

# Audit Reporting: Drawing the right conclusion

## Continuing Professional Development

### Instructor:

Margarita Kouloubri

The aim of the seminar is to present and explain to participants practical illustrations of examples of audit opinions on the following areas: 1) Unmodified opinion but emphasis of matter: a) Going concern, b) Financial statements audited by another auditor 2) Qualified opinion: a) Disagreement of accounting policy (method or disclosure) b) Inability to obtain sufficient and appropriate audit evidence c) Inadequate disclosure: going concern 3) Disclaimer of opinion: inability to obtain sufficient audit evidence 4) Adverse opinion: a) Disagreement on accounting policy and Going concern. It will provide all necessary knowledge and tips in identifying the appropriate opinion to be issued in each case.

### Who should attend the seminar?

The seminar is addressed to accountants and auditors.

16 May 2024  
9:00-12:15 (3 CPD Units)

**Mode of Delivery:** Live  
Online  
Fee: €150  
Click [here](#) to register

## SEMINAR PROGRAMME

### Audit Reporting: Drawing the right conclusion

Time	Duration	Description
	1:30	<b>Section 1: The Completion Stage of the Audit- What you need to be aware of before issuing the audit opinion</b> <ul style="list-style-type: none"><li>• The final review and the completion of the IFRS and Audit Checklist.</li><li>• Identifying and summarizing all misstatements, preparing the management representations</li><li>• Questions and Answers</li></ul>
	1:30	<b>Section 2: Modifications to the Audit Report</b> <ul style="list-style-type: none"><li>• When and how to modify the audit opinion.</li><li>• Different types of audit opinion, illustrations.</li><li>• Questions and Answers</li></ul>
<b>Total Net Duration</b>	<b>3:00</b>	<b>END OF SEMINAR</b>

#### Certification:

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.

#### In-house Seminars:

Globaltraining has been cooperating with many companies in Cyprus and abroad for covering their in-house training needs. Some of these companies are large multinational companies with presence in Cyprus and abroad. The clients we serve include a wide range of industries, including banking, accounting and audit, investment services firms, telecommunication, construction and retail. Tailor-made seminars are offered upon