

16 CPE Hours

SECTION 1

- I. Introduction
- II. Implications of the Current Economic Environment for Auditors
- III. Accounting Issues Related to the Post-COVID-19 Economic Climate
- IV. Auditing Engagement Issues Post-COVID-19
- V. Going Concern and COVID-19
- VI. Client and Employee Fraud
- VII. Specific Accounting Risks for Auditors to Consider in 2022-2023 Audits
- VIII. Attempting to Limit Auditor's Liability
- IX. Impact of Going-Concern Report Modifications
- X. Retaliation Against Auditors Who Issue Adverse Opinions
- XI. Restatements
- XII. Key Focus Areas for the Auditor in Volatile Times
- XIII. Lessons from Litigation

SECTION 2

- XIV. Efficient Engagements Reduce Time, Make More Money Without Increasing Risk
- XV. Practice Issues Relating to Auditing
- XVI. Communicating Internal Control Related Matters Identified Audit AU-C 265
- XVII. Watch Out for the DOL and Audits of Employee Benefit Plans
- XVIII. Why Do Individuals Cheat and Commit Fraud?
- XIX. Signing at the Beginning of a Document Decreasing Dishonest Self Reports
- XX. Auditing Standards Board (ASB) Agenda
- XXI. PCAOB and SEC Approve Naming Engagement Partners in Audit Engagements
- XXII. Summary of Recent Auditing Standards
- XXIII. Recent Attestation Standards