

Case Study Audit

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1. INTRODUCTION. The objective of this case study is to reinforce the messages contained in the Audit Planning & Risk Assessment Guide through the completion of a practitioner based case study that will cover the following key stages in the audit planning and risk assessment cycle: Identification of the Audit Universe and related objectives; Identification of specific risks, the measurement of these risks and how this can be used to focus audit activities on high risk areas;

CASE STUDY AUDIT PLANNING & RISK ASSESSMENT 1. INTRODUCTION

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Integrity: You need to be open and honest in your views to the client and to your Managing Partner. Your integrity will... Objectivity: You need to ensure that your decision is not swayed by any pressure that may be put on you by the client or... Professional behaviour: The need to show ...

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