



Caseware Audit International Cloud

Getting Started

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What is Caseware Audit International?

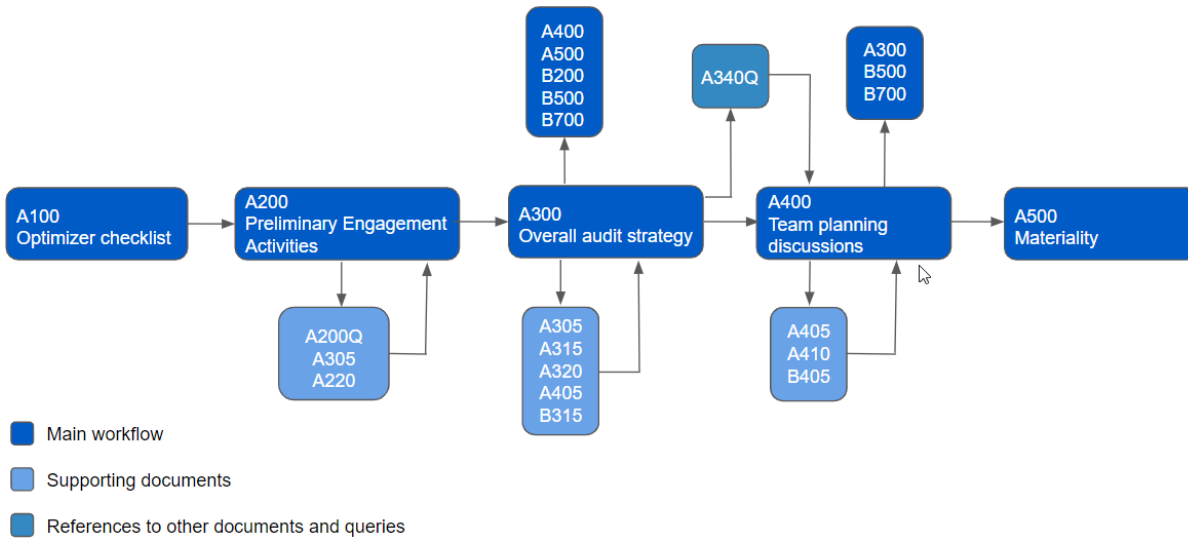
Caseware Audit International is a pure cloud solution that intelligently combines Analytics, Planning, Risk Assessment and Field Work. With this solution, data flows from the transaction level up to the Trial Balance, Analytical Review and Financial Statement Areas.

Caseware Audit International is built for simplicity, easy onboarding and efficient collaboration. Intelligent content dynamically changes as the user progresses through the engagement, so all relevant areas are documented and no time is lost on irrelevant work.

Caseware licenses content for Audit International under an agreement with the Chartered Professional Accountants of Canada (CPA Canada). This content provides non-authoritative guidance on applying International Standards on Auditing (ISAs).

Caseware Audit International Cloud is ISO 27001: 2013 and AICPA SOC certified.

Plan the engagement



During the planning phase of your audit engagement, you will:

- Create your engagement file
- Determine the overall audit strategy
- Document the audit team discussions
- Define materiality

Start an engagement

The first step is to create an engagement file.

To create a Caseware Audit International engagement:

1. From the Cloud menu (☰), select **Audit International**.
2. Select the entity that you will be auditing from the drop-down menu.

Example:

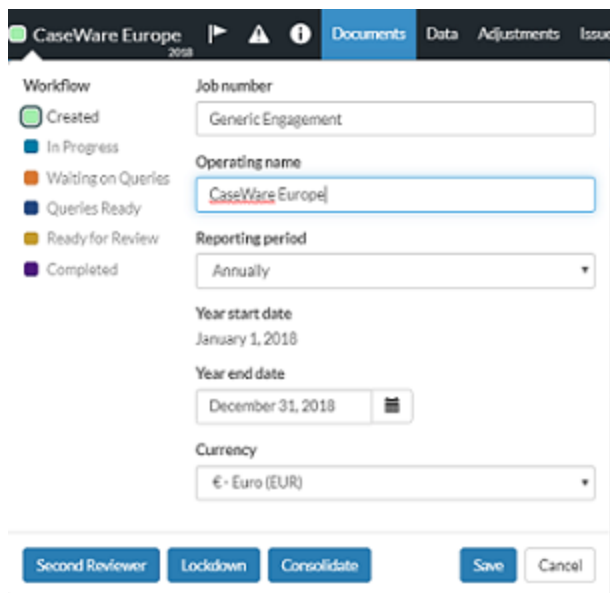


3. Select **New**.



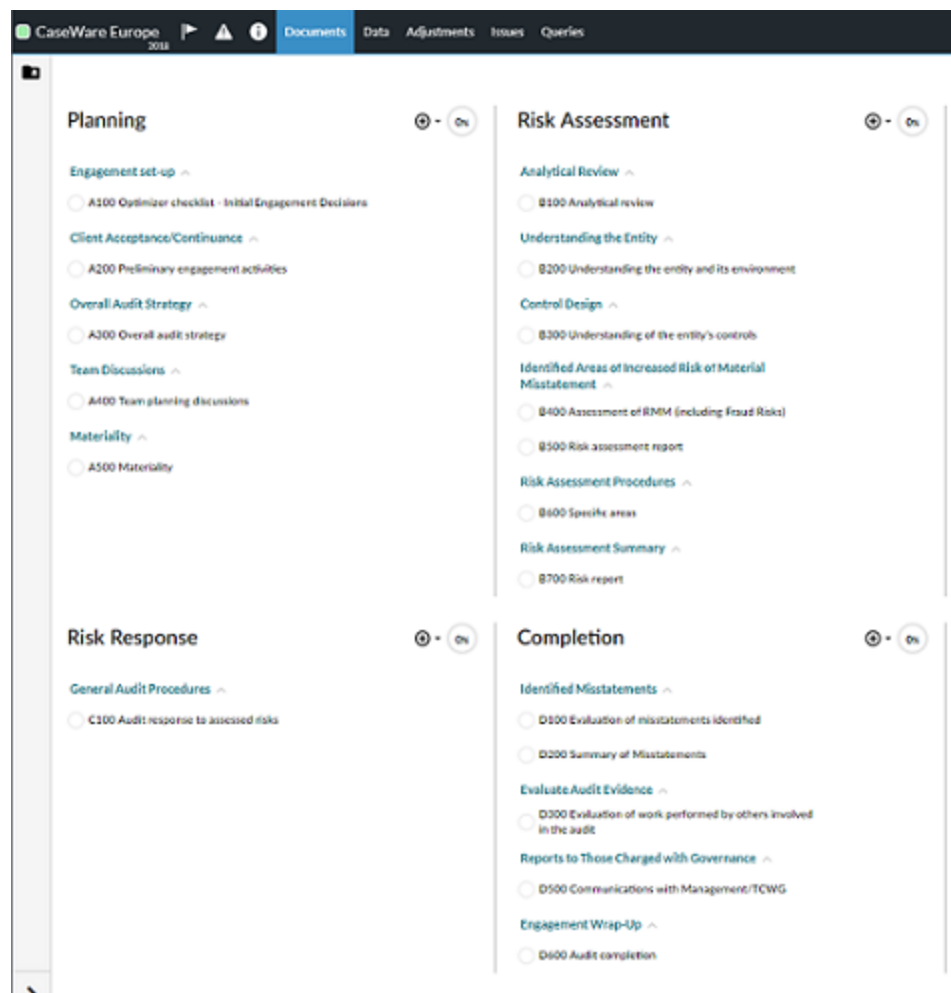
4. Enter a **Name** for the engagement and any other optional information, then select **Save**.

The Engagement Properties dialog displays. To learn more, see [Create an engagement file](#).

A screenshot of the "Engagement Properties" dialog box in Caseware Europe. The dialog has a dark header with "CaseWare Europe 2018" and navigation tabs for "Documents", "Data", "Adjustments", and "Issues". On the left is a "Workflow" section with a vertical list of status options: "Created" (green), "In Progress" (blue), "Waiting on Queries" (orange), "Queries Ready" (dark blue), "Ready for Review" (yellow), and "Completed" (purple). The main area contains several input fields: "Job number" (text box with "Generic Engagement"), "Operating name" (text box with "CaseWare Europe"), "Reporting period" (dropdown menu with "Annually"), "Year start date" (text box with "January 1, 2018"), "Year end date" (text box with "December 31, 2018" and a calendar icon), and "Currency" (dropdown menu with "€ - Euro (EUR)"). At the bottom are buttons for "Second Reviewer", "Lockdown", "Consolidate", "Save", and "Cancel".

5. Edit as desired and select **Save**.

The **Documents** page displays.



The **Documents** page contains a series of checklist documents that are tailored for the specific engagement. It is divided into various areas to make the engagement flow easily. Depending on the responses you select in the various documents, you will have these areas:

- Planning
- Risk Assessment
- Risk Response
- Plans and Procedures
- Completion
- Permanent File

See [Manage the engagement documents](#) for more information.

When you create a new engagement, the **Documents** page has minimal content. More documents are added based on your responses to the various procedures.

For example, if you select *Procedures* for **Timing of Engagement** in **A300 Overall audit strategy**, you get a link to the **A400 Team planning discussions** document. If you answer *Procedures* to **Susceptibility of the financial statements to material misstatements due to fraud or error** in the same document, you get a link to **A405 Planned risk assessment procedures**, **A410 Worksheet - Fraud scenarios** and **B405 Identifying fraud risks**.

Perform acceptance and continuance

To perform acceptance and continuance, complete:

1. **A100 Optimizer checklist - Initial Engagement Decisions**
2. **A200 Preliminary engagement activities**

A100 Optimizer checklist - Initial Engagement Decisions

This document contains a set of questions designed to determine the scope and nature of your engagement.

Answering the *What level of online collaboration is applicable for this client?* question sets the level of collaboration (the query documents) that will be used in the engagement.

A higher level of online collaboration with your client generally improves efficiency in the engagement. However this may not work for all clients. Audit International allows you to select from the following levels:

- **High** - queries are used to:
 - Ask your client to answer detailed questions that flow into audit documentation, allowing you to quickly review and reuse documents.
 - Ask your client to share documents with you. Each audit section has a separate query.
- **Limited** - queries are used to:
 - Ask your client to share documents with you. All audit sections are bundled into one query.
- **None** - Queries are not used. You will have to request, receive and upload documents outside of Audit International.

Answering the, *Will you be only using the Query system?* question tailors the engagement to the following:

- If **Yes**, only the Query documents are included while all other audit related documents will be removed. This option is NOT suitable when using Audit International to document an audit engagement.
- If **No**, both Query and audit related documentation are included. This option should be selected if you wish to use Audit International to document an audit engagement.

Answering the, *Will you be using integrated Analytics?* question enables the AnalyticsAI related documentation in the Analytics folder in the Risk Assessment phase on the **Documents** page.

A200 Preliminary engagement activities

Completing **A200 Preliminary engagement activities** confirms your firm's readiness and suitability to perform the engagement work.

The main sections of this document prompt you to choose your preferred type of documentation. Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, select the **Hide** button in the Conclusion area to hide all the preferred documentation decisions.

