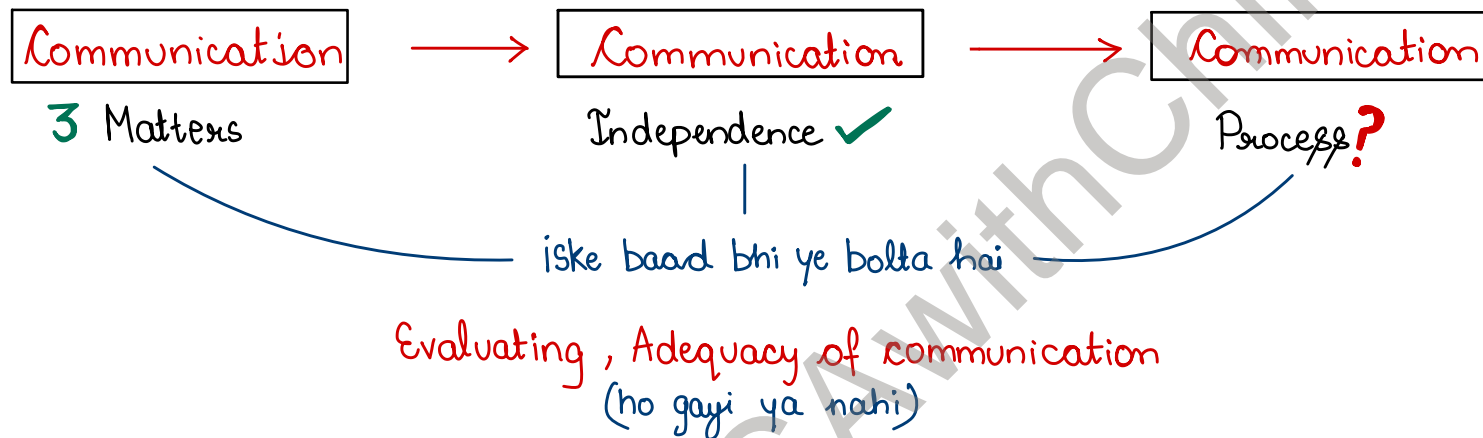


SA 260 - Communication with TCWG

3 cheezon ke baare me baat karata hai



Made with ❤️
by CA Chinag Gang

Matters to be communicated

Audit Accept karne se pehle

Responsibilities in Relation to F.S

- Forum & Express an opinion on F.S
- Does not relieve Mgt. or TCWG of their responsibilities

