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 COBIT 5 considers governance and management of risk as part of the overall governance and management of enterprise IT.  
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Risk Function Perspective COBIT 5 for Risk provides guidance and describe how each enabler contributes to the overall governance and management of the risk function. For example, which:

- Processes are required to define and sustain the risk function, govern and manage risk
- What Information flows are required to govern and manage risk

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