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Associate cc: Charles Ward, Partner  
Date: 2/19/2019 Re: Case Study 2

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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...

Audit Case #1 - Oceanview Marine Company Preliminary... This preview 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.

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Oceanview Marine Company Audit  
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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 High probability  
that the company will successfully  
continue in business for at least two  
years and be able to pay its debts as

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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 Cash ...

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 ...

Audit Program 20-2, 20-3, and  
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from ACC 121 at Baker College.  
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Program (planning format):  
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04/06/2020 1 Lilts Berger and

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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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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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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 sheet for December 31, 2012, and the related statements of income, retained

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earnings, and cash flows for the year then ended.

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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.

Solved: Assignment #2 Integrated

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