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varieties they can be manual or
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procedures and sometimes simply
exemplify good business hygiene but all
of them can make a big difference for
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set of activities that are layered onto
the normal operating procedures of an
organization with the intent of
safeguarding assets minimizing errors
and ensuring that operations are
conducted in an approved manner
another way of looking at internal
control is that these activities are
needed to mitigate the amount and
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