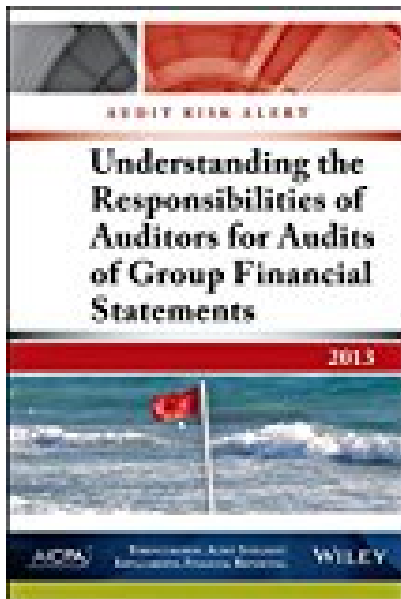


# Audit Risk Alert Understanding the Responsibilities of Auditors for Audits of Group Financial Statements

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## BOOK DETAILS

- Author : AICPA
- Pages : 96 Pages
- Publisher : Wiley
- Language : English
- ISBN : 1937352447

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## **BOOK SYNOPSIS**

This Audit Risk Alert is intended to help auditors understand and implement the requirements of the new AU-C section 600, Statement on Auditing Standards - Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors) It was developed to present issues that auditors may face in their current audits; focusing on emerging practice issues and current auditing developments. The new AU-C section 600 is much more broad than previous guidance and introduces a number of new terms, concepts, and requirements related to group audits that will significantly affect current practice. To assist auditors in implementing the provisions of AU-C section 600, this alert includes a variety of useful resources including: Technical Questions & Answer sections An analysis of applicability A breakdown of new terminology An exploration of how practice will be affected Special considerations for state and local governments Implementation case studies This alert has been updated for the issuance of SAS No. 127, Omnibus Statement on Auditing Standards.

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