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| **Auditee:** | |  |  | **File Index** |
| **Financial Statement Period:** | |  |  |  |
| **Business Processes:** | |  |  |  |
| **Key Accounts:** | |  |  |  |
| **Control Testing Audit procedures** | | **Control Objective\*** | **Control Deviation Description** | **Working Paper Reference** |
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|  | **AUDITOR’S CONCLUSION:**  Based on my professional judgement, the evidence obtained is sufficient and appropriate to conclude that the key controls over the xxxxxxxxxxx business processes are effectively designed and implement during the fiscal year ended xxxxxxxxx.  Prepared by: Date:  Reviewed by: Date: | | | |