The Narrative documentation approach is designed primarily for use on smaller engagements when many of the ISA consideration requirements would be "not applicable" and you understand the ISA requirements. You may choose to

use a combination of Narrative/Procedure documentation approach to complete documents. You should only complete one approach (Narrative or Procedure) for each aspect of the audit engagement. For example, to document decisions about Preferred documentation, you would complete either the **Narrative** or **Procedure** documentation, not both.

Throughout the planning and risk assessment documentation, **N/A** will be available as a selection. Select **N/A** if the section is not applicable to the current engagement. The documents and procedures pertaining to that area are then hidden in the engagement.

Example

In the **Description of engagement** section, select **Narrative** if you want to enter your own description in a text field.

A200 Preliminary engagement activities

Procedures Guidance

PRELIMINARY ENGAGEMENT ACTIVITIES ^

Description of engagement ^

1. Preferred documentation

2.

Type your description here.

Select **Procedures** to document your response using individual questions. Select **Procedures** if you require more guidance to satisfy the documentation requirements.

A200 Preliminary engagement activities

Procedures Guidance

PRELIMINARY ENGAGEMENT ACTIVITIES ^

Description of engagement ^

1. Preferred documentation

2. Nature of basic assignment

3. Financial reporting framework

4. Other assignments requested/performed

5. Deadline for completion of the audit

Procedures

| |
|--|
| |
| |
| |
| |
| |

Determine the overall audit strategy

The purpose of **A300 Overall audit strategy** is to record key aspects of the audit to assist the audit team in organising and managing the engagement and developing an appropriate audit strategy.

This includes:

- Determining and documenting the scope of the audit.
- Reporting requirements and deadlines.

- Identifying issues from previous engagements and the audit members, including whether or not reliance will be placed on experts outside the audit team, internal audit or component auditors.

Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, select the **Hide** button in the Conclusion area to hide all the preferred documentation decisions.

Throughout the planning and risk assessment documentation, **N/A** will be available as a selection. Select this if the section is not applicable to the current engagement. The documents and procedures pertaining to that area are then hidden in the engagement.

This checklist is also customizable. See [Add a checklist](#) and [Add visibility settings in checklists](#) for more information.

Collect information from the client

During the course of your engagement, you need to collaborate with the client to request and receive information and documents via Queries.

Queries (or query documents) in Caseware Audit International have the letter "Q" appended to the document number.

The queries included in the **Documents** page in your engagement file depend on your response to the level of online collaboration question in **A100 Optimiser checklist - Initial Engagement Decisions**. If you have responded *High* or *Limited*, then **A355Q Overall client information request** is available.

Trial balance Awaiting Response ⋮

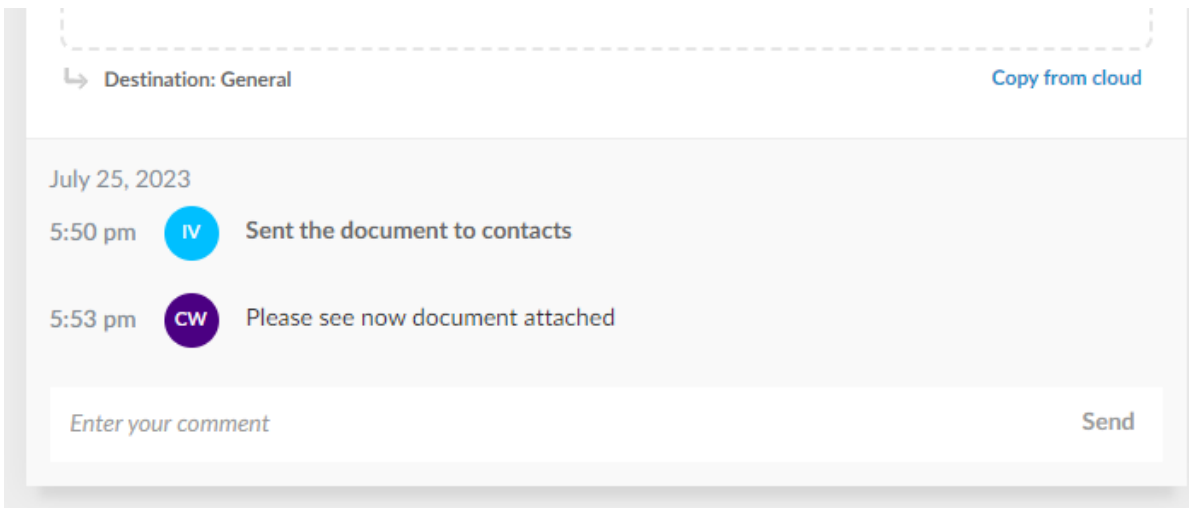
Upload copies of the trial balance at year-end.

File upload

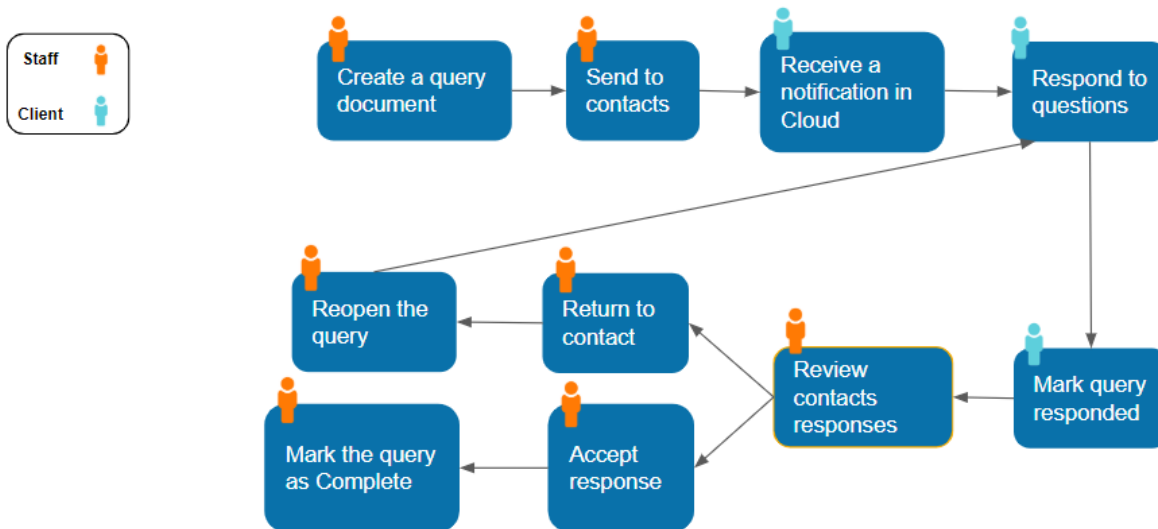
Drag and drop here or click to browse

↳ Destination: General Copy from cloud

If you want to add guidance to an item, select **Comment**, enter the desired text and select **Comment**.



Here is a summary of the staff-client collaboration workflow using queries.



Send a query

Once you have reviewed the query document (all query documents in the Documents Page end with "Q") and made any necessary changes, you can send it to your contact to obtain the requested documents and information.

Note that you can also create custom queries. See the [Authoring queries](#) section for more information.

To send a query:

1. From the top-right of the page, select **Send**. The Open Query dialog displays.
2. Enter a **Query Due Date**, select an **Assignee**, enter a message in the **Email Body** and select **OK**.

Open Query

Query Due Date

August 16, 2019

Assignees

Assign to all contacts of CaseWare Europe

Search Contacts...

Joe Client
JCClient@gmail.com

Create new contact

Email Body

Please provide the requested information.

OK Cancel

An email is automatically sent to the assignee, and the status of the document changes to **Awaiting response**.

The assigned contacts email includes a link to the query.

Hi Joe Client,

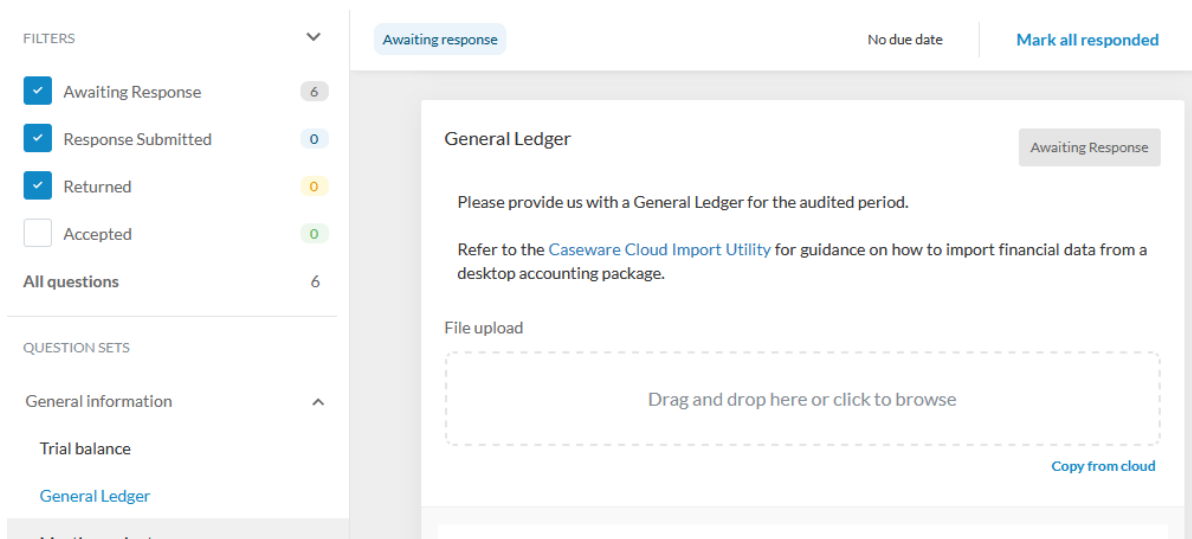
An activity has been emailed to you.

Please provide the requested information.

[View Details](#)

Link not working? Copy and paste the following URL into your browser:
<https://eu.cwcloudpartner.com/eu-release/CWCoreService/Email.ashx?firm=eu-release&objectId=4238&activityId=4238&objecttype=Activity&isystemactivity=False>

Contacts select the link to open the document and start responding to the requests. Once complete, contacts select **Responded** to mark an item as responded.



Use **D700Q Request for records and documents - permanent file** to request permanent information documents. Note that the documents requested in this step are generally applicable for multiple years. For example, the **Business plan, Organization chart and Corporate bylaws**.

Note: This is not an optional step. Auditors are required to request this information. The **D700Q** query document is available if the user answers either *High* or *Limited* client collaboration in the **A100 Optimizer checklist - Initial Engagement Decisions** checklist.

Document the audit team discussions

The **A400 Team planning discussions** document helps to ensure appropriate communication within the engagement team prior to the start of an engagement. Use it to record the attendees, agenda items and agreed-upon action items.

As with the other checklists, your selections determine next steps and linked documents. For example, if you select *Procedures* in **Potential for fraud**, you are prompted to go through the **B500 Risk assessment report** and the **B700 Risk report**.

This checklist is also customizable. See [Add a checklist](#) and [Add visibility settings in checklists](#) for more information.

Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, use the **Hide** button in the conclusion area to hide all the preferred documentation decisions.

Define materiality

Use **A500 Materiality** and **A505 Materiality of qualitative disclosures** to define materiality for the audit. You can define **Overall Materiality**, **Performance Materiality** and the **Trivial misstatement threshold**.

