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**Company Audit Case
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Can Help Refugees and People
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McBride from Costa Cruise
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CPAs Memo To: Charles Ward

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Marine Company Audit Memo
Case 8 ...*

Memo To: Oceanview Marine
Company Audit File From:
Audit Associate cc: Charles

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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

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the procedures, we noticed several account balances that have a high risk of misstatements.

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Preliminary... This preview
shows page 1 - 3 out of 9
pages. Oceanview Marine
Company 2-2 Preliminary
Analytical Procedures –
Summary of Ratio Analyses

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December 31, 2015 Liquidity:
Although the liquidity ratios do not indicate there are any serious problem areas, they do reveal some possible warning signs: The current ratio has declined by over 7% during the year.

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Audit 1. Mr. Donald

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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

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Marine Company Audit Case for the year
ended December 31, 2014.

*Oceanview Marine Company
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Case ...*

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5-1-a Assessment of

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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

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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

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they become due.

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Marine Company Assessment of*

...

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Audit Program - Cash
(continued) December 31,

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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

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cut-off statement date.

• Agree all deposits-in-transit from bank

reconciliation to cut-off statement (s).

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Cash . . . Audit Case

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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

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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

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other cash, if ...

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121 at Baker College.

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Audit Program (planning
format): Substantive Tests
of Acquisitions

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new list with a new name;
move some items to a new or
existing list; or delete
some items. Your request to
send this item has been
completed.

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Preliminary... Oceanview
Marine Company 5-1-a

Assessment of Acceptable
Audit Risk December 31, 2015

A. Likelihood of Financial
Difficulty

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04/06/2020 1 Lilts Berger
and Associates, CPAs Memo
To: Charles Ward CPA, Memo

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December 31, 2015 A.

Likelihood of Financial

Difficulty (check one)

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Solutions Audit Case

Integrated Auditing Practise
Case-Audit Report. the
Stockholders Oceanview
Marine Company We have
audited the accompanying
balance sheet of Oceanview
Marine Company as of

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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.

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Oceanview Marine Company.

Dear Mr. Phillips: This
letter is to confirm our
understanding of the terms

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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

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earnings, and cash flows for the year then ended.

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Free Essays

5. The client's "going concern" status is an audit

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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

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after the date of the
financial statements.

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