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Objective of the test: <i>Describe what we are going to test and why. Which controls / data / process steps etc. are we going to test and is it from design effectiveness and/or operating effectiveness perspective. Why are we performing the test? What are we planning to prove?</i>	
Samples: <i>List the documents / data / information sampled</i>	
Work performed: <i>Describe the test steps performed if all the tests in the Audit Work Program were performed just mention that all tests in the AWP were performed. Only elaborate what is not mentioned in the AWP. Description should be at the level that would allow another auditor to re-perform. If there are limitations note these and the reasons for such limitations, e.g. some data was not available. Remember a limitation might be a finding. Should not exceed more than two pages.</i>	
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