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Memo To: Oceanview Marine Company Audit File From: Audit Associate cc: Charles Ward, Partner Date: 2/19/2019 Re: Case Study 2 Procedures Preliminary analytical procedures and risk assessment are needed for the financial statements from Oceanview Marine Company. After completing the procedures, we noticed several account balances that have a high risk of misstatements.

Case_2_Memo.docx - Memo To From cc Date Re Oceanview Marine...

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Audit 1. Mr. Donald Phillips, President Oceanview Marine Company 36 Clearwater Lake Road Ocean City, Florida 33140 Dear Mr. Phillips: This letter is to confirm our understanding of the terms of our engagement as the auditors of Oceanview Marine Company for the year ended December 31, 2014.

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Oceanview Marine Company 5-1-a Assessment of Acceptable Audit Risk December 31, 2015 A. Likelihood of Financial Difficulty (check one) Source W/P reference : 2-3 High probability that the company will successfully continue in business for at least two years and be able to pay its debts as they become due. Moderate possibility that the company will not successfully continue in business for at least two years and will be unable to pay its debts as they become due.

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Oceanview Marine Company Audit Program - Cash (continued) December 31, 2018 AUDIT PROCEDURES @ Trace checks over\$ / 000 on cutoff statement to list of outstanding checks on year-end bank reconciliation. @investigate checks over\$ 1,000 on the reconciliation that did not clear by the cutoff statement date. @Agree all deposits-in-transit from bank reconciliation to cutoff statement (s).

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Oceanview Marine Company 20-2 Audit Program — Cash December 31, 2018 * W/P INIT COMMENTS AUDIT PROCEDURES MODIFICATIONS TO AUDIT PROGRAM 1. Based on the results of previous audit procedures, complete appropriate modifications to this program. BC As noted below. TESTS OF BALANCES—CASH ON HAND 2. In the presence of client, count petty cash fund, undeposited receipts, and other cash, if ...

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Integrated Auditing Practise Case-Audit Report. the Stockholders Oceanview Marine Company We have audited the accompanying balance sheet of Oceanview Marine Company as of December 31, 2007, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management.

Integrated Audit Case Oceanview Marine Free Essays

Audit Practice Case Oceanview Marine Company. Dear Mr. Phillips: This letter is to confirm our understanding of the terms of our engagement as the auditors of Oceanview Marine Company for the year ended December 31, 2012. We will audit the company ' s balance sheet for December 31, 2012, and the related statements of income, retained earnings, and cash flows for the year then ended.

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5. The client ' s “ going concern ” status is an audit reporting issue that is addressed at the conclusion of the audit. Auditing standards require the auditor to assess whether the client is likely to continue in existence for a reasonable period of time after the date of the financial statements.

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