To complete the materiality document:

1. Select **A500 Materiality** from the **Documents** page.
2. In the **Principal Users of the Financial Statements** section, enter the principal users and any factors to consider. You can select **+ Add row** to add more principal users to the document.

Principal Users of the Financial Statements

| Principal users of the financial statements | Factors to consider | |
|---|---|---|
| Bank | Bank Covenant - require current ratio to be greater than 1.00 | ✘ |
| Shareholders | | ✘ |
| + Add row | | |

3. In the **Overall materiality** section, enter one or more factors to determine materiality. You can add two additional basis types:
 - **Financial materiality basis** - select a group from the trial balance and enter a benchmark percentage.
 - **Other basis** - enter a custom basis description and amount, and enter a benchmark percentage.

The screenshot shows the 'Overall Materiality' section. At the top, there is a navigation bar with 'ABC Company Inc. 2021' and various menu items: Documents, Data, Adjustments, Risks, Issues, Queries, and Materiality. On the right, it displays 'Net Income 267,943.00' and 'Materiality 195,000'. Below the navigation bar, there are 'Settings' and 'Planning' dropdowns. The main area contains a table with the following data:

| Basis | Amount | Prior year | Benchmark % applied | Possible materiality planning | |
|--------------------|------------|------------|---------------------|-------------------------------|---|
| Non-current assets | 11,349,289 | 7,087,380 | 0 | 0 | ✘ |
| Current assets | 24,080,946 | 14,349,823 | 0.8 | 192,648 | ✘ |
| Revenue | 27,613,500 | 13,124,500 | 0.7 | 193,295 | ✘ |
| Select Group | | | | | ✘ |

Below the table, there are links for '+ Financial materiality basis' and '+ Other basis'. To the right of the table is a 'Conclusions' box showing 'Prior Year 0' and 'Planning 195,000'. At the bottom, there is a 'Comments' field.

4. In the **Performance Materiality** section, enter a benchmark percentage to be applied to overall planning materiality.

The screenshot shows the 'Performance Materiality' section. The navigation bar is similar to the previous screenshot, but the 'Materiality' value is now '156,000 / 195,000'. The main area contains a table with the following data:

| Materiality | Amount | Benchmark % applied | Possible materiality |
|------------------------------|---------|---------------------|----------------------|
| Overall planning materiality | 195,000 | 80 | 156,000 |

Below the table is a 'Comments' field. To the right is a 'Conclusions' box showing 'Prior Year 0' and 'Planning 156,000'.

5. In the **Trivial misstatement** section, enter a maximum amount for trivial misstatements.

ABC Company Inc. 2021

Documents Data Adjustments Risks Issues Queries Materiality

Net Income 267,943.00
Materiality 156,000 / 195,000

Settings Planning

Trivial misstatement

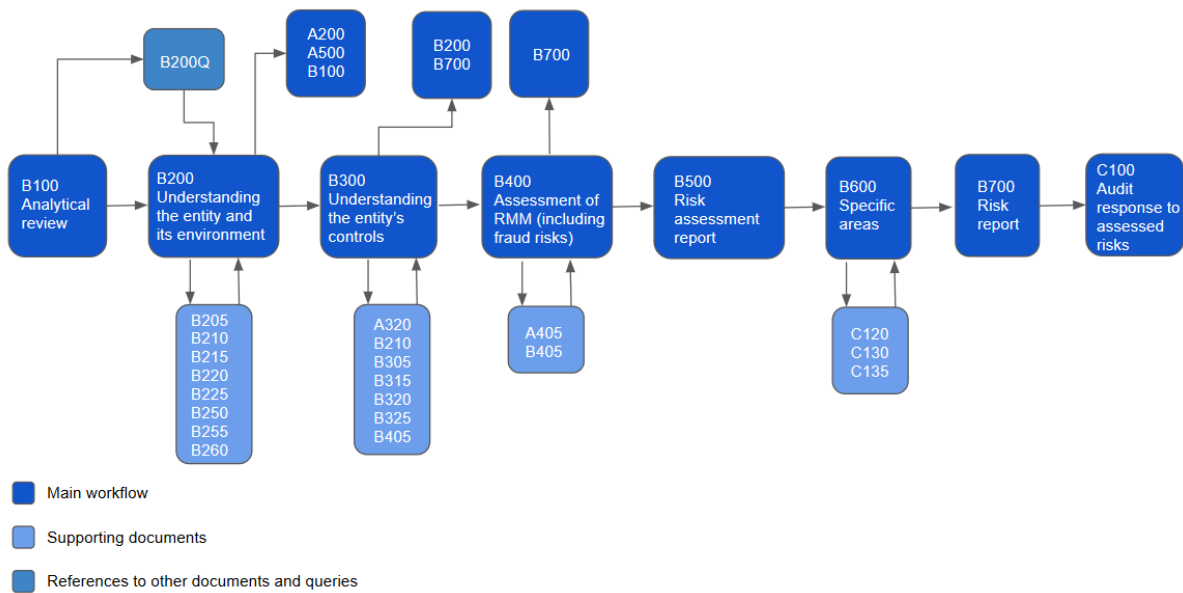
Amount below which misstatements would be clearly trivial: 500

Comments

Conclusions
Clearly trivial
500

6. In the **Materiality for specific circumstances** section, enter one or more materiality factors for specific circumstances.
7. In the **Performance materiality for specific circumstances** section, enter one or more materiality factors for specific circumstances.
8. After completion of **A500 Materiality**, complete **A505 Materiality of qualitative disclosures** to determine the materiality to be applied to qualitative disclosures.

Perform risk assessment



In the risk assessment phase of the audit engagement, you will:

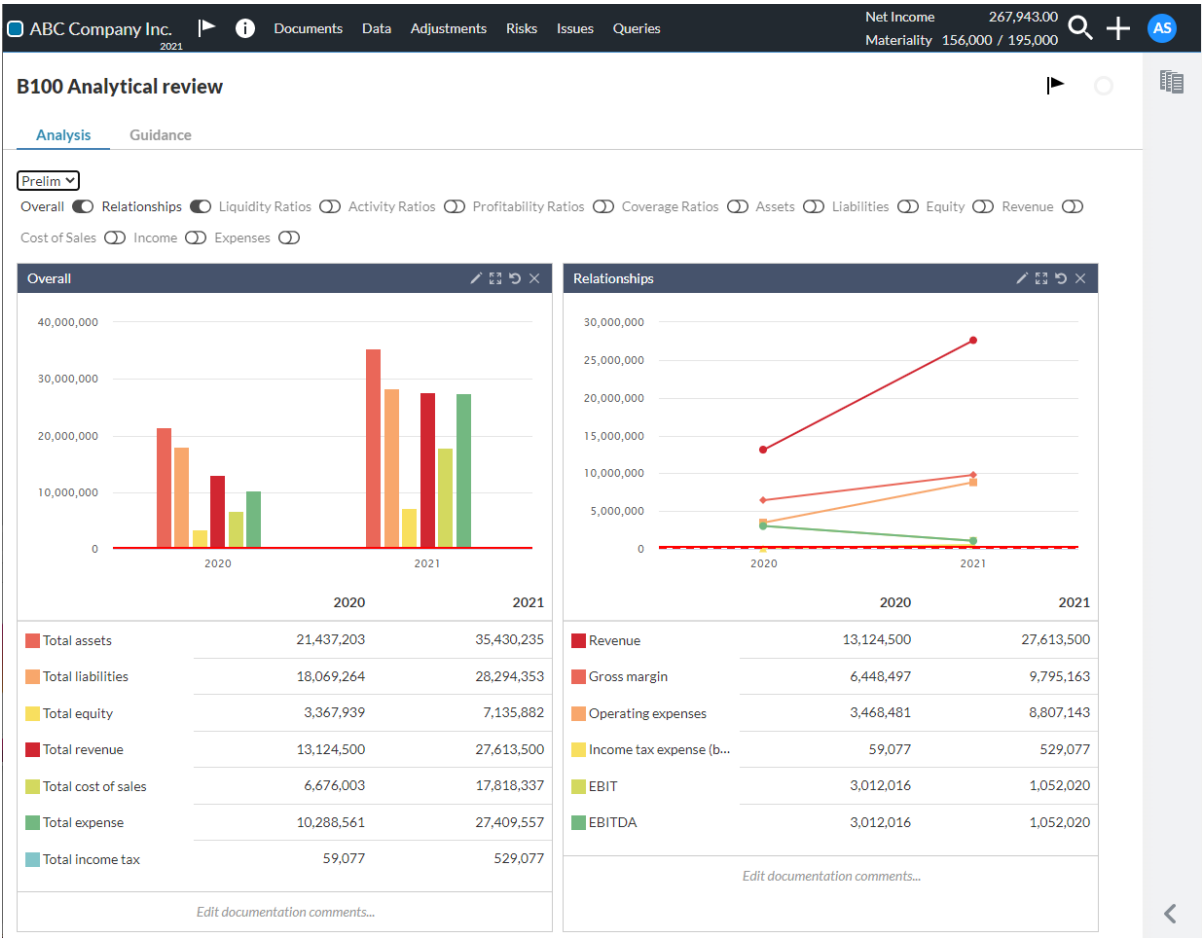
- Complete the risk assessment documents
- Document the audit response to assessed risks
- Collect information from the client

Analytical review

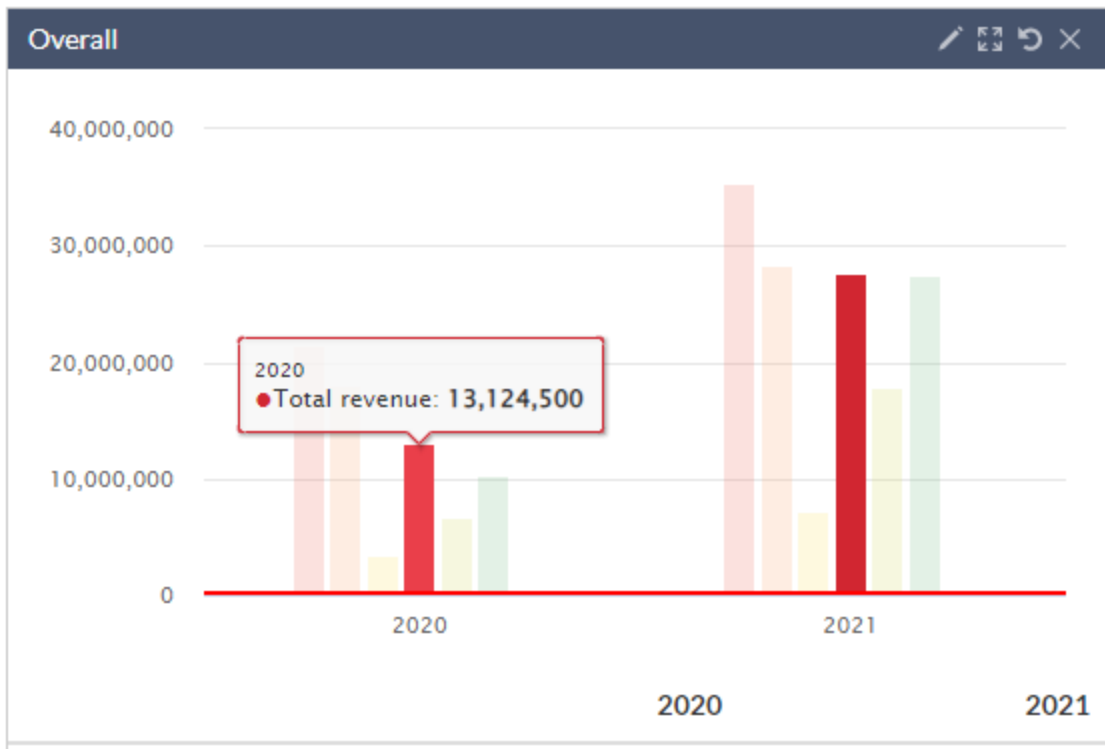
Use **B100 Analytical review** to identify relationships (for possible use in substantive analytical procedures), risks, inconsistencies as well unusual transactions, events, amounts and ratios or trends that will likely require an audit response.

