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**ABSTRACT** Audit: An audit of financial statement is an exercise whose objective is to enable auditor express an opinion on the account presented by management at the end of the years on whether on his opinion the

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Appendix 1: OAG case study An  
internal information access breach

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Solutions was identified at the Office of the Auditor General (the Office) in 2019. While the breach itself was a relatively unremarkable incident, as these breaches are all too common in the digital age, they can have reputational and operational impacts.



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## *Solutions* *Appendix 1: OAG case study - Office of the Auditor General*

The objective of this case study is to reinforce the messages contained in the Audit Planning & Risk Assessment Guide through the completion of a practitioner based case study that will cover the following key stages in the

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audit planning and risk assessment  
cycle: ? Identification of the Audit  
Universe and related objectives;

*CASE STUDY AUDIT PLANNING &  
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*INTRODUCTION*

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(Chapter 717, Statues of 2010) Est.

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Release Date: December 17, 2020

*California State Auditor*

CASE STUDIES Case Study 1:

Auditing Entity-Level Controls Page 4

The increase in large-scale financial failures, scandals, and bankruptcies since 2002 was the catalyst for several

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**Solutions** to pass or expand regulations to help restore investor confidence. These regulations

## *Case Study 1 Auditing Entity-Level Controls*

Case Study 1: As a result of work undertaken during the planning stage



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Solutions  
and audit evidence collected for the tests of controls stages of the audit, Robert Smith has determined that there is a low risk of material misstatement (low inherent and control risk) for the following account balances:

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Thibodeau, Bentley University  
2018-07-16 x

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Peg Bodin, CISA, Assistant Director of IT Audit – Peg joined the Office of the Washington State Auditor in 1987 and currently oversees the teams that perform data analysis, system reviews, cybersecurity performance audits,

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forensics for state and local  
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uses CIS Controls to ...*

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Consulting with an Association to

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Navigate Financial Challenges

**PROBLEM** When the accounting firm that had worked with a \$20 million association for several years stopped responding to calls about an upcoming audit and questions about ownership of a new building, the association's chief executive officer was in a

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*CASE STUDY: Auditing and Consulting with an Association to ...*  
Case Study 5. Qualification of Audit Opinion. ... Scenario. You are a recently appointed audit partner in a large independent firm of accountants.

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**Solutions** You are delighted that you are now a partner and can't wait to sign off your first set of accounts. Your firm recently won an audit tender for a medium-sized family owned company, A Ltd, and the ...

*Case Study 5 | ISCA*

*Page 31/36*

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