

Global Audit Learning

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A121 — Introduction to Testing Controls

This document provides details on the continuing learning opportunities available to participants for this learning unit. To obtain an electronic version of this document, go to the Audit Learning Center in Deloitte Resources (<https://www.deloitteresources.com/pgContent.aspx?sid=22952&cid=157053>.)

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Montgomery's Auditing: Continuing Professional Education Version, Twelfth Edition (6067)



by Vincent M. O'Reilly et al.

John Wiley & Sons © 1999 (694 pages)

ISBN:0471346055

Providing a condensed, yet complete overview of auditing for the professional as well as the senior level student, this text is the definitive handbook on auditing.

- Chapter 10: Understanding Activity-Level Controls (see section on Overview and Control Activities).
- Chapter 11: Assessing Control Risk and Developing the Audit Strategy (see section on Performing Tests of Controls).

Activity — Populating SAS Documents

This activity has been designed to walk you through the basic steps that are necessary in order to populate a Smart Audit Support (SAS) document. For the purpose of this example, a SAS document in the 4300 section of the audit file, Control Assurance Testing Worksheet, will be used. Similar procedures can be applied to populate other SAS documents in the audit file.

If you have accessed this electronically, you can click on the heading above to access the activity.