The analysis charts in this document are linked to data throughout the engagement to help you visually compare data and discover trends and patterns using predefined data analytics.

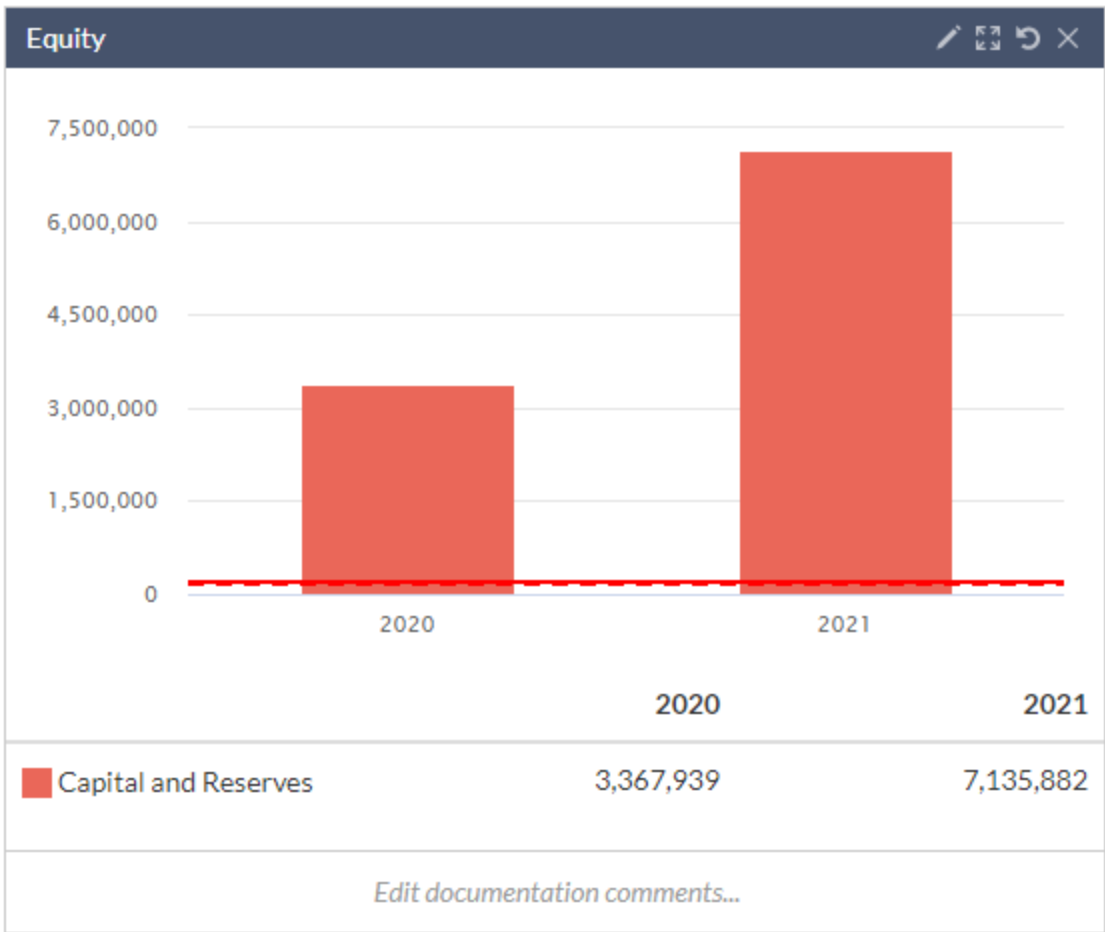
Use the drop-down to select **Preliminary** or **Final** results. Use the filter switches to display the desired analyses figures. This example shows **Overall** and **Relationships**.



The figures are interactive. Place your cursor over a specific item in the figure to see more information.



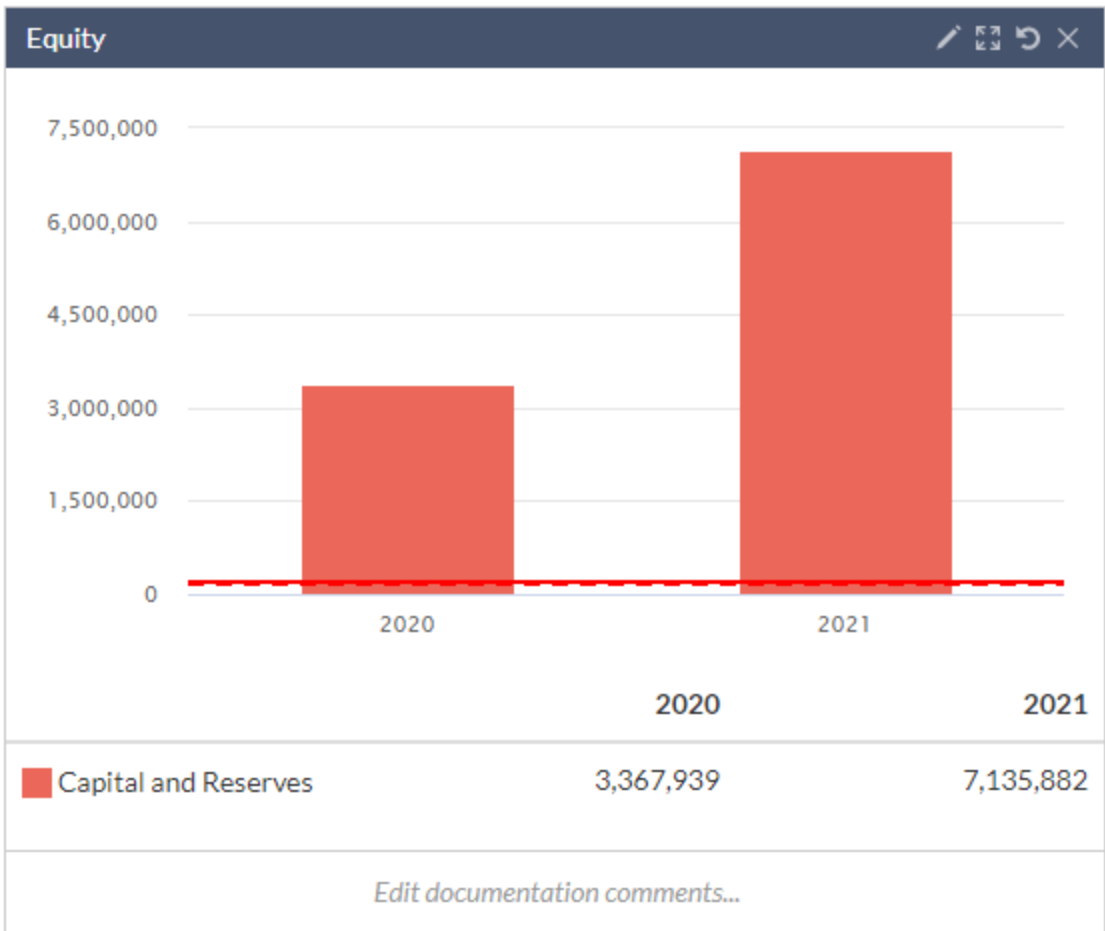
Select an item below the graph to display more details for it. For example, if **Total equity** is selected in the above graph, the following displays.



Materiality is shown as the dashed line in the graph. It also appears at the top of the page.

ABC Company Inc. 2021 Documents Data Adjustments Risks Issues Queries Net Income 267,943.00 Materiality 156,000 / 195,000

Select **Edit documentation comments** to add remarks to a figure.



Use the buttons at the top of a widget (  ) to **Edit**, **Reset to default** or **Hide** the figure.

Understanding the entity

The **B200 Understanding the entity and its environment** form helps the auditor obtain an understanding of the entity and its environment, and identify possible sources of risk. Based on the responses you select for procedures in B200, you might get extra worksheets and checklists that you will need to complete.

If you selected **High** online collaboration in the **A100 Optimizer** checklist, **B200Q Understanding the entity and its environment - Query** will also be available. Use this to request important information about the entity. The answers to this query will help you attain an understanding of the entity and its environment to identify possible sources of risk.

GENERAL DESCRIPTION OF THE ENTITY ^

1. Business description ^

Provide a description of the entity's business.

[Comment](#)

2. Industry ^

Describe the industry the entity operates in.

[Comment](#)

3. Other Locations ^

Provide details of the entity's locations.

| Location | Mailing address | Size/number of employees |
|----------|-----------------|--------------------------|
| | | |

[+ Row](#)


[Comment](#)

Use the **B300 Understanding of the entity's controls** form to document the auditor's understanding of the entity's internal controls.

Risk identification

If you have identified potential risks, add them in the engagement file.

To create a risk:

1. Select the **Risks** icon () from the toolbar and select **Risk**. The New Risk dialog displays.
2. Enter a **Name** for the risk and a **Description**.

New Risk

Title *

Slow moving inventory

Description

B *I* U ~~I_x~~ | :≡ ≡≡ ≡≡ ≡≡ | 🔗 🔗 | Ω

Provide a description

Level *

Financial Statement

Assertion

References 

Audit Response 

CANCEL

SAVE

3. Select the appropriate **Level** of risk. Select **Financial Statement** level if the risk has a pervasive effect on the financial statements and potentially affect many assertions, or select **Assertion** level if the risk affects a specific Financial Statement area. In this example, the **Assertion** level of risk is used, because the risk is specific to one area (*inventories*).
4. Select **Areas** and the appropriate area(s) of risk (*inventories*). In this example, the Assertions affected by this risk, and the Audit Response corresponding document.

New Risk

Title *

Slow moving inventory

Description

B *I* U | ~~I~~ |

- ☰
- ☰
- ☰
- ☰

 | |

Provide a description

Level *

Financial Statement Assertion

Areas

Inventories

C E AV P

References

Audit Response

110.101 Inventory

CANCEL SAVE

5. Select **Save**.

This risk now appears in **B450 Risk report**.

B450 Risk report compiles all created risks in one report. You can also use it to add details to each risk.

The screenshot shows an assertion form with the following fields:

- Title:** Slow moving Inventory
- Description:** A large amount of inventory is in-house more than 60 days.
- Area:** Inventories (with a dropdown arrow)
- References:** 110.101 Inventory (with a dropdown arrow)
- Audit Response:** (with a dropdown arrow)
- Controls:** (with a dropdown arrow)
- Conclusion:** No Conclusion Selected (with a dropdown arrow)
- Comment:** (with a text input field)

At the top right, there is a 'NORMAL' dropdown menu and several icons: a plus sign, a play button, a trash can, and an upward arrow.

