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As Amended, Section 315, Understanding The Entity And Its Environment And Assessing The Risks Of Material Misstatement. And Amend Various AU-C Sections In AICPA . Professional Standards. 1. As Described In The Press Releases Section Of Aicpa.org, The Proposal, Which Is Based On The International Standard On Auditing (ISA) 315, Feb 1th, 2024

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