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Internal Audit Planning and Preparation

Departments	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sales	P			A			A					
Management		P										
Technical			P		A		A					
Planning				P					A			
Logistics	A				P				A			
Purchasing				A		P			A			
Warehouse 1	A			A			P					
Warehouse 2		A							P			
Process 1			A			A				P		
Process 2		A				A					P	
Calibration					A							P

Key: P = Audits planned to be conducted once a year
A = Additional audits considering STATUS, IMPORTANCE, and prior AUDITS



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2019 Global health care outlook
Shaping the future



And we are doing that in several ways. And this also included our high-profile role that supports the Government in the National Test Program. This publication is not a substitute for such advice or professional services, nor should it be used as a basis for any decision or action that may affect your business. We see a recovery fed by investments in technology, which promotes improvements in productivity and agility, and creates more inclusive and sustainable recovery. I have learned a lot. 11 For the titles of international standards, consult the lists on the IFRS website. See Section 4.5 of Deloitte Roadmap Equity Investments and joint ventures for an additional discussion of equity methods. See AppA © index D of the Deloitte Roadmap Consolidation: identifying a financial control of control. And finally, supporting society. We are pleased to share more about our trip to Net Zero, the results of the payment gap and the progress against our diversity objectives and inclusion in the annual report of this year. We have worked together with our network of beneficial organizations, schools and social enterprises and in 2020, we arrived at our landmark. During the year, we saw a balanced performance in our business and industries, with an income growth of 9.1%, although distributable gains decreased by 16%. This year saw an income growth of 9.1% £ 3.95bn in 2019 to £ 4.31bn. In the future of work in our signature ... So we act quickly and make difficult but critical decisions, protecting the resilience of our signature. We take a series of actions during the year 20 to build resilience and protect jobs and our signature as the affected crisis, including suspension salaries and reduction of The accounting implications and reports could be numerous, in particular for those with subsidiaries, operations, investments, contractual agreements or joint ventures in Russia. 9, "Coronavirus (Covid-19), A € á, ~ and 9a," Corronavirus? Corronavirus? A € á, "Disclosure considerations with respect to operations, liquidity and capital resources. 3 á, ~ 3 for titles and links to Rules of Regulation S-X, see the ECFR website. 5 Update of the FASB Accounting Standards (ASU) No. 2018-19, Encoding Improvements on Topic 326, Financial Instruments: Credit Rights. We continue prioritizing three things during the next year. 6 Accounting Rules FASB Update No. 2016- 13, Medicine of credit loans on financial instruments. 4 However, if an entity concludes that a non-operating profit or loss is related to war, we would expect that the profit or loss remain in an article no operative (ie, the classification as "Lawar-related" does not change the characteristic of the gain or loss that operates against the entities should be disclosed in their quarterly or annual presentations at point 4 of form 10-Q or in the Article 9a of Form 10-K (or, for foreign private issuers, in Article 15 of Form 20-F) Any changes in internal controls that have betd more than mA pth S Má € ~ s mA pth cylien probably the considerations of financial reports may be similar to those that arise from a serious economic deceleration or a natural catastrophic disaster. This downloadable document on the right summarizes some of the relevant potential impacts that arise from the Russian War-Ukraine that may have to consider executives. 1 2 Disclosure orientation topic CF NOS NO OPERATOR). Four things really stand out. For the benefit of all our stakeholders, we must take this opportunity to change our business for the better. This publication contains general information and Deloitte is not, through this publication, represents accounting, businesses, financial, investment, Taxes or other professional services or services. We have responsibility as a business. Fullwidth SCC. This message will not be visible when the page is activated. Revenues in April and May 2020 were significantly affected by Covid-19, with a growth that decreased to about 2%. But our performance is not just about finance: in 2016 we set out to have an impact that matters to a million people. Before taking any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Do not erase! This table / component contains JavaScript that is needed on this page. The importance of problems, of course, will vary according to the industry and the circumstances of an entity, but we believe that those related to the following topics could be among the most widespread and challenging: the recovery and deterioration of the p. Loss of control of non-financial assets, control control, ability to exercise a significant influence or to stop operations Subsequent event entities of foreign currency should consider providing disclosures on the effects, if necessary, of the war of Russia-Ukraine in its internal controls and disclosure controls and procedures. Not only using new technologies, but also only working in companies and borders as part of Deloitte North and South Europe. Not only our local communities thought about education and construction skills, but also worldwide around the climate problem, this is the defining theme of our life. That is, the reports entity must monitor transactions or specific events that affect if it has a financial control interest. Due to its broad impact on these macroeconomic conditions, companies worldwide may need to consider the effect of war on certain financial accounting and reports issues. How can we change the way we work? Not only for Our own zero net targets, but also to help our clients respond through strategies responsible for finance, decarbonization and carbon reports. That is a million people who come to where they want to be. The first is that agility and And the speed of decision making is really critical, even if they are difficult decisions. 