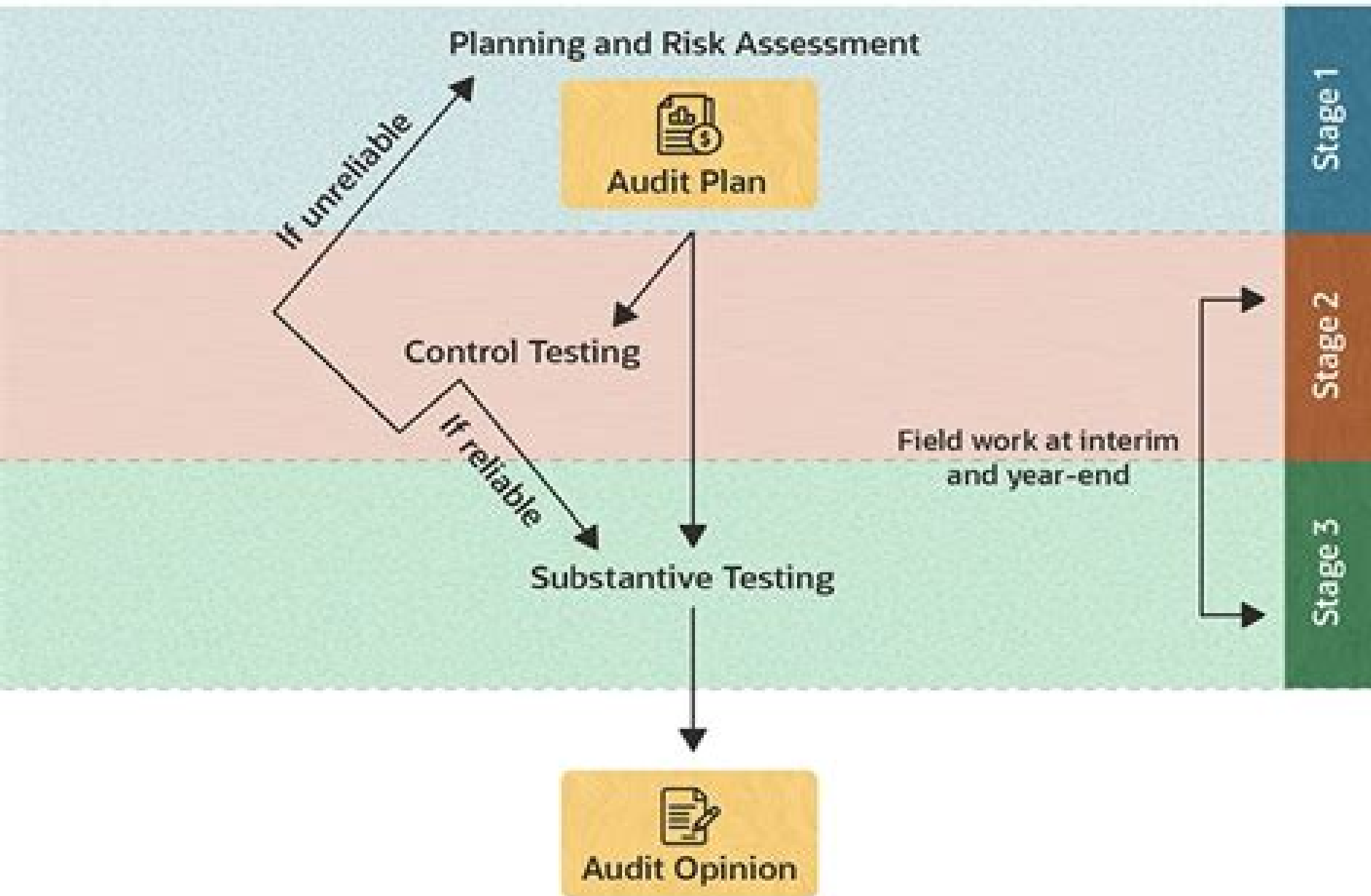


# Stages of the Financial Statement Audit Process



# Njhmfa Financial Statement Audit Guide

**International Federation of  
Accountants**



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