

Past Tense To Bear

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Which party owns audit workpapers? - Answers

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AU Section 339A - Working Papers - PCAOB

.31Audit documentation is the property of the auditor, and some states recognize this right of ownership in their statutes. The auditor may make available to the entity at the auditor's discretion copies of the audit documentation, provided such disclosure does not undermine the independence or the validity of the audit process.

Audit Documentation - AICPA

Auditors should prepare and organise their working papers in a manner that helps the auditor carry

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Audit working papers - Wikipedia

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Are You Using Electronic Workpapers? - The Audit Library

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How to Prepare Working Papers for an Audit - dummies

Section 11 of the CPA Law is titled "Ownership of Working Papers" (63 P.S. §9.11). This law is organized into two subsections: the first addresses the issue of work paper ownership, and the second addresses the application of the first section to an array of common scenarios. Section 11(a) of the CPA Law provides, in

Who Owns the Working Papers - Goldberg Segalla

Audit documentation is the property of the auditor, and some states recognize this right of ownership in their statutes. The auditor should adopt reasonable procedures to retain audit documentation for a period of time sufficient to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention.

AU 339 Audit Documentation - PCAOB

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