

Sample audit programs

Small to medium entities (SAPSE)

Plan your audit with ease utilising this valuable online resource. Position yourself to create well documented audit plans that meet current legislative requirements.

Comply with the quality, processes and testing outcomes required from your audit plans, which are explained clearly in this online learning manual. You'll gain exposure to the requirements involved in auditing entities governed by specific legislation, namely self-managed super funds, solicitors and estate agents.

This online manual will assist to ensure your audit approach is robust and completed in accordance with Australian auditing standards.

Content overview

Sample audit programs, small to medium entities (SAPSE) will help you approach, plan, execute and complete an audit of a small to medium-sized entity in accordance with Australian auditing standards effective for reporting periods commencing 1 January 2010. It also gives specific guidance on audit risk areas and legislation for the specific entities covered.

SAPSE identifies the main areas on which to focus, though does not encapsulate all requirements. There are further requirements you need to be aware of that are addressed in the standards, and you should ensure that you have complied with all necessary requirements.

Key topics covered

This online manual focuses on the following areas:

- Overview of audits
- The audit of a self-managed superannuation fund
- The audit of an unincorporated association
- The audit of an incorporated association
- The audit of a real estate agent's trust account
- The audit of a member's trust account
- The audit of a solicitor's trust account

Online features

- Easy to download templates and forms for letters and reports – straight to your desktop
- Checklists to ensure you cover off all aspects when auditing
- Links to CPA Australia library resources

Benefits for your organisation

This online manual will provide guidance on the new ethical requirements and codes of conduct that an auditing practice must comply with to ensure that you are not in breach of the *Corporations Act*.

Resource relevant for

Those working in the field of auditing across all types of audits. Accountants with a professional interest in auditing and taxation, internal and external auditors, and public practitioners would all benefit from this manual.

Sample Audit Programs is complimentary for all CPA Australia Public Practice Certificate holders. If you are a CPA Australia Public Practice Certificate holder and have not received notification advising you how to access your copy, please contact CPA Australia on 1300 857 705, or email myonlinelearning@cpaaustralia.com.au

Revised and updated for 2010

Technical

Learning options

This program has one learning option available:

 **Online manual**

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