



Q : Is it possible to reduce the number of sample size?

A : Sample size is decided considering the risk of control and population size in accordance with ICFR Best Practice Guideline. It is not possible to change the sample size.



Q : Is it possible to know the reason why the evidence is rejected?

A : The reason of rejection can be found from "Rejection Opinion" in ICFR system. If there is additional questions, please contact HMC FP&A team.



Q : Would you be able to review appropriateness of the evidences before submitting them?

A : Examples of appropriate evidence can be found from 'Best Practice' tab. Refer to prior year or evaluation example to prepare for the evidence. If there is errors or further documents needed, please contact FP&A team as soon as possible for more guidance.



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Please contact to the email below if you have any questions.
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This newsletter has been sent for executives and employees to comply with K-SOX training obligation under the Korean External Audit Act (Enforcement Decree Article 9)