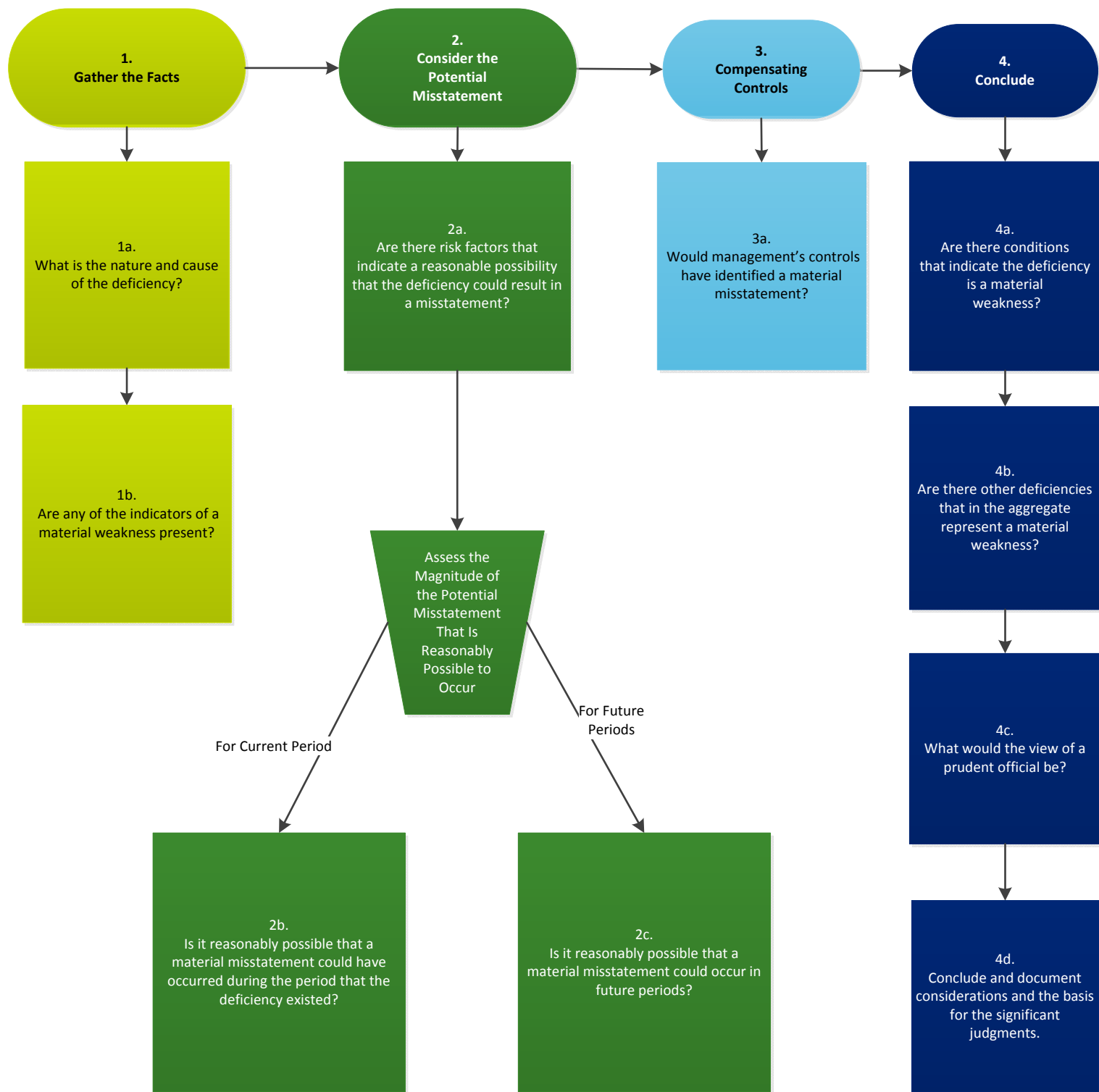


# Key Considerations to Evaluate the Severity of Deficiencies in Direct Controls



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Handout 2: ICFR Session