To edit the risk report:

1. Select a risk to open it.

ASSERTION

Slow moving inventory

Area: Inventories



ASSERTION

This screenshot is identical to the one above, but the 'NORMAL' dropdown menu at the top right is highlighted with a red box.

2. Use the drop-down menu to edit the risk type as required.

ASSERTION

This screenshot shows the assertion form with the 'NORMAL' dropdown menu open. The menu options are:

- Fraud
- Significant
- Normal (highlighted with a blue bar and a mouse cursor)

3. You can also add **References** and **Controls** from this page.

Note: References can be added from the Risk dialog.

Complete the risk assessment documents

Use **B400 Assessment of RMM (including Fraud Risks)** to assess the risks of material misstatements at the Financial Statement level.

The *Assessed risks at the Financial Statement level* procedure allows you to assess the risk at the Financial Statement level. Use the dropdown response to select the applicable level of risk.

Access risk of material misstatement (RMM) for significant accounts, financial disclosures and particularly sensitive areas on **B500 Risk assessment report**. Use this document to assess the inherent risk, which is automatically calculated based on your selections of Likelihood of Misstatement Occurring (LMO) and Magnitude of Potential Misstatement (MPM) and the control risk. The RMM is automatically calculated based on inherent risk and control risk assessments. RMM drives the visibility of procedures in the plans and procedures and phase. Deselect assertions which are not relevant to the financial statement area.

The example below shows the **Inventories** section of **B500 Risk Assessment Report**.

Inventories ANALYSIS EXCLUDE + | ◀ ▶ ⌵

| Final | Previous | Variance Amount | Variance Percent | Unadjusted Errors | DR | CR |
|--------------|--------------|-----------------|------------------|-------------------|------|------|
| 5,210,012.00 | 1,977,503.00 | 3,232,509.00 | 163.46% | | 0.00 | 0.00 |

Risks
Slow moving inventory C E AV P **NORMAL** ▾

Assertions
Will you be testing controls? Yes No

Inherent Risk ⌵

| | LMO | MPM | IR |
|---|-------|-------|-------|
| <input checked="" type="checkbox"/> Completeness | L M H | L M H | L M H |
| <input checked="" type="checkbox"/> Existence | L M H | L M H | L M H |
| <input checked="" type="checkbox"/> Accuracy and Valuation ¹ | L M H | L M H | L M H |
| <input checked="" type="checkbox"/> Presentation | L M H | L M H | L M H |

Risk of Material Misstatement ⌵

| | IR | CR | RMM |
|---|-------|-------|-----------|
| <input checked="" type="checkbox"/> Completeness | L M H | L M H | I L M H S |
| <input checked="" type="checkbox"/> Existence | L M H | L M H | I L M H S |
| <input checked="" type="checkbox"/> Accuracy and Valuation ¹ | L M H | L M H | I L M H S |
| <input checked="" type="checkbox"/> Presentation | L M H | L M H | I L M H S |

Notice that AV is selected for **Slow moving inventory**. Available assertion types are:

- **C**—Completeness
- **E**—Existence
- **AV**—Accuracy and Valuation
- **P**—Presentation

Constellation Risks RiskAssessment

Constellation

Edit documentation comments...

Risks

Slow moving inventory C E AV P

Edit documentation comments...

Risk Assessment

| ASSERTIONS | IR | CR | RMM |
|------------------------|----|----|-----|
| Inventories | | | |
| Completeness | M | M | M |
| Existence | M | M | M |
| Accuracy and Valuation | M | M | M |
| Presentation | M | M | M |

Edit documentation comments...

From the above, select **Risk** to see the associated **Risk Assessment**.

Document the audit response to assessed risks

C100 Audit response to assessed risks includes the responses to assessed risks at the financial statements level, other audit tasks performed and discussions of significant matters with management.

Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, select the **Hide** button in the Conclusion area to hide the desired documentation decisions.

Depending on your responses throughout the Planning and Risk Assessment phases, documents **C110** to **C155** are included in the **Documents** page so you can complete the necessary documentation for the engagement.

To design the nature, timing and extent of audit procedures that respond to assessed risks of material misstatement at the assertion level and obtain sufficient appropriate audit evidence, complete the **Plans and Procedures** documents (also known as Work Programs).

When you select *High* online collaboration in **A100 Optimiser checklist - Initial Engagement Decisions**, a query document is included for each section in the Plans and Procedures phase in the **Documents** page.

All Work Programs start with a Detailed Audit Response group, which includes two subgroups:

- Audit response considerations: which includes procedures to assist designing the audit response.
- Audit response table (ART): a summary to assist assessing the appropriate nature and extent of audit procedures to address each relevant assertion.

The Detailed Audit Response group will show if the Work Program’s corresponding Area is Material or if the RMM assessment for any assertion is Low or greater.

The procedures included in each Work Program are based on the following rules:

| Balance | RMM Assessment | Procedures |
|---------|-------------------|-----------------------------------|
| No | --- | None |
| Yes | ---/Insignificant | Minimal |
| Yes | Low/Medium | Substantive procedures |
| Yes | High/Significant | Substantive procedures |
| | | Substantive analytical procedures |
| | | Test of controls |

For example, if the RMM assessment for an assertion in a given Financial Area is Insignificant, a minimal set of analytical and schedule procedures are included in the corresponding Work Program.

If the RMM assessment for an assertion in a given Financial Area is Low or Medium, a set of substantive procedures are included in the corresponding Work Program.

When the RMM assessment for an assertion in a given Financial Area is High or Significant, additional substantive procedures are included along with substantive analytical procedures and tests of control procedures.

As you design the audit response, be sure to select **N/A** for any procedure that is not relevant to the engagement.

Plans and procedures work programs also include assertions. Assertions are implicit or explicit claims and representations regarding the appropriateness of various elements.

Take **1.101 Property, plant and equipment**, for example:

1.101 Property, plant and equipment ▶ 📄 ✕ ✎ ⚡ ⋮ Assertions ▾

[Procedures](#) [Analysis](#) [Risk](#) [Document Guidance](#)

SUBSTANTIVE PROCEDURES 🔍 1 / 5

9. Analytical procedures 🔍

Develop and document expectations for the period-end property, plant and equipment levels based on information obtained from understanding the entity.

Identify significant changes or trends in the:

- Property, plant and equipment compared to the previous period (overall).
- Composition (cost, additions, disposals, retirements, etc.) of property, plant and equipment compared to the previous period. Depreciation/amortization expense compared to the previous period.
- Additions during the period compared to the approved capital budget (if available).
- Reasonableness of current period additions, disposals, retirements and depreciation/amortization policies in light of the entity’s operations and business plans.

Document findings.

🔍

Completed, no exceptions

AS

Add note

Item 2, **Analytical procedures** includes the following assertions:

- **C**—Completeness
- **E**—Existence

- **AV**—Accuracy and Valuation

To change the assertions for a specific procedure:

1. Select **Edit** (✎) and then the assertions beside the procedure.

The **Procedure addresses the following assertions** popup displays.

1.101 Property, plant and equipment

Procedures Analysis Risk Document Guidance

SUBSTANTIVE PROCEDURES 1 / 5

9. Analytical procedures

Develop and document expectations for the period-end property, plant and equipment levels based on information obtained from understanding the entity. Identify significant changes or trends in the:

- Property, plant and equipment compared to the previous period (overall).
- Composition (cost, additions, disposals, retirements, etc.) of property, plant and equipment compared to the previous period. Depreciation/amortization expense compared to the previous period.
- Additions during the period compared to the approved capital budget (if available).
- Reasonableness of current period additions, disposals, retirements and depreciation/amortization policies in light of the entity's operations and business plans.

Document findings.

Procedure addresses the following assertions

- Completeness
- Existence
- Accuracy and Valuation
- Presentation

2. Use the check boxes to select the assertions to apply to the procedure.

To learn more, see [Add assertions in procedures](#).

All Work Programs include an Accounting Estimates group, which are designed to assist you in documenting your work relating to accounting estimates and related disclosures, as stated by ISA 540 (Revised) Account Estimates. These procedures are included when you answer affirmatively to the procedure “*Are the financial statements of the entity subject to extensive estimates ... ?*” in **B200 Understanding the entity and its environment** for each Financial Area, and RMM assessment for an assertion for the Financial Area is Low or greater.

Collect information from the client

During the engagement, you will need to collect certain information from your client.

C105Q Request for records and documents consists of multiple sections to request records and documents that you might need in your audit engagement, such as **Property, plant and equipment**.

Note: The queries included in the **Documents** page in your engagement file depend on your response to the level of online collaboration question in **A100 Optimiser checklist - Initial Engagement Decisions**. If you have responded *High*, then document **C105Q** is not included — instead, an individual query for each financial statement area is included. For example, for **Property, Plant and Equipment**, the **1.101Q** is included.

PPE schedule



Upload a schedule that reconciles to the trial balance as at the year-end, for the cost and accumulated depreciation of each major category of property, plant and equipment, including:

- Opening balances
- Additions (details including date, supplier, description and amount)
- Disposals (details including date, purchaser, description and amount)
- Write downs
- Depreciation (calculations for depreciation for each asset class)
- Closing balances.

File upload

Drag and drop here or click to browse

↳ Destination: Property, Plant and Equipment

[Copy from cloud](#)

Perform fieldwork

During the fieldwork phase of the audit engagement, you will complete the **Plans and procedures** documents.

Procedures are included in the engagement based on the following rules:

| Balance | Material | RMM | Procedures |
|---------|----------|------------|---|
| No | — | — | None |
| Yes | No | — | Minimal |
| Yes | Yes | Low/Medium | A. Substantive Procedures - Basic |
| Yes | Yes | Yes | A. Substantive Procedures - Basic B. Substantive Procedures - Extended C. Substantive Analytical Procedures |

For example, if there is a non-material balance for a given Financial Statement area, a minimal set of analytical procedures and scheduling will be included in the corresponding Work Program. If there is a material balance for a given Financial Statement Area and low to medium risk of material misstatement (RMM), a basic set of substantive procedures are included in the corresponding Work Program.

When the RMM is High, you get all three classes of procedures.

Work program tailored query documents

When you select *High* online collaboration in the **A100 Optimizer**, a query document will be included for each Plans and Procedures section of the engagement. These queries will populate based on the logic shown in above table and based on the responses you select in the Work Programs.

Before completing a fieldwork Work Program, you should review it and select **N/A** for any procedure that does not apply to the engagement. This will remove any non-applicable query procedures from the query document.

Customize checklists

You can customize checklists in a number of different ways. For example, you may wish to add a procedure to a document.

To add a procedure to a document:

1. Select **Edit** (✎) and then select **More information** (⋮) beside the desired procedure.

1.101 Property, plant and equipment

Procedures Analysis Risk Document Guidance

2. Select **Add Procedure**. A new procedure appears.

To learn more, see [Add a procedure](#)

Visibility settings provide built-in automation so that only the relevant documents or content are available in your engagement file. You can see the conditions under which a procedure will appear by selecting its **Visibility** icon (👁).

| This will show when any conditions are met | | |
|--|-------------------|------------------|
| Condition | Expected Response | Current Response |
| B600 Specific areas ^ | | |
| Property, plant and equipment | Yes | Yes |
| Visibility | | |
| Use Default Settings | Show | Hide |

See [Add visibility conditions in checklists](#) for more information.

