

I'm not robot!

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Appendix 2

Illustration of a Report of Factual Findings in Connection with Accounts Payable

REPORT OF FACTUAL FINDINGS

To those who engaged the auditor:

We have performed the procedures agreed with you and cannot conclude with respect to the accounts payable of ABC Company or its clients, we lack the accompanying evidence necessary to conclude that the engagement was conducted in accordance with the International Standard on Related Services for refer to relevant national standards or practices applicable to agreed-upon procedures engagements. The procedures were performed only to assist you in evaluating the validity of the accounts payable and are summarized as follows:

- We reviewed and checked the addition of the trial balance of accounts payable as at (date) prepared by ABC Company, and we compared the total to the balance in the related general ledger account.
- We compared the details to our client's file for samples of major suppliers and the amounts owing to dates to the related names and amounts in the trial balance.
- We obtained supplier's statements corresponding to certain balances (being 4 items).
- We compared each statement or confirmation to the amounts referred to in 1. For amounts which did not agree, we obtained corroborative from ABC Company. For amounts that did not agree, we identified and tested accounting records, credit notes and supporting checks, each of which we were able to verify. We did not check the remaining trial balance and credit notes substantially reviewed and checked the remaining trial balance and we are not stating that they should or do have been listed as reconciling items in the reconciliation.

We report our findings below:

- With respect to item 1 we found the addition to be correct and the total amount to be in agreement.
- With respect to item 2 we found the amounts compared to be in agreement.
- With respect to item 3 we found that some suppliers' statements for all such suppliers.
- With respect to item 4 we found the amounts agreed, or with respect to amounts which did not agree, we found ABC Company had prepared reconciling statements for the trial balance, correct and reconciling. The correct

The review process #3

Perform **primarily** inquiry and analysis on:

- 1) All material items and
- 2) Focus on areas where material misstatements likely to arise

Inquiry to include questions on fraud and going concern

No prohibition on performing other procedures.

ISRE 2410

REVIEW OF INTERIM FINANCIAL INFORMATION PERFORMED BY INDEPENDENT AUDITOR OF THE ENTITY

TERMINI DELL'INCARICO DI REVIEW SU SITUAZIONE INTERMEDIA (cont.)

La lettera di incarico deve includere:

- L'obiettivo del lavoro di review
- La responsabilità della direzione per il bilancio/situazione intermedia
- La responsabilità della direzione per l'implementazione e l'operatività del controllo interno relativo alla predisposizione del bilancio/situazione intermedia
- L'assenza di restrizioni da parte della direzione all'accesso a registrazioni, documenti o altre informazioni necessarie alla review
- Uno standard della relazione che ci si aspetta di emettere
- Il consenso della direzione all'emissione di un'attestazione scritta a conferma di tutto quanto ottenuto o comunicato verbalmente nel corso della review

ITING FOR CONTINGENCIES: A PRACTICAL ACCOUNTING GUIDE, SUBJECTIVE, AND REPORTING ISSUES

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ABSTRACT

This book provides a comprehensive guide to the identification, measurement, and reporting of contingencies. It covers the accounting treatment of contingencies, the role of management in the reporting process, and the impact of contingencies on financial statements. The book is written in a clear and concise style, making it accessible to both students and practitioners. It is an essential resource for anyone involved in the accounting and reporting process.

ITING FOR CONTINGENCIES

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What are the six parts of an audit report. What is audit report and audit certificate. 6s audit scoring. What is 44ab audit.

by the practitioner and the engaging party, and the practitioner communicates those procedures and the related findings in the agreed-upon procedures report. A wide range of stakeholders use agreed-upon procedures reports for a variety of reasons; for example, regulators, funding bodies, creditors and others ask for agreed-upon procedures reports to support or complement information, such as audited financial statements or loan or grant applications. In addition to having been redrafted using the clarity drafting conventions to be consistent with other IAASB International Standards, some of the significant enhancements to ISRS 4400 (Revised), Agreed-Upon Procedures Engagements, include: Responding to the needs of stakeholders – Broadening the scope of the standard to meet demand for agreed-upon procedures engagements and introducing requirements and application material to address evolving engagement circumstances, such as the use of a practitioner’s expert in an agreed-upon procedures engagement. Providing transparency in the AUP report – Introducing requirements and application material to clarify whether or not the practitioner is required to comply with independence requirements and, if so, the determination and disclosure of the relevant independence requirements. Enhancing consistency in the performance of AUP engagements – Clarifying how professional judgment is exercised in an agreed-upon procedures engagement and introducing requirements and application material on engagement acceptance and continuance conditions and documentation. ISRS 4400 (Revised) will be effective for AUP engagements for which the terms of engagement are agreed on or after January 1, 2022. Review the press release and revised standard on the IAASB’s website. We use cookies to personalise content and to provide you with an improved user experience. By continuing to browse this site, you consent to the use of cookies. Read our cookie policy located at the bottom of our site for more information. If you have any questions pertaining to any of the cookies, please contact us uk_viewpoint@pwc.com. All available Translations: Arabic Bulgarian Croatian Czech + View All In Progress Translations: Dutch | Estonian | Norwegian | Portuguese | Slovak | Swedish | Thai Don't see your language? Request permission to translate ISRS 4400 (Revised), Agreed-Upon Procedures Engagements, has been revised to respond to the growing demand for these engagements, particularly in relation to the need for increased accountability around funding and grants. A broad range of stakeholders, such as regulators, funding bodies and creditors, use agreed-upon procedures reports for a variety of reasons. The revised requirements and application material promote consistency in the performance of agreed-upon procedures engagements, and include enhancement relating to, among other matters, the exercise of professional judgement, compliance with independence requirements, engagement acceptance and continuance considerations, using the work of a practitioner’s expert, and greater clarity and transparency in the agreed-upon procedures report. [DOWNLOAD PDF \(416K\)](#) [DOWNLOAD PDF \(359K\)](#) [DOWNLOAD PDF \(740K\)](#) Copyright © 2022 The International Federation of Accountants (IFAC). All rights reserved. Related Resources [View\(active tab\)](#) [Show Related Log](#)

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