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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.

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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.

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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 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 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 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 ...

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Get Free Oceanview Marine Company Audit Case Solutions the year. However, it is still above the 2:1 level, which is a sign of good financial condition ... Audit Case #1 - Oceanview Marine Company Preliminary... Oceanview Marine Company 5-1-a Assessment of Acceptable Audit

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Risk December 31, 2015 A. Likelihood of Financial Difficulty

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Integrated Auditing Practise Case-Audit Report. the Stockholders Oceanview Marine Company We have audited the accompanying balance sheet of Oceanview 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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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 sheet for December 31, 2012, and the related statements of income, retained earnings, and cash flows for the year then ended.

Audit Practice Case Oceanview Marine Company 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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This handbook is the first of its kind to provide a clear, accessible, and comprehensive introduction to the most important scientific and management topics in marine environmental protection. Leading experts discuss the latest perspectives and best practices in the field with a particular focus on the functioning of marine ecosystems, natural processes, and anthropogenic pressures. The book familiarizes readers with the intricacies and challenges of managing coasts and oceans more sustainably, and guides them through the maze of concepts and strategies, laws and policies, and the various actors that define our ability to manage marine activities. Providing valuable thematic insights into marine management to inspire thoughtful application and further study, it is essential reading for marine environmental scientists, policy-makers, lawyers, practitioners and anyone interested in the field.

Land use in Hawai'i remains the most regulated of all the fifty states. According to many

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sources, the process of going from raw land to the completion of a project may well average ten years given that ninety-five percent of raw land is initially classified by the State Land Use Commission as either conservation or agriculture. How did this happen and to what end? Will it continue? What laws and regulations control the use of land? Is the use of land in Hawai'i a right or a privilege? These questions and others are addressed in this long-overdue second edition of *Regulating Paradise*, a comprehensive and accessible text that will guide readers through the many layers of laws, plans, and regulations that often determine how land is used in Hawai'i. It provides the tools to analyze an enormously complex process, one that frustrates public and private sectors alike, and will serve as an essential reference for students, planners, regulators, lawyers, land use professionals, environmental and cultural organizations, and others involved with land use and planning.

This Auditing practice set incorporates both the cycles and the risk approach using the audit risk model. Students will learn to design and prepare the current year's working papers and

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assemble the completed case. Taking about 30 hours to complete, this practice set can be used with any Auditing textbook.

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