Complete the plans and procedures worksheets

At the top of each worksheet you will see an analysis section, for example:

1.101 Property, plant and equipment

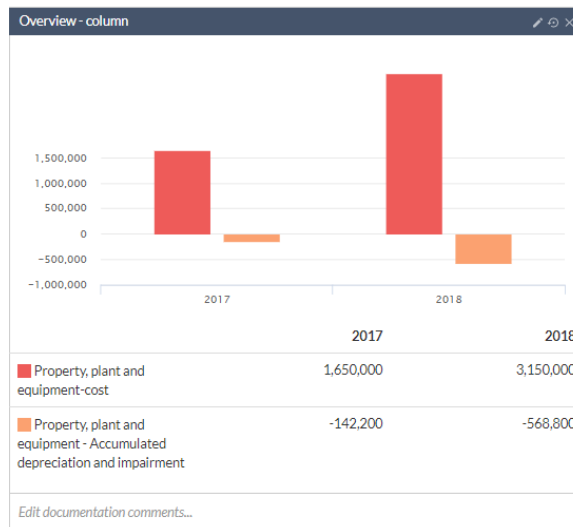
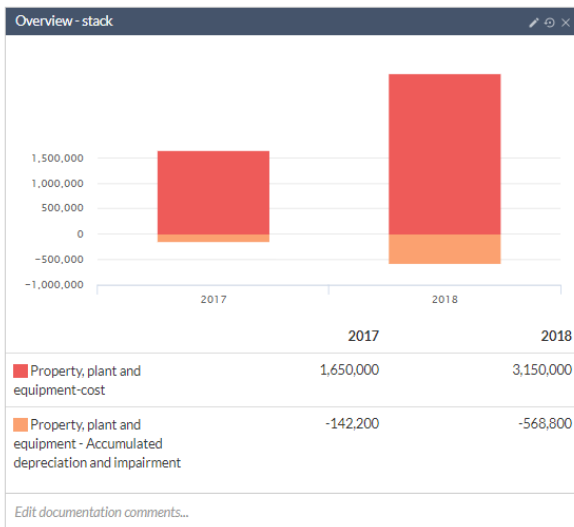


Procedures **Analysis** Risk Document Guidance

Prelim Accounts Overview - stack Overview - column PPE Ratios - absolute PPE Ratios - percentage

| Name | Prelim | Adj's | Final | Prior | |
|---|--------------|-------|--------------|--------------|---|
| 1.100.910 Property, plant and equipment - Accumulated depreciation and impairment | -568,800.00 | | -568,800.00 | -142,200.00 | + |
| 1.100.910.2309000 Depreciation and value adjustments | -568,800.00 | 0.00 | -568,800.00 | -142,200.00 | + |
| 1.100.100 Property, plant and equipment-cost | 3,150,000.00 | | 3,150,000.00 | 1,650,000.00 | + |
| 1.100.100.2303000 Machines and production facilities | 3,150,000.00 | 0.00 | 3,150,000.00 | 1,650,000.00 | + |

Edit documentation comments...



The Analysis section pulls information from the trial balance and displays it in graphs or tables. It presents data visually and it only includes trial balance information for relevant accounts and groups to help you identify potential client inquiries.

Complete the **Plans and procedures** work programs by selecting the appropriate response. You can also use the Add note text field at each procedure to enter any additional information.

Plans and procedures worksheets includes assertions. Assertions are implicit or explicit claims and representations regarding the appropriateness of various elements.

Take **1.101 Property, plant and equipment**, for example:

1.101 Property, plant and equipment

Procedures Analysis Document Guidance

^ ✔

1. Significant estimates ^ DE

Are there any significant estimates required for this work program? Yes

A. SUBSTANTIVE PROCEDURES - BASIC ^ 0 / 5

2. Analytical procedures ^

Develop and document expectations for the period-end property, plant and equipment levels based on information obtained from understanding the entity. Identify significant changes or trends in the:

- Property, plant and equipment compared to the previous period (overall).
- Composition (cost, additions, disposals, retirements, etc.) of property, plant and equipment compared to the previous period. Depreciation/amortization expense compared to the previous period.
- Additions during the period compared to the approved capital budget (if available).
- Reasonableness of current period additions, disposals, retirements and depreciation/amortization policies in light of the entity's operations and business plans.

Document findings.

Assertions: C, E, AV, P

Completion: Completed with exceptions

Text Box: [Empty]

Item 2, **Analytical procedures** includes the following assertions:

- **C**—Completeness
- **E**—Existence
- **AV**—Accuracy and Valuation
- **P**—Presentation

As you complete this form, sign off each procedure based on the assertions that display. Select **Complete, no exceptions, Completed with exceptions** or **N/A**.

You can use the text box to enter any additional information.

As with other documents, you can use visibility settings (👁) so that only the desired content shows.

See [Add visibility conditions in checklists](#) for more information.

To change the assertions for a specific procedure:

1. Select **Edit** (✎) and then the assertions beside the procedure.

The **Procedure addresses the following assertions** popup displays.

1.101 Property, plant and equipment



Procedures Analysis Document Guidance

... [Empty box] [Green checkmark]

... 1. Significant estimates [Blue arrow icon] [Yes button] [Eye icon] [DE icon]
Are there any significant estimates required for this work program?
+ Procedure

... A. SUBSTANTIVE PROCEDURES - BASIC [Q icon] 0 / 5

... 2. Analytical procedures [C, E, AV, P icons] [Completed with exceptions button] [Empty box]
Develop and document expectations for the period-end property, plant and equipment levels based on information obtained from understanding the entity. Identify significant changes or trends in the:

- Property, plant and equipment compared to the previous period (overall).
- Composition (cost, additions, disposals, retirements, etc.) of property, plant and equipment compared to the previous period. Depreciation/amortization expense compared to the previous period.
- Additions during the period compared to the approved capital budget (if available).
- Reasonableness of current period additions, disposals, retirements and depreciation/amortization policies in light of the entity's operations and business plans.

Document findings.

Procedure addresses the following assertions

- Completeness
- Existence
- Accuracy and Valuation
- Presentation

2. Use the check boxes to select the assertions to apply to the procedure.

See [Add assertions in procedures](#) for more information.

While completing the procedures, you can use issues (|▶) to add review notes, to-do's, considerations, and so on. See [Document issues in the engagement file](#) for more information.

Review tools

Review tools apply visual markup to the document, making potential issues with content stand out on the page so you can complete your review more quickly.

To view the Review Tools:

- Select **Toggle review tools** (X).

Any checklist responses marked as *Completed with exceptions* are flagged as non-optimal responses in the **Review Tools**.

CaseWare Europe 2018 Documents Data Adjustments Issues Queries **Property, plant and equipment**

Review Tools Risks

1.101 Property, plant and equipment

Procedures Analysis Risk Document Guidance

A. SUBSTANTIVE PROCEDURES - BASIC

2. Analytical procedures

Develop and document expectations for the period-end property, plant and equipment levels based on information obtained from understanding the entity. Identify significant changes or trends in the:

- Property, plant and equipment compared to the previous period (overall).
- Composition (cost, additions, disposals, retirements, etc.) of property, plant and equipment compared to the previous period. Depreciation/amortization expense compared to the previous period.
- Additions during the period compared to the approved capital budget (if available).
- Reasonableness of current period additions, disposals, retirements and depreciation/amortization policies in light of the entity's operations and business plans.

Document findings.

Completed with exceptions

Engagement changes

- Added 96
- Modified
- Overridden visibility
- Optimized out 64

Responses

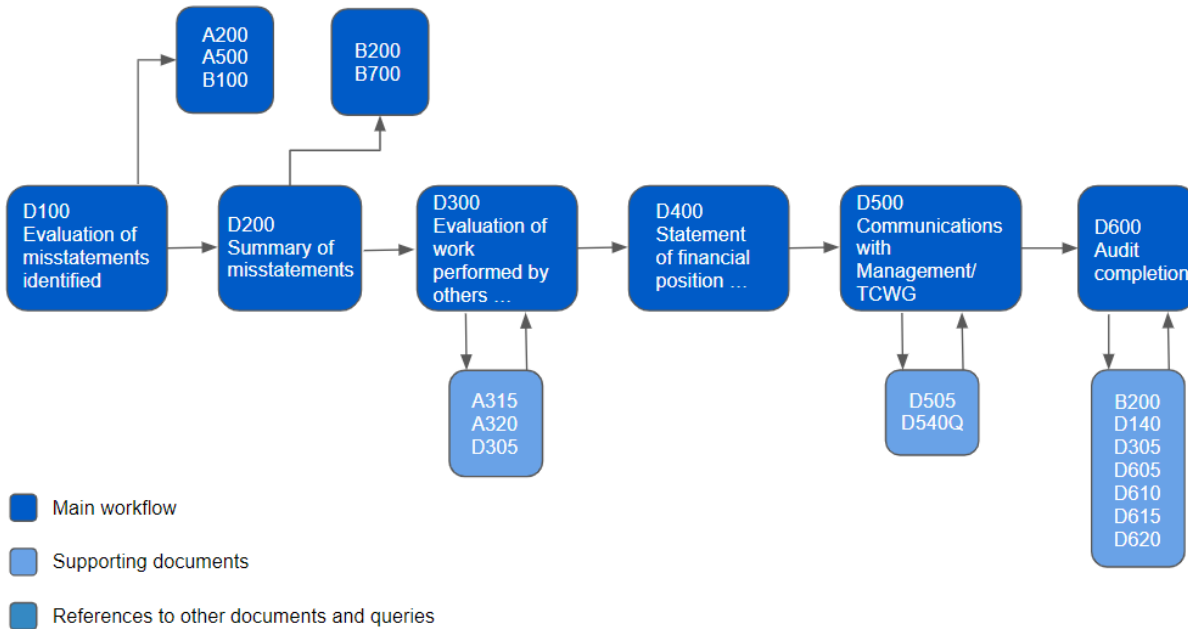
- Non optimal answers 15
- Modified after sign-off

Incomplete

- Not signed off 22

See [Work with Review Tools](#) for more information.

Complete the engagement



In the completion phase of your engagement, you should complete the following:

- Communicate with management/ those charged with governance (misstatements, findings, material weaknesses and significant deficiencies and written representations).
- The **Partner and manager summary** document.
- Complete the audit file ensuring significant judgments and conclusions have been finalised and subsequent events reviewed.
- Form an opinion on the financial statements.

Provide the summary of misstatements

Complete **D100 Evaluation of misstatements identified** to document misstatements identified during the audit and to evaluate the effect of identified misstatements (including those in qualitative financial statement disclosures) on the audit, and the effect of uncorrected misstatements, if any, on the financial statements.

Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, select the **Hide** button in the Conclusion area to hide the desired documentation decisions. As with other documents your responses in this checklist determine other documents that you need to complete. For example, if you select *Procedure* for the **Preferred documentation** question in the **Changes to materiality for any revisions required** section, you are prompted to update **A500 Materiality**.

