

**STANDARD 101. CONTROL DOCUMENTATION**  
Revised November 1978

**1. Purpose of Document**  
Standard 101

It is the purpose of this document to establish a minimum standard for the documentation of the internal control system of an organization. This document is intended to be used as a guide for the development of internal control documentation. It is not intended to be a prescriptive document, but rather a guide to the development of internal control documentation.

**2. Scope of the Document**  
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This document is intended to be used as a guide for the development of internal control documentation. It is not intended to be a prescriptive document, but rather a guide to the development of internal control documentation. It is intended to be used as a guide for the development of internal control documentation.

**3. Definitions**  
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