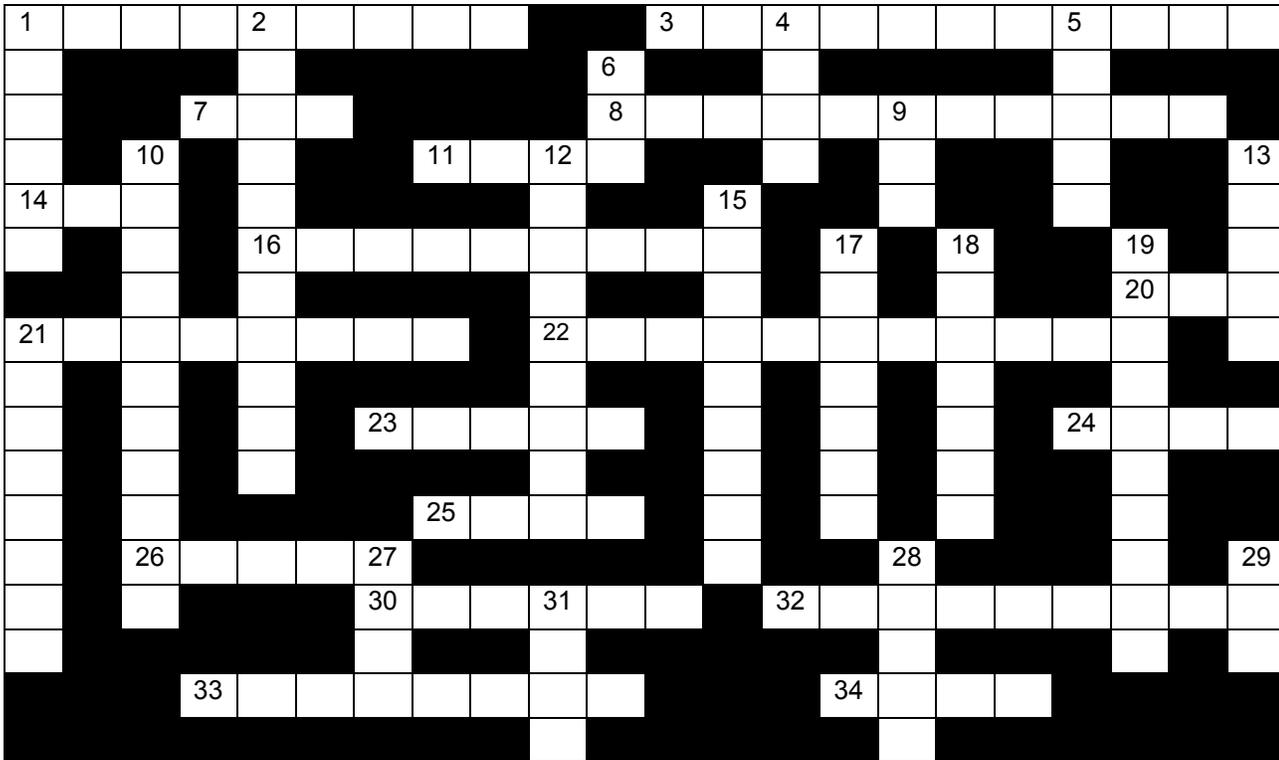




Auditing crossword



Across

- 1 A financial statement assertion starting with 'O' (9)
- 3 A type of audit test or approach in which many documents would be examined (11)
- 7 A way in which to record an accounting system (Yes = Good) (3)
- 8 The process of agreeing, say, payables balances, to supplier statements (11)
- 11 This should be the first stage of an audit (4)
- 14 A computer log that summarises the programs that have been used and processing carried out (3)
- 16 A financial statement assertion starting with 'V' (9)
- 20 See 9 down
- 21 Part of liabilities (8)
- 22 You need to use your eyes when carrying out this test (11)
- 23 The current one of these is a measure of liquidity (5)
- 24 There are several varieties of this: inherent, control and detection (4)
- 25 A way in which to record an accounting system (No = Good) (4)
- 26 (and 30 across) Addressed to the members (5, 6)
- 30 See 26 across
- 32 An audit assertion starting with 'E' (9)
- 33 Financial statements should be free from this sort of misstatement (8)
- 34 See 27 down

Down

- 2 Often, a circularization is carried out as part of the audit of these (9)
- 4 Non-current assets are shown at this net value (4)
- 5 This type of balance is used to check double entry consistency (5)
- 6 The initials of the document used to record the receipt of goods (3)
- 9 (and 20 across) This type of test looks at the consistency between inventory, purchases and sales (3, 3)
- 10 A review involving ratios (10)
- 12 To approve, for example, by signature (9)
- 13 Along with time and expertise, part of the resources needed to carry out a proper audit (5)
- 15 Auditors often observe this being counted (9)
- 17 In sales the sales system, you want to ensure that each dispatch is followed or accompanied by one of these (7)
- 18 The part of the audit carried out early in the year (7)
- 19 A type of liability or asset whose existence might or might not be confirmed by a future event (10)
- 21 A type of relationship that might pose a self-interest threat (8)
- 27 (and 34 across) Key adjectives in an unmodified audit report (4, 4)
- 28 The last part of the audit, taking place after the financial period has ended and the financial statements have been produced (5)
- 29 Good practice in Corporate Governance says that the chairman and this person should be different people (3)
- 31 This evidence is not as good as written evidence (4)