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CPA,

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Case 8 ...

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Memo To: Oceanview Marine
Company Audit File From:
Audit Associate cc: Charles
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
the procedures, we noticed
several account balances
that have a high risk of
misstatements.

*Case_2_Memo.docx - Memo To
From cc Date Re Oceanview
Marine...*

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Marine Company
Preliminary... This preview

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

*Audit Case #1 - Oceanview
Marine Company Preliminary*

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Audit 1. Mr. Donald
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
Marine Company for the year
ended December 31, 2014.

*Oceanview Marine Company
Integrated Audit Practice
Case ...*

Oceanview Marine Company
5-1-a Assessment of
Acceptable Audit Risk
December 31, 2015 A.
Likelihood of Financial
Difficulty (check one)
Source W/P reference : 2-3

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High probability that the company will successfully continue in business for at 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 they become due.

*Audit Case #2 - Oceanview
Marine Company Assessment of*

...

Oceanview Marine Company
Audit Program - Cash
(continued) December 31,
2018 AUDIT PROCEDURES @
Trace checks over \$ / 000 on
cutoff statement to list of

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outstanding checks on year-end bank reconciliation.

Investigate checks over \$1,000 on the reconciliation that did not clear by the cutoff statement date.

Agree all deposits-in-transit from bank reconciliation to cutoff statement (s).

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Oceanview Marine Company
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
procedures, complete

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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 other cash, if ...

Audit Program 20-2, 20-3, and 20-4.pdf - Oceanview Marine ...

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Integrated Practice Case 4 _

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Audit Case Assignment #8

Perform audit of cash.

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the year. However, it is
still above the 2:1 level,
which is a sign of good
financial condition ...

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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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5-1-a Assessment of
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Integrated Auditing Practise
Case-Audit Report. the
Stockholders Oceanview
Marine Company We have
audited the accompanying
balance sheet of Oceanview

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Marine Company as of
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 Free Essays
Audit Practice Case
Oceanview Marine Company.*
Dear Mr. Phillips: This
letter is to confirm our
understanding of the terms
of our engagement as the
auditors of Oceanview Marine
Company for the year ended
December 31, 2012. We will
audit the company's balance

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sheet for December 31, 2012,
and the related statements
of income, retained
earnings, and cash flows for
the year then ended.

*Audit Practice Case
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Free Essays*

5. The client's "going concern" status is an audit 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 after the date of the financial statements.

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Solved: Assignment #2

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