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Time Period: <i>Reference time period covered by the test. E.g. if sampled data state period covered; if observation what time period covered; if reviewing management reports, over what period.</i>	
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Results and analysis: <i>What did we find from the tests, e.g. 2 out of 5 samples tested didn't follow procedure. Document root cause analysis of results obtained along with linkages to other work on audit if any. Should not exceed half a page</i>	
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