When you complete **D200 Summary of Misstatements**, remember to ask those charged with governance to correct any misstatements not already corrected by management.

For more information about posting adjustments, see [Posting adjustments to the trial balance](#).

Prepare the statement of financial position and statement of profit or loss

The **D400 Statement of Financial Position and Statement of Profit or Loss** consists of the balance sheet and the income statement.

See the Financial Statement Preparation section of the [Engagement Index](#) for more information.

Customize the statement of financial position and statement of profit or loss

As with all documents, you can also customize the financial statements document.

You can also customize the financial statements [content](#) or [layout](#) if needed.

Wrap up the engagement

Complete **D600 Audit completion** which is designed to assist you in ensuring that all components of the audit engagement have been finalised. Review all audit work and ensure that the risk assessment and audit evidence obtained is sufficient to reduce the audit risk to an acceptable low level. Ensure that adequate documentation has been made of significant audit findings and issues identified and how they were addressed.

Ensure all documentation is included in the engagement file to support the audit opinion expressed and the audit report is appropriately worded. Ensure all documentation is assembled on a timely basis after the date of the auditor's report. After the audit file has been assembled, no audit documentation is to be deleted prior to the end of the retention period. Based on the responses you provide in this document, you may also need to complete the following documents:

- **D605 Optimiser - Reporting checklist**
- **D610 Reporting checklist**
- **D615 Documentation checklist**
- **D625 Checklist - Audit completion (Core)**

Select your preferred method of documentation (**Narrative** or **Procedures**) for each section. When you have completed your work, select the **Hide** button in the Conclusion area to hide the desired documentation decisions. As with other forms, your responses in this checklist determine other documents that you need to complete. As you complete the procedures, links to other required documents become available. In the following example, we selected *Procedures* as the response to **Preferred documentation** under **Subsequent events**. Notice the link to **C135 Subsequent events (Core)**.

Audit Completion ^

0 / 5

Analytical review ^

1. Preferred documentation

Procedures

2. Documented in:

- D615 Documentation checklist
- D625 Checklist - Audit completion (Core)
- B100 Analytical review



Subsequent events ^

3. Preferred documentation

Procedures

4. Documented in C135 Subsequent events (Core)

Engagement quality control review ^



5. Preferred documentation

Procedures

6. Documented in D305 Worksheet - Engagement quality control review checklist

Authoring queries

Staff members can create queries in the engagement and modify queries that they have created.

Firm authors can create queries in the firm template or modify queries that they have created.

Note that:

- Staff cannot delete queries that come with their Cloud App or modify the existing content in those queries. However, they can include additional content in them.
- Firm authors cannot delete queries that come with their Cloud App. However, they can [suppress them](#) in the firm template so they do not show in the engagement.
- Firm authors cannot modify content in queries that come with their Cloud App but they can include additional content in them.

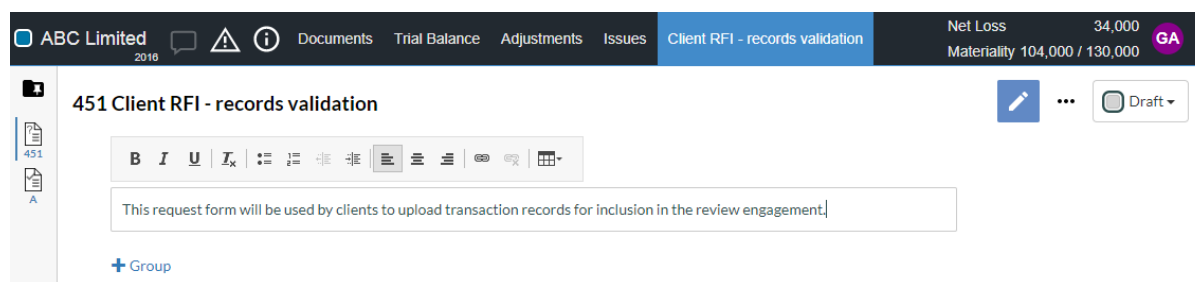
Whether you're a staff member of a firm author, you add a blank query using the **Add** (⊕) icon on the **Documents** page or create a query from the templates available in your Cloud App.

Add guidance to a query

Each client request document has a Guidance section at the top. You can use these guidance sections to include some help for your client contact, giving them instructions on how to fill out the client request, or providing context for the questions that you are asking.

To add guidance to a document:

At the top of the document, select the text field. Enter the guidance content for the document, and select the space outside the query once you are finished.



The guidance text is added to your document.

Add groups to a client request

In client request and checklist documents, all of the document content is contained in one or more **groups**.

To add a group to your document, select **+ Group**.

The group will be named **New Group** by default. You can change the name by selecting it and entering new text.

Add questions to your client request

Once your document has a group, you can add one or more queries. A query is a question for the client or a task to be completed as part of the engagement work. Each query has two parts:

- **Description** - the question or request for the client.
- **Response** - the field for the client to enter information or provide a file.



Select **+ query**.







A blank query is added to your document. This query description is **New query**, and the default response is **Upload Files**.

Modify questions in the client request

Now that you have a new question, you can add a summary and description.


- **Add a summary** - Select the summary field above the description field to enter a name or a short description for the query.
- **Change the response type** - Select the **more actions** icon (***) , then choose **Settings** to open the **query Settings** dialog. You can select a different response type in the settings dialog:
 - **Manual** - the client will enter information into a text box.
 - **Picklist** - the client will choose one answer from a list of choices.
 - **Multi-Picklist** - the client will choose one or more answers from a list of choices.
 - **Upload Files** - the client will attach a file to the engagement.
Note: The maximum upload size is 500 MB per file. For a secure file exchange, the system prevents upload of suspicious files, such as: .com, .bat, .exe, .cmd, .sh, .dll, .so, .o, .deb, .msi, .rpm, .ko, .sys, .php, .py, .vbs, .js, .app.
 - **Date** - the client will select a date from a popup calendar.
 - **Entity Information** - display information about the client entity.
 - **Contact Information** - display information about a client contact.
- **Add a description** - Select the description field to change the query description. Once you select the field, the formatting toolbar displays. You can use the toolbar to make the following updates:

| Toolbar icon | Description |
|---|---|
|  | Bold, italicize or underline selected text. |
|  | Add a bullet or number list |

| | |
|---|---|
|  | Indent selected text or paragraph. |
|  | Align selected text or paragraph. |
|  | Add a table |
|  | Add or remove a link. |
|  | Add data links. |
|  | Remove all formatting for a selected text or a paragraph and revert to the default. |

Add or remove a link in text sections

You can add links to a URL, an email or a phone number.

Select **Add link** () and enter the following information in the Link Info tab.


- Display Text - the selected text is the default Display text for the link. If you haven't selected text, enter the Display Text in this field.
- Link Type - select a type from the drop-down list. Based on your selection, the dialog displays different sets of fields that you need to specify:

| Link type | Fields |
|----------------------------|---|
| URL | Protocol - select the link protocol (http, https, ftp, news or other) URL - enter the URL |
| Link to anchor in the text | <i>This feature is currently not functional</i> |
| Email | E-mail address - enter the email address Message Subject - enter a subject for the email message Message Body - enter the email message body |
| Phone | Phone number - enter the phone number |

In the **Target tab**, select where you want the link target to open. The default is in a new browser window.

You can also enter more information in the **Advanced** tab. Note that if you add a link to a file download, you can select the **Force Download** check box in this tab so the file download starts once the user selects the link.


Add data links in text sections

Data links () allow you to have already existing information in the engagement or in Cloud automatically retrieved and inserted in text sections.

The following data links are available:

| | |
|--|---|
| Engagement properties (from Cloud) | Engagement properties as defined in Cloud, such as: <ul style="list-style-type: none">• Operating name• Legal name• Year end date• Year start date• Current Year• Website• Prior Year• Entity address |
| Trial balance (from the engagement) | Items in the trial balance such as, account name, grouping name, or values from the current or prior year. |
| Firm properties (from Cloud) | Firm name Firm address |
| Responses (from the engagement) | Responses to procedures from checklists. Once you select a checklist document from the list, select the response you want to retrieve and insert in the text section. |
| Materiality (from the engagement) | Defined values in the Materiality document. |
| Dynamic text | Dynamic text is conditional text. It's a field where different text displays based on a condition or a set of conditions. |
| Forms Value | Insert the value of a specific form field. Once you select a form and a field, the value of the selected field is inserted in the text field. Note: This option is only available in the Data Link dialog if custom forms are available in your product, such as Tax forms. |

To add dynamic text:

1. Go to where you want to add a formula in the text.
2. Select **Add Data Link** () from the toolbar.
3. At the **Dynamic Text** tab, select the **Add Condition** drop-down list.

Different setup details display in the **Data Link** dialog based on the condition you choose:

| Condition type | Condition setup |
|---------------------|--|
| Response | <p>Document - select the source document for the response</p> <p>Procedure - select the procedure for which the response is provided</p> <p>Condition - select the value of the response</p> <p>Output - select the text to be displayed when the condition is met</p> |
| Trial balance | <p>Financial Group - select the trial balance account or account group</p> <p>Condition - select how the name of the Income Statement displays based on the value of Net Income in the trial balance</p> <ul style="list-style-type: none"> • Consistent → name displays as "Statement of Income" • Contrary → name displays as "Statement of Loss" • Inconsistent → name displays as "Statement of Income (Loss)" <p>Output - select the text to be displayed when the condition is met</p> |
| Consolidation | <p>Condition - select the consolidation situation (Consolidated, Non-consolidated)</p> <p>Output - select the text to be displayed when the condition is met</p> |
| Reporting period | <p>Condition - select the value of the reporting period (Monthly, Quarterly, Semi-Annual, Annual)</p> <p>Output - select the text to be displayed when the condition is met</p> |
| Organization type | <p>Condition - select a country</p> <p>Output - select the text to be displayed when the condition is met</p> |
| Group of conditions | <p>Select this option if you want to add a group of conditions, where the text output is based on how the conditions in the group are collectively evaluated</p> <p>Group Condition - select one of the following values:</p> <p><i>When all conditions below are met</i> -> all conditions must be true for the Group Condition to be met</p> <p><i>When any condition below is met</i> -> any condition must be true for the Group Condition to be met</p> <p>Output - select the text to be displayed when the Group Condition is met</p> |

| | |
|------------|---|
| Form Value | <p>Condition - select a form and a field in the selected form</p> <p>Output - select the text to be displayed when the condition is met</p> <p>Note: This condition is only functional if custom forms are available in your product, such as Tax forms.</p> |
|------------|---|

You can add more than one condition type to trigger additional text outputs. To add another condition, select **Add Condition**.

You can also optionally specify an alternate output for the text if no conditions are met.

1. Once you're done, select **Save**.

If a condition (or conditions) is met, the corresponding output text you specified for that condition displays.

If no condition is met, the alternate text output (the one you specified for when none of the conditions are met) displays. Otherwise, *#ValueEmpty#* displays.

Once you have finished changing the content in your client request, select the **Edit** icon at the top of the document to save your changes.

