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Providing Access to or Copies of Audit Documentation to a Regulator (Issued July 1994 Revised June 1996; Revised October 2000; Revised January 2002; Revised December 2005; Revised December 15, 2012); Techniques for Application; Standardization of Audit Documentation; Preparation of Audit Documentation; Quality of Audit Documentation; Audit Documentation Deficiencies; AU-C Illustrations; AU-C 240 Consideration of Fraud in a Financial Statement Audit; AU-C Original Pronouncement; AU-C Definitions of Terms; Objectives of AU-C Section 240; Fundamental Requirements; Basic Requirement Professional Skepticism Engagement Team Discussion About Fraud ("Brainstorming"); Obtaining Information Needed to Identify Fraud Risks; Identifying Fraud Risks; Assessing Identified Risks; Responding to the Results of the Assessment; Evaluating Audit Evidence; Communication About Possible Fraud to Management and Those Charged With Governance; Documentation; Interpretations; Techniques for Application; Management's Responsibilities; Description and Characteristics of Fraud; Fraud Risk Factors; Identifying Fraud Risks; Evaluating Analytical Procedures as Part of Audit Evidence
Actions/Communication Required for Discovered Fraud

Sommario/riassunto

The all-in-one guide to the latest auditing standards, with clear explanations and more Wiley Practitioner's Guide to GAAS 2015 offers the most comprehensive coverage of auditing standards, practices, and procedures, clarifying complex guidelines in clear, easy-to-understand language. Each statement is presented individually with explanations and practice notes that highlight main ideas and mandates, giving practitioners a clearer understanding of SAS standards and how they're used. Practical illustrations, checklists and questionnaires guide readers through the auditing process, and updates
