

PLANNING AND REVIEW OF INTERNAL CONTROLS AUDIT PROCESS FLOWCHART

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O. Ray Whittington



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AICPA Audit and Accounting Manual, 2007. **Federal Managers' Accountability Act of 1981** United States. Congress. House. Committee on Government Operations. Legislation and National Security Subcommittee, 1981.

Accounting Manual United States. Department of Defense, 1992.

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