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| **Audit Program** | | | | |
| **Auditee:** |  |  |  | **File Index** |
| **Financial Statement Period:** |  |  |  |  |
| **Account:** |  |  |  |  |
|  |  |  |  |  |
| **Substantive audit program in response to assessed risks:** | | | | |
| Substantive Audit procedures | Assertions  (E,C,O,V,P) | Timing | Extent | Working Paper Reference |
| (Of the procedures listed below, perform those considered necessary to provide sufficient appropriate evidence to address the assessed risks and reduce risk of material misstatement to acceptable level.) |  |  |  |  |
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| **AUDITOR’S CONCLUSION:**  Based on my professional judgement, the evidence obtained is sufficient and appropriate to conclude that the risk of material misstatement of the xxxxxx BALANCE is acceptably low.  Prepared by: Date:  Reviewed by: Date: | | | | |