

ACCA \_ CAT备考指导 : Auditing Principle09年ACCA\_CAT考试 PDF转换可能丢失图片或格式 , 建议阅读原文

[https://www.100test.com/kao\\_ti2020/645/2021\\_2022\\_ACCA\\_\\_\\_CAT\\_c52\\_645198.htm](https://www.100test.com/kao_ti2020/645/2021_2022_ACCA___CAT_c52_645198.htm) The auditor needs to make management aware, on a timely basis, of material weaknesses in the design or operation of the accounting and internal control systems which have come to the auditor ' s attention. Explanation It should be normal practice to send a letter of weakness at the end of the interim audit, and at the end of the final audit. The weaknesses will be identified from the examination of the accounting systems, the initial ascertainment of the system and after testing of controls has been carried out. The testing may reveal that certain controls which exist in theory or on paper, do not in fact exist or operate properly. It then may be appropriate to make recommendations for improvement. The communication to management should: Not include language that has the effect of being in conflict with the opinion expressed in the audit report state that the accounting and internal control systems were considered only to the extent necessary to determine the auditing procedures to report on the financial statements and not to determine the adequacy of internal control for management purposes or to provide assurances on the accounting and internal control systems state that it discusses only weaknesses in internal control which have come to the auditor ' s attention as a result of the audit and that other weaknesses in internal control may exist include a statement that the communication is provided for use only by management ( or another specific named party ) . After the above

items and the auditor ' s suggestions for corrective action are communicated to management, the auditor usually ascertains the actions taken, including the reasons for those suggestions rejected. The auditor may encourage management to respond to the auditor ' s comments in which case any response can be included in the report. The significance of findings relating to the accounting and internal control systems may change with the passage of time. Suggestions from previous years ' audits which have not been adopted, if any, should normally be repeated or referred to. Communication with management by the auditor regarding internal control, or any other matter, does not remove the need for the auditor to consider any effect on the matter or qualification. 100Test  
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