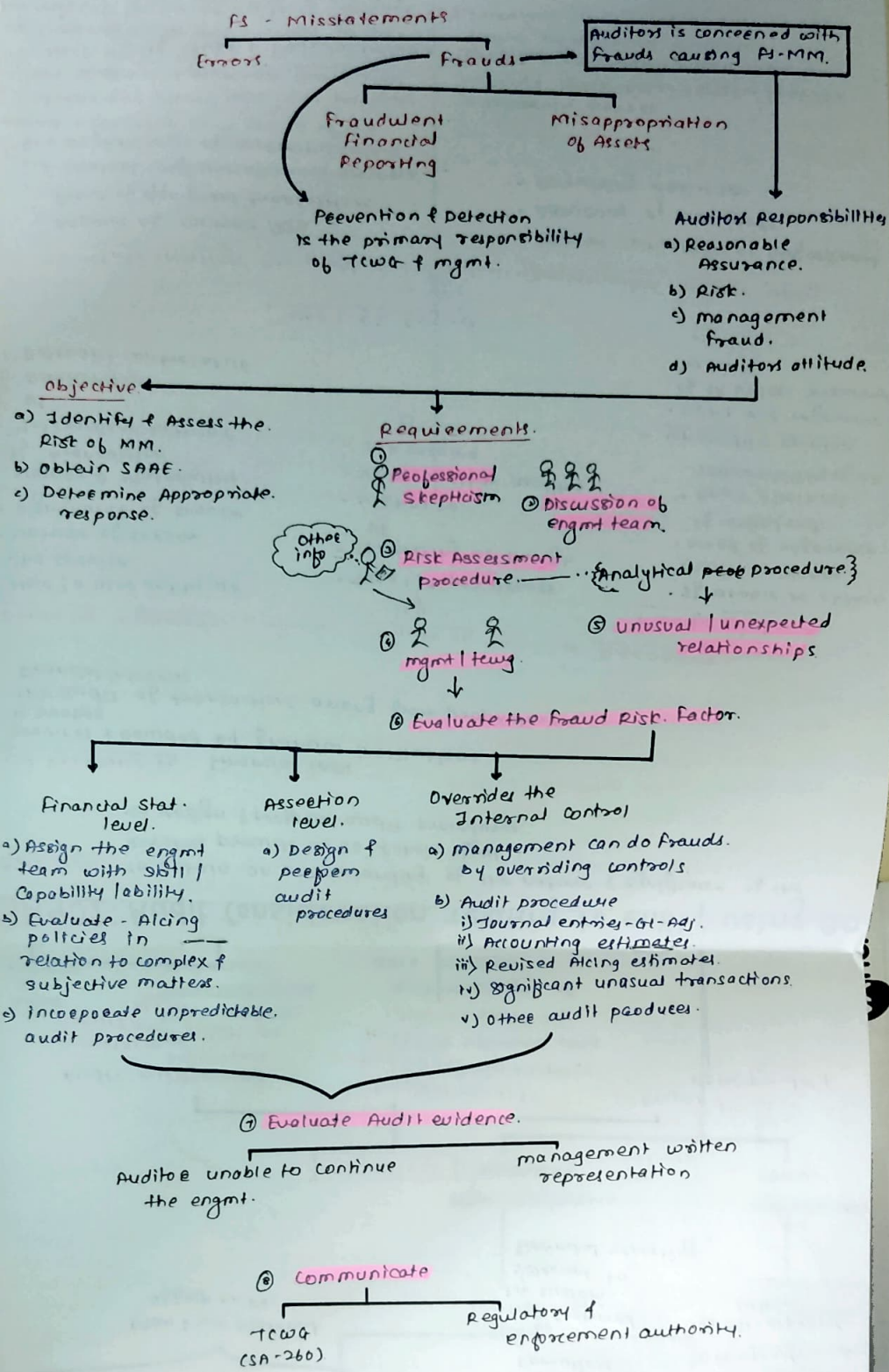


# SA240: The auditor's Responsibility Relating to Fraud in Audit of Financial Statements.



## Documentation

- significant decisions
- Identified & assessed risk of MM
- Overall response to the addressed risk.
- Audit procedures conclusion
- Communication to mgmt & twg.