

# Auditor/Accountant Communications: SAS 115 and Other Critical Requirements

This course provides a complete review of the technical guidance for all communications that may be required in audit, review and compilation engagements. The course not only covers the reports on financial statements, but also on communications such as those charged with governance, reporting on internal control issues, communications with third parties such as confirmations, engagement letters, management representation letters, and communications with predecessor auditors and accountants. In addition to the actual reporting guidance, practical issues are addressed, such as identifying and classifying deficiencies in internal control.

## OBJECTIVES

Upon completion of this course, participants will be able to:

- Understand and implement the communication requirements for audit, review and compilation engagements

## HIGHLIGHTS

- Guidance on communicating matters related to an entity's internal control over financial reporting identified in an audit of financial statements under SAS No. 115
- Guidance on matters to be communicated to those charged with governance under SAS No. 114

## WHO WILL BENEFIT

- Experienced CPA firm audit managers, business managers and internal auditors in nonpublic companies, nonprofits and government agencies

### Level

Intermediate

### CPE Credit Hours

8

(Accepted for CMA and CFM continuing education credit)

### NASBA Field of Study

8-Auditing

### Prerequisite

Experience with accounting processes, internal control and auditing standards

### Updated Content Available

5/15/12

### Course Acronym

ACCNR

(For self-study ordering information and recommended credit, visit [cpa2biz.com/cpe](http://cpa2biz.com/cpe))