Link a query question to a checklist procedure

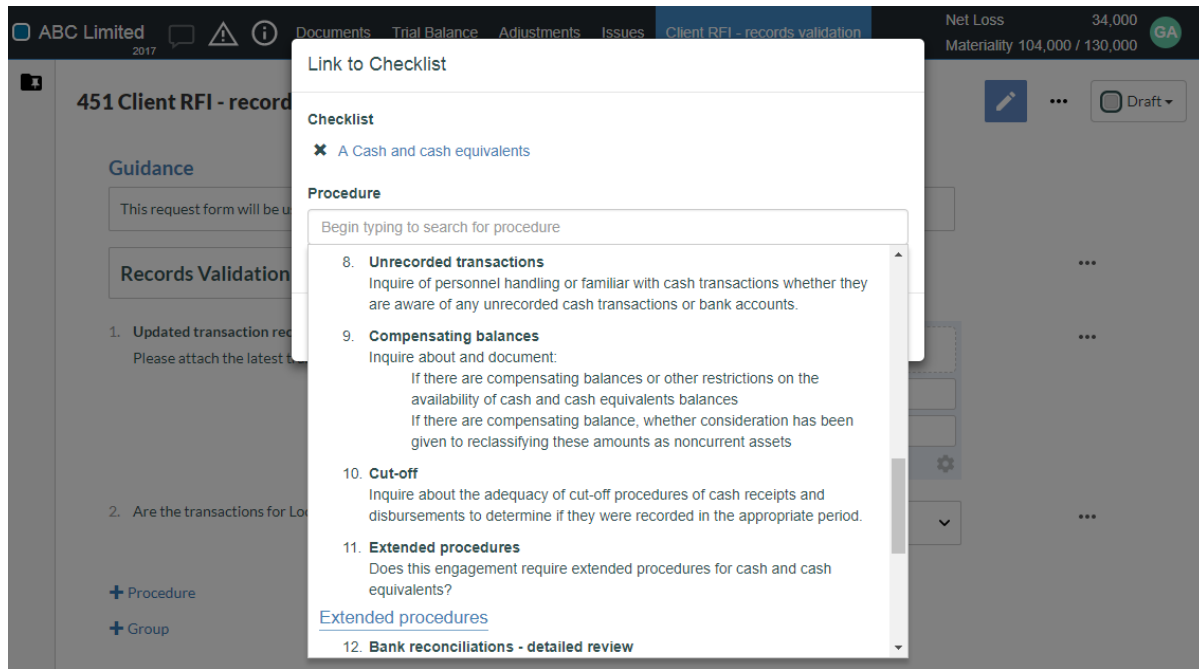
You can link a query question to a related procedure in a checklist to complete the checklist document.

For example, if there is a procedure in a checklist related to your client's business that you won't have an optimal answer to and it's better you request that information from the client, you can link the question to the related procedure in the checklist document. Once you collect the required information from the client, you can add the response in the checklist. To learn more, see [View client responses related to checklist procedures](#).

Note: If the linked query question is hidden in the query document, its responses do not display in the checklist document.

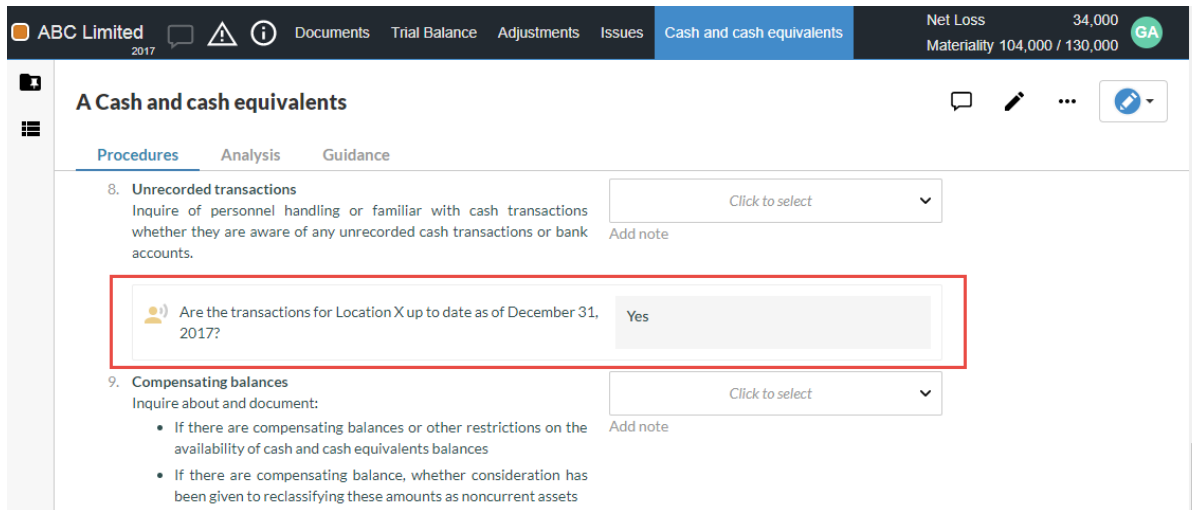
To link a query to a checklist:

1. Select **More Actions (***)**, then choose **Link to Checklist**.
2. In the Link to Checklist dialog, select a checklist document in the engagement file, then select the corresponding procedure from that checklist.



3. Select **Save**.

You can see the client response in the relevant checklist after staff have accepted it. If the client uploads a file as part of the response, the file displays as a link so you can access it directly from the checklist.



Change engagement glossary terms and dynamic text


Note: You can only change an existing glossary term or a dynamic text output if this option is enabled in your product.

An engagement glossary contains terms. Terms are words and phrases that can be reused throughout the product. When a term is changed, it is changed everywhere the author defined.

Dynamic text fields change if certain conditions are met. For example, if the client responds 'Yes' to a procedure in a checklist, then 'Agreed' shows in the dynamic text field.

Your documents may contain terms from the glossary or dynamic text fields. Depending on your product, you may be able to override glossary terms and dynamic text outputs.

To change an engagement glossary term or a dynamic text output:

1. Select the document's text area where you want to change.
Areas highlighted in gray are either glossary terms or dynamic text fields.
2. Select the glossary term or dynamic text to open the **Data Link** dialog.
If you select a glossary term, you can select information () to see the number of places that term is used.
3. Change the **Output** as desired and select **Save**.

When the **Output condition** is met, the text changes in all the places it's used in the engagement. If a different condition is met after the change, the **Output** changes to match the configured output text for that condition.

Add Author IDs

Working Papers (WP) users can automatically pull files uploaded in query documents and save them in designated folder locations in the WP file.

To support this integration, you need to add internal identifiers in your query document - known as Author IDs.



Note: You can only add an author ID if you are customizing the firm template. To access the firm template, you must have the Settings Admin role or similar. See [Manage the firm template](#) for more information.

Here is a brief description of the workflow:

1. Set an Author ID value for one or more responses.
2. Working Papers authors must use the same ID when setting up a location in WP to receive files from a query document.
3. Once a file is uploaded and accepted in the query document, WP users can click the Receive button to automatically pull the file to its designated location in the Document Manager.

Note: You must collaborate with WP authors to decide where to add the Author IDs. You must also share the Author IDs with WP authors so they can perform the necessary setup in the WP template.

To add an Author ID:

1. Select **Edit** ().
2. Go to the query you want to add an Author ID to one or more of its responses.
3. Select **More actions** () | **Settings**.

4. Enter an Author ID for one or more responses.

Query Question Settings

Allow input notes in queries
 Allow multiple rows

| Author ID | XBRL Identifier | Response Placeholder | Response Type | Options |
|--|--|---|---|-------------------------------|
| <input type="text" value="Author ID"/> | <input type="text" value="XBRL Identifier"/> | <input type="text" value="Placeholder text"/> | <input type="text" value="Upload Files"/> | <input type="text" value=""/> |

Show responses beneath query

Tip: You can also generate an author ID automatically by selecting the **Add (+)** icon that displays in the **Author ID** field once you select it.

5. Share the Author IDs with the Working Papers (WP) authors so they can perform the necessary setup in the WP template. For more information, see [Working with Queries](#).

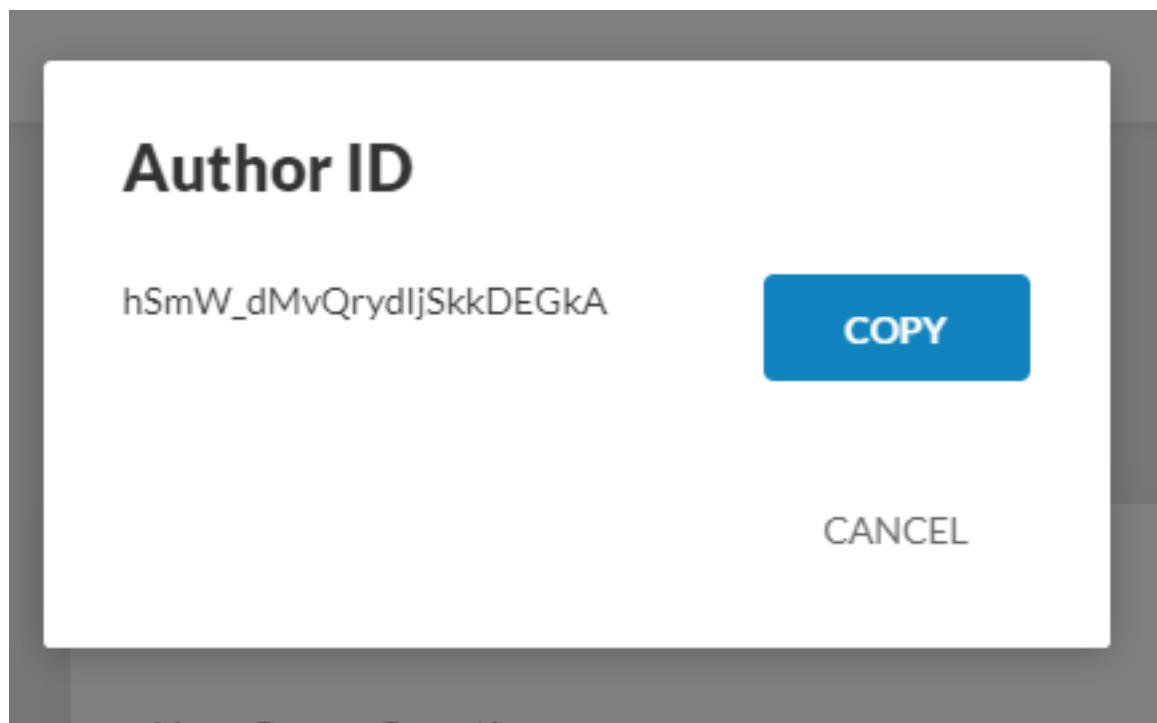
Copy Author IDs

You can copy the author IDs of predefined query questions. Predefined query questions are questions that have been authored in the [product template](#). Working Papers (WP) authors can use the author ID to set up a location in WP to receive files from a query document.

Note: You can only copy an author ID if you are customizing the firm template. To access the firm template, you must have the **Settings Admin** role or similar. See [Manage the firm template](#) for more information.

To copy an Author ID:

1. Go to the query question.
2. Select **More actions (⋮) | Show Author ID**.
3. Select **COPY**.



4. Share the Author IDs with the Working Papers (WP) authors so they can perform the necessary setup in the WP template. For more information, see [Working with Queries](#).

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