Audit Accept karne ke baad

Planned scope & Timing of Audit

- Overview of Planned scope & Timing
- Significant Risks identify

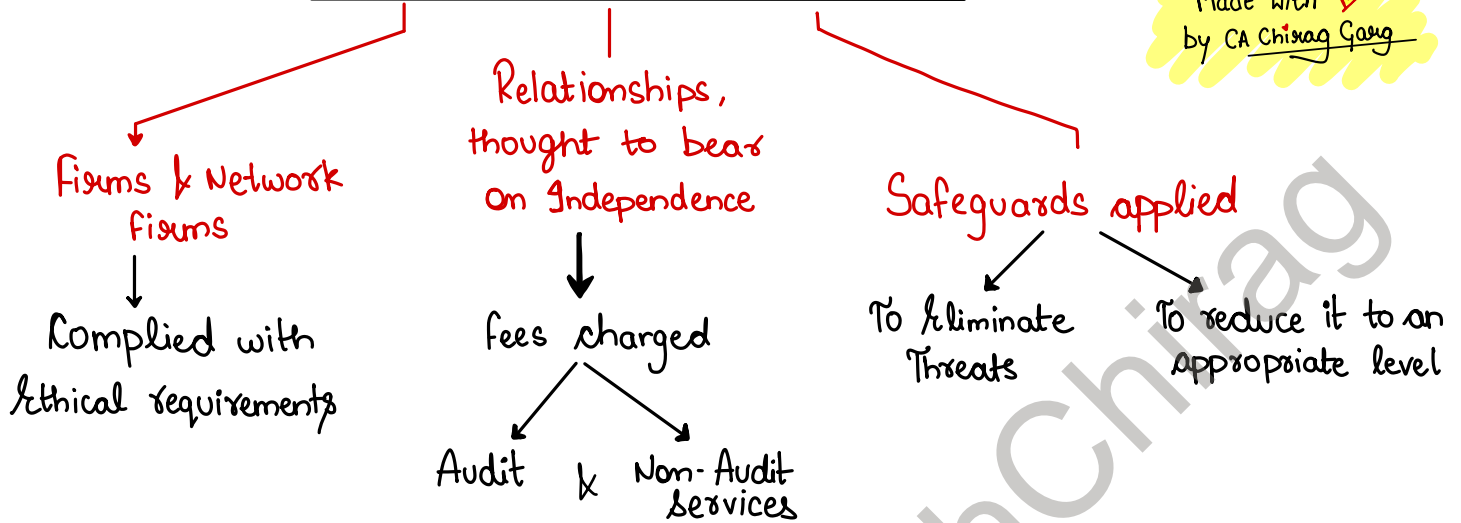
Audit perform karne ke baad

Significant findings

- Significant
 - Matters
 - Difficulties
 - Quantitative Aspects (why not appropriate)
 - Other significant matters relevant to oversight

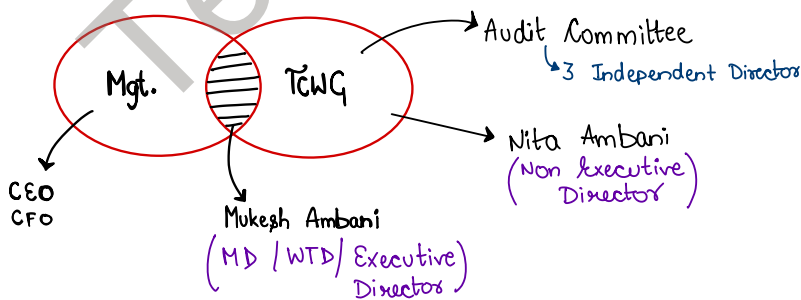
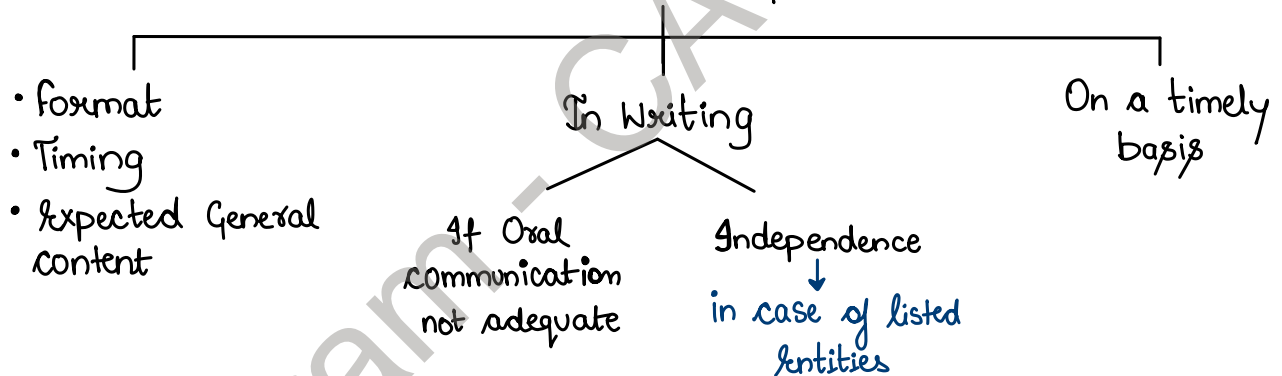
SA 260 - Communication with TCWG

Communication of Independence



Communication Process

Communicate TCWG



Adequacy

Two way communication adequate?

