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Objective 24-3. 1) Auditors will generally send a standard inquiry letter to: A) only those attorneys who have devoted substantial time to client matters during the year. B) every attorney that the client has been involved with in the current or preceding year, plus any attorney the client engages on occasion.

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The Audit Process 4 Phases(PPPC) 1. plan & design an aud

approach. 2. perform ToC & STOT. 3. perform subs. analy. proced. and ToDoB. 4. complete & issue aud report. Phase IV: Completing the Audit. (perform addit. tests for presentation & disc.) (RRAEIC) 1. review for contingent liab.

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meaning that the audit report includes two dates: the first date for the completion of audit testing, except for the specific exception, and the second date, which is always later, for the exception. perform Final analytical procedures Auditing standards require auditors to perform analytical procedures during the completion of the audit.

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