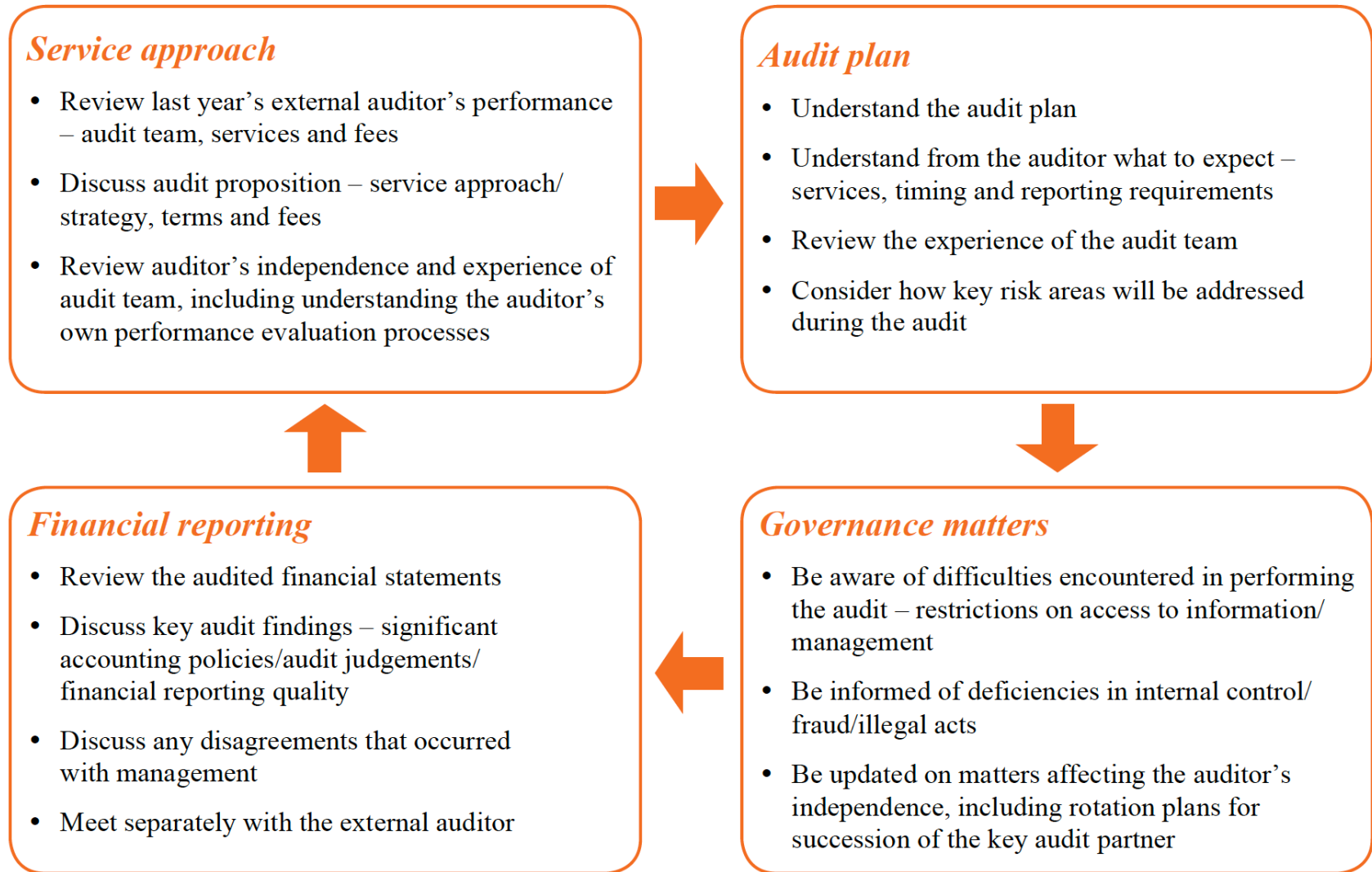


Working with External Audit



Working with External Audit

Questions you should ask about the Finding

Key questions	Who to ask	Response to look for
<p>Discuss The auditor's judgements about the quality, not just acceptability, of the company's financial accounting principles. The auditor's insight into those areas of greatest importance in coming to a view as to the truth and fairness of the financial report as a whole.</p>	<p>External Audit Partner</p>	<p>A clear this could include issues such as the transparency of the credit union's financial disclosures and degree of aggressiveness or conservatism of its accounting policies and underlying estimates, areas of greatest judgement and most sensitive accounting policies and underlying estimates</p>
<p>Discuss disagreements with management about matters that individually or in aggregate could be significant to the financial statements or the auditors' report.</p>	<p>External Audit Partner</p>	<p>These communications include consideration of whether the matter has been resolved and the significance of the matter.</p>

