

CPA REVIEW SCHOOL OF THE PHILIPPINES

Manila

AUDITING THEORY

AUDIT PLANNING

Related PSAs: PSA 300, 310, 320, 520 and 570

Appointment of the Independent Auditor

Early appointment of the independent auditor has many advantages to both the auditor and his client. Early appointment enables the auditor to plan his work so that it may be done expeditiously and to determine the extent to which it can be done before the balance sheet date.

Although early appointment is preferable, an independent auditor may accept an engagement near or after the close of the fiscal year. In such instances, before accepting the engagement, he should ascertain whether circumstances are likely to permit an adequate audit and expression of an unqualified opinion and, if they will not, he should discuss with the client the possible necessity for a qualified opinion or disclaimer of opinion.

PSA 300 - Planning

The first standard of fieldwork (performance standards) states that:

"The work is to be adequately planned and assistants, if any, are to be properly supervised."

The auditor should plan the audit work so that the audit will be performed in an effective manner.

"Planning" means developing a general strategy and a detailed approach for the expected nature, timing and extent of the audit. The auditor plans to perform the audit in an efficient and timely manner.

Importance of Adequate Planning

Adequate planning of the audit work helps to ensure that:

- 1) Appropriate attention is devoted to important areas of the audit;
- 2) Potential problems are identified; and
- 3) The work is completed expeditiously.

Planning also assists in proper:

- 1) Assignment of work to assistants; and
- 2) Coordination of work done by other auditors and experts.

Extent of Planning

The extent of planning will vary according to the following:

- 1) Size of the entity;
- 2) Complexity of the audit; and
- 3) Auditor's experience with the entity and knowledge of the business.

The Overall Audit Plan

The auditor **should** develop and document an overall audit plan describing the expected scope and conduct of the audit.

While the record of the overall audit plan will need to be sufficiently detailed to guide the development of the audit program, its precise form and content will vary depending on the following:

- 1) Size of the entity;
- 2) Complexity of the audit; and
- 3) Specific methodology and technology used by the auditor.

Matters to be considered by the auditor in developing the overall audit plan include:

Knowledge of the Business

- General economic factors and industry conditions affecting the entity's business.
- Important characteristics of the entity, its business, its financial performance and its reporting requirements including changes since the date of the prior audit.

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