

"Righting" Our Audit Ships



MAA Winter Meeting
Kansas City, MO
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Dating – Opinion - SEFA

- Paragraph .505 ... "in relation to financial statements taken as a whole."
- Present Practice
- SAS No. 103 AU section 339.26
- Recommendation

SAS No. 112 Interpretation

- Applying SAS 112 Definitions to Single Audits
- OMB Guidance
- AICPA Audit and Accounting Guide, *Government Auditing Standards and Circular A-133 Audits*

National Quality Project

- Progress Report
- Common Observations

Contact Information

- Technical Assistance
- 816-374-6714 x 108


