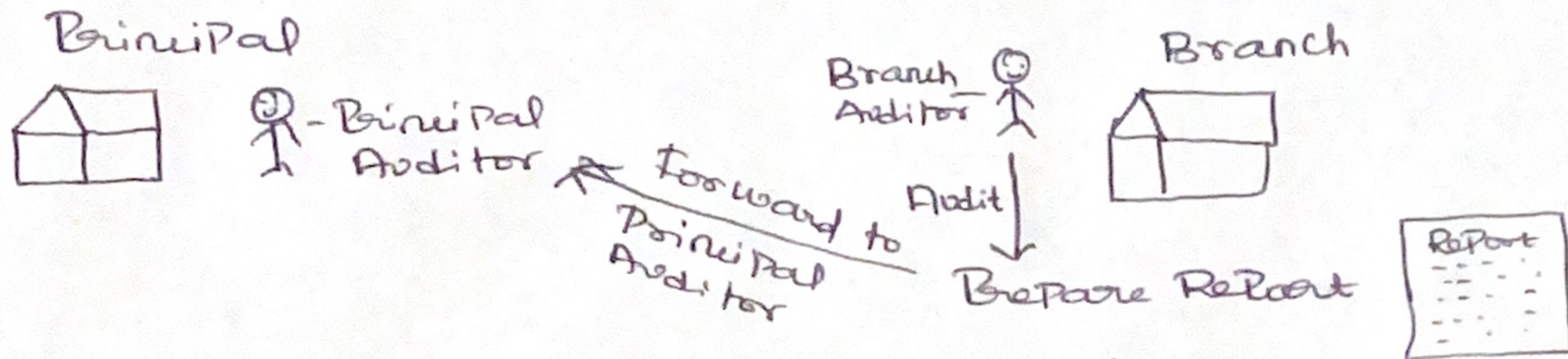
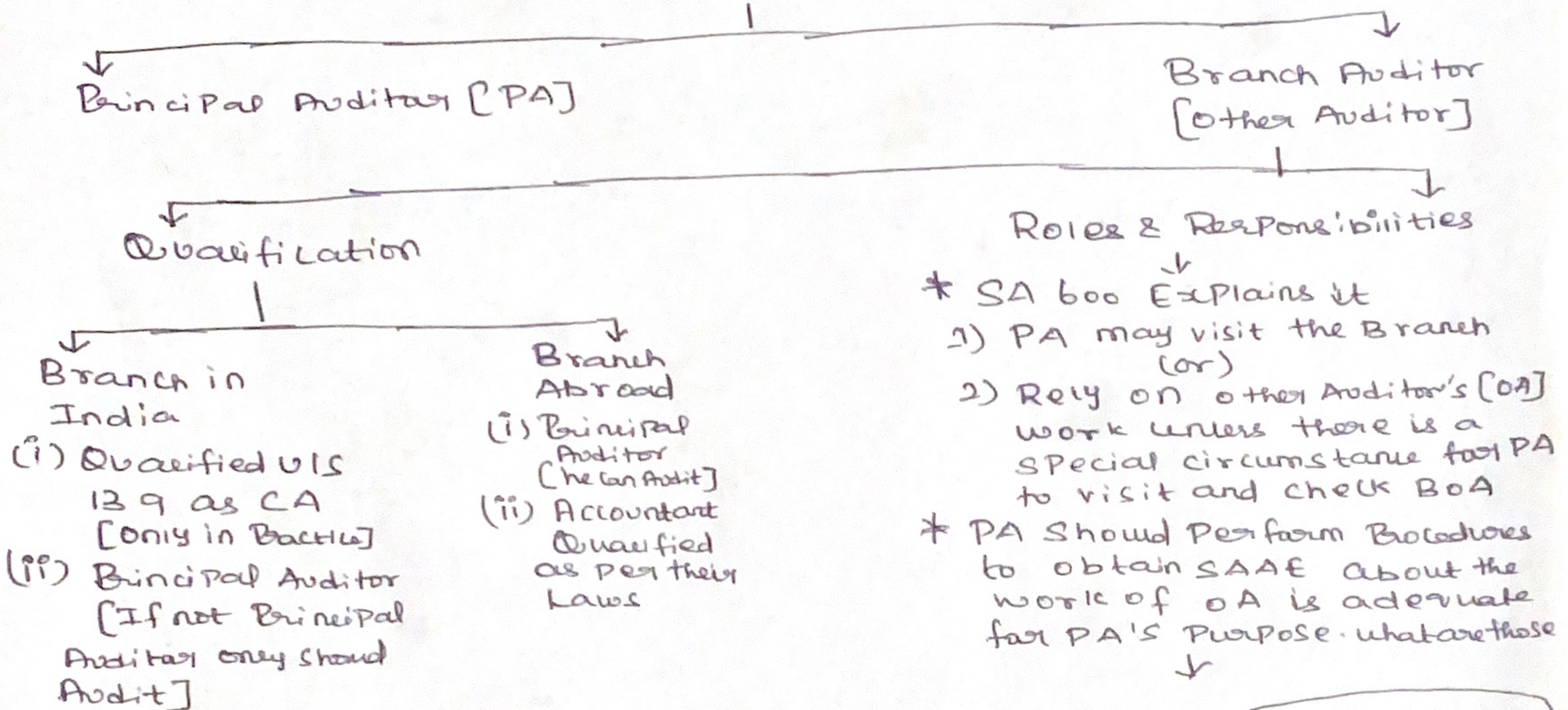


## Branch Audit



Refer SA 600: Using the work of Another Auditor

## Branch Audit



- (a) Advise <sup>other</sup> the Auditor, the use of his work
- (b) Make arrangements for co-ordination @ Planning stage
- (c) Inform other Auditor regarding Special Considerations
- (d) Time table for completion of audit Inter component transactions
- (e) Advise other Auditor about Requirements & obtain ReRepresentation  
Accounting, Auditing, Reporting Written - SA 580  
ReRepresentation

Mnemonics  
PA → [CA<sup>2</sup>ST] → OA

### NOTE

- PA should discuss with OA about
- (a) Procedures applied (or)
  - (b) Review written summary of OA's Procedure's & findings
  - (c) If required, visit the OA
- Results of Procedure

Extent of PA's Knowledge about OA's Professional competence

The Procedures of PA will depend on Nature, Timing and

Review OA's work in Previous Engagements

OA's competence ↑, PA's Procedure ↓

OA's competence ↓, PA's Procedure ↑