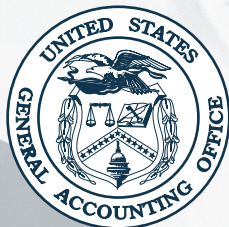


Financial Audit Manual

Volume I



United States
General Accounting Office



President's Council on
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