**Document ref.**

**SAI**

**IDENTIFICATION**

**EXECUTIVE SUMMARY**

**{d.Title}**

{d.Background}

**Audit Application Notes:**

{d.Scope}

**Finding:**

**#{d.Findings[i].Number}**

{d.Findings[i].Description}

**Recommendation:**

**#{d.Findings[i]. Recommendations[i].Number}**

{d.Findings[i]. Recommendations[i].Description}

(**Priority:** {d.Findings[i]. Recommendations[i].Priority})

(**Risk characterization:** {d.Findings[i]. Recommendations[i].Risk})

**Recommendation:**

**#{d.Findings[i]. Recommendations[i+1].Number}**

{d.Findings[i]. Recommendations[i+1].Description}

(**Priority:** {d.Findings[i]. Recommendations[i+1].Priority})

(**Risk characterization:** {d.Findings[i]. Recommendations[i+1].Risk})

**Finding:**

**#{d.Findings[i+1].Number}**

{d.Findings[i+1].Description}

**Recommendation:**

**#{d.Findings[i+1]. Recommendations[i].Number}**

{d.Findings[i+1]. Recommendations[i].Description}

(**Priority:** {d.Findings[i+1]. Recommendations[i].Priority})

(**Risk characterization:** {d.Findings[i+1]. Recommendations[i].Risk})

**Recommendation:**

**#{d.Findings[i+1]. Recommendations[i+1].Number}**

{d.Findings[i+1]. Recommendations[i+1].Description}

(**Priority:** {d.Findings[i+1]. Recommendations[i+1].Priority})

(**Risk characterization:** {d.Findings[i+1]. Recommendations[i+1].Risk})