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This acrose is knowned.

The client's CEO and CFO must certify the appropriateness of the financial statements and disclosures.

Wew Subunit 1.5 Outline Of

A second partner review and approval is required of audit reports.

This answer is correct.

The Sarbanes Oxley Act of 2002 requires a second partner to review and approve audit reports.

The auditor must assess the effectiveness of internal control and issue a report on its effectiveness.

This answer is incorrect.

Management, not the auditor, must assess the effectiveness of internal control and issue a report on its effectiveness.

Wer Subunit 1.5 Outline (5)

The lead auditor and the reviewing partner on an engagement must be rotated off the audit every 7 years.

This proper is incorrect.

The lead auditor and the reviewing partner on an engagement must be rotated off the audit every 5 years.

Wew Subunit 1.5 Outline Of



Cpa Aud Sample Questions

Chao Zhang



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