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assessment process and the collection of audit evidence? The risk assessment process happens at the very beginning of the engagement and is to determine the level of risk present in the company. The risk assessment phase is when the auditor assess the client's situation, conducts an independence threat analysis and decides whether to accept the client or not.

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Short Audit Case by Robert L. Grinaker, William J. Morris, Ben Barr, February 1985, Irwin Professional Publishing edition, Paperback in English

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Valley Publishing Company Solution

Valley Publishing Company maintains two checking accounts. The account in Central State Bank is the general account used for ordinary cash receipts and disbursements. The account in Albany National Bank is to and from the general account, inactive, except for occasional transfers.

Solution Audit Case The Valley Publishing Company | Chegