

## Scenario

The auditing team of your CPA firm has performed an audit engagement for the Cloud9 company, which consists of testing financial statements, internal controls, and other factors that could have an impact on the company's position. Using the Summary of Audit Findings document from this engagement, provided in the Supporting Materials section, you will provide two written audit reports. Each report should include all sections of the audit in accordance with the Generally Accepted Auditing Standards (GAAS) you've studied within this course.

## Directions

After reviewing the Scenario and Supporting Materials sections of this document, you will complete an analysis of the audit engagement program using the Summary of Audit Findings document and then write your financial statements and internal controls audit reports.

For each report, you will:

1. Begin by analyzing the results from the Summary of Audit Findings document to identify anomalies, control deficiencies, and materiality that will impact your opinion.
2. You will then identify critical matters to be incorporated into the financial statements and internal controls audit reports. Use the auditing standards provided in the Supporting Materials section to guide your decisions (e.g., AS 2201).
3. Next, you will formulate your opinion, whether a qualified opinion or unqualified opinion, using the correct auditing standard found in the Supporting Materials section. Use these accounting standards along with the results from the Summary of Audit Findings document.
4. Finally, once you have all of the necessary information gathered and your analysis is complete, you will create two written audit reports, one covering financial statements and one covering internal controls. Each audit report will be based on Generally Accepted Auditing Standards (GAAS).

Specifically, you must address the following rubric criteria:

1. **Identify anomalies** found during substantive and control testing for each audit report.
2. **Analyze materiality** of control deficiencies and financial misstatements that impact materiality for each audit report.
3. **Identify critical matters** for each audit report.
4. **Formulate an opinion** of the audit based on audit results for each audit report.
5. **Create audit reports** (a financial statement report and an internal controls report) based on Generally Accepted Auditing Standards. Include the following:
  - A. Type of audit report to be communicated to client
  - B. Title
  - C. Client information
  - D. Introductory paragraph
  - E. Auditor's opinion
  - F. Basis of the opinion
    - i. Client's responsibility
    - ii. Auditor's responsibility
  - G. Critical audit matters

# Sharon Norcross Audit Report

**Mike Jess**



## **Sharon Norcross Audit Report:**

## Whispering the Strategies of Language: An Emotional Journey through **Sharon Norcross Audit Report**

In a digitally-driven world where displays reign great and immediate transmission drowns out the subtleties of language, the profound secrets and emotional nuances concealed within phrases often get unheard. However, set within the pages of **Sharon Norcross Audit Report** a interesting literary prize sporting with natural thoughts, lies an exceptional journey waiting to be undertaken. Written by a skilled wordsmith, that enchanting opus attracts visitors on an introspective trip, delicately unraveling the veiled truths and profound affect resonating within ab muscles fabric of every word. Within the emotional depths with this poignant review, we will embark upon a honest exploration of the book is key themes, dissect its charming publishing model, and succumb to the powerful resonance it evokes serious within the recesses of readers hearts.

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### **Table of Contents Sharon Norcross Audit Report**

1. Understanding the eBook Sharon Norcross Audit Report
  - The Rise of Digital Reading Sharon Norcross Audit Report
  - Advantages of eBooks Over Traditional Books
2. Identifying Sharon Norcross Audit Report
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sharon Norcross Audit Report
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sharon Norcross Audit Report
  - Personalized Recommendations
  - Sharon Norcross Audit Report User Reviews and Ratings

- Sharon Norcross Audit Report and Bestseller Lists
- 5. Accessing Sharon Norcross Audit Report Free and Paid eBooks
  - Sharon Norcross Audit Report Public Domain eBooks
  - Sharon Norcross Audit Report eBook Subscription Services
  - Sharon Norcross Audit Report Budget-Friendly Options
- 6. Navigating Sharon Norcross Audit Report eBook Formats
  - ePub, PDF, MOBI, and More
  - Sharon Norcross Audit Report Compatibility with Devices
  - Sharon Norcross Audit Report Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Sharon Norcross Audit Report
  - Highlighting and Note-Taking Sharon Norcross Audit Report
  - Interactive Elements Sharon Norcross Audit Report
- 8. Staying Engaged with Sharon Norcross Audit Report
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Sharon Norcross Audit Report
- 9. Balancing eBooks and Physical Books Sharon Norcross Audit Report
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Sharon Norcross Audit Report
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Sharon Norcross Audit Report
  - Setting Reading Goals Sharon Norcross Audit Report
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sharon Norcross Audit Report
  - Fact-Checking eBook Content of Sharon Norcross Audit Report
  - Distinguishing Credible Sources

13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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