**AUDIT**

**FIELDWORK PROGRAMME**

| **Nr** | **Process** | **Inherent Risk (before controls)** | **Risk rating** | **Mitigating Controls/Attributes****(Expected)** | **Tests of design** | **Control Adequacy** | **Tests of implementation** | **X-Ref****Control effectiveness** | **Conclusion** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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