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# CERTIFICATE OF ATTENDANCE

THIS CERTIFICATE IS GIVEN TO

## Yan Kugel

by Qualistery GmbH
for attending the 1.5-hour virtual class

**Setting up a Risk-Based Audit Program: What to Consider and Why?**

Date of Completion

**2023-03-08**

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Credential ID: dccc3e3d7d514e378490ae16a11b1360

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