7 Similarly, the determination of whether an entity of reports should consolidate an entity of vote (ie, a legal entity other than a vión) is also a continuous process. Apprentices ... When responding to events in a challenging year, the crisis saw the markets in the agitation and we had no frame of reference, and created enormous degrees of uncertainty. Technology performs a critical role to improve supply chains, operations and help treat the raw material and labor shortage. And, finally, it is quite clear that business responsibility is not only for our employees but the most wide society. Our work pipeline remained strong but, like many other companies, we will continue to feel the impact of Covid-19 while we enter FY21. Our impact on society has never been clear or more visible than during this crisis, and I want this to fulfill as we support our nations and our clients to recover. In our priorities for the Decisive DA © ... and a million stories that will be told. How can we make more a positive impact? While the pandemic has created clear challenges, we, along with many organizations, is using this time to think about the business we want to be in the future. Not only about our business, but also about me. Our people have told us that they want the choice and flexibility and we are offering exactly that by fully adopting a hybrid work model that covers the best of the domestic and office environment to not only support our customers, but also Our people in the role of technology. ... Specifically, financial reports and disclosures related to financial statement must transmit all Materials or potential effects that arise from war. While these disclosures would be included more frequently on a 10-K form or 10-Q form, which provides an 8-K form could give investors more timely information with respect to the financial applicant and and State or the potential impact on the orientation of income and profits for future periods. As a result of the impact of war, entities may need to implement new internal controls or modify existing ones. But also, through a generalized adoption, it has a real opportunity to re-modify employees and offer a social benefit that closes the skill gaps that are often the barrier for employment. 8 A basic difference from the capital method is the difference between the cost of an investment in the capital method and the proportional participation of the investor of the book value of the underlying assets and liabilities of the researcher. Third, the collaboration is essential. 9 SEC Personnel Accounting Bulletin (SAB) 5.Ab, "Accounting and Related Disclaimers". 10 For example, as a result of the repatriation transition tax considered in the 2017 Tax Reduction Act. First, in a world of limited resources, we are focusing on what more matter: to take care of our People and serve our customers. Similar to the treatment of other emerging risks, entities may need to add to their Disclosures of SEC presentations on the impact of war. We see this as a decisive DA ©: not only the recovery of Covid-19 but the adoption of technology and the growing criticality of climate change. A million futures became more bright. It is important that companies consider their direct and indirect exposure to the impacts of war, including related sanctions. In addition to the impact of the war against entities that have operations in Russia, Ukraine or neighboring countries (for example, Belarus) or doing business with their counterparts, war affects more and more financial markets and global and exacerbate continuous economic challenges, including problems such as increasing inflation and global interruption of the supply chain. The investor is required to take into account this basic difference as if the researcher were a consolidated subsidiary. Y. We are collaborating in new ways. First, our people, investing in their abilities, supporting their well-being and offering the best of hybrid work. Not only in terms of seeking information and advice from others, but also how much they support each other to support their mental health and well-being. In the first ten months of the financial year, before the effects of the pandemic, the growth of the income was close to 11%, with all the growing companies. And at the same time we support our clients to respond, which helps them develop a financial recovery capacity, protect their supply chains and adopt new technologies. Second, when it makes those difamous decisions, communication on a frequent, open and transparent basis is essential. Thirdly, we are acting with agility to meet the changing needs of customers, whether the transition of thousands of people with remote work or the realization of important acquisitions that mean that we can better respond to the main trends they conduct The change and the opportunity in our markets. The degree to which entities can be affected depends largely on nature and the duration of uncertain and unpredictable events, such as an additional military action, additional sanctions and reactions to the current developments of global financial markets. How can we simplify and transform what we do? When considering the impacts, registration applicants must take into account the general potential problems, such as closing or damage to the facilities, the interruption of the operations and supply chains, the regulatory changes, the risk of increasing the cyber and others. Although the true impact of war is not clear, companies around the world can feel their effects It is important that the entities carefully consider their unique circumstances and risk exhibitions when analyzing how the accounting impacts that arise from war can affect their financial information. Second, we remain faithful to our purpose and we are acting in the public interest. Sections of a presentation where most of the registrants. Registrants Providing disclosures on emerging risks include risk factors, MD & A and the footnotes of the financial statements. Second, supporting our clients transforms their business and creates resilience and that search for growth through mergers and acquisitions and adoption of technology. adoption

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