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https://www.100test.com/kao_ti2020/645/2021_2022_Topic_G_E3_80_80_c52_645204.htm 本部分主要讲述的外部审计/内部审计的最终成果,出具审计报告.该部分主要包括以下三部分内容: 1. Audit reports (a) Describe and analyse the format and content of unmodified audit reports. (b) Describe and analyse the format and content of modified and reports. 2. Reports to management Identify and analyze internal control and system weaknesses and their potential effects and make appropriate recommendations to management. 3. Internal audit reports (a) Describe and explain the format and content of internal audit review reports and other reports dealing with the enhancement of performance. (b) Explain the process for producing an internal audit report. The audit report is the principal channel of communication between the auditor and the user of the financial statements. You would not be asked to draft a full audit report in the examination, but you may be asked to explain elements of the reports. You need to know the main sections included in the reports. Key flow chart shown as follows:

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