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Quality Control Checklist Fieldwork

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If not addressed elsewhere in the audit file (e.g. in the audit program), describe the nature of the procedures to be performed and the assertion(s) being tested. In this section, document the results of the audit procedures performed. The form and content of the documentation will depend on the nature of the procedures performed; however, the ...

American Institute of Certified Public Accountants

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SMSF Audit letter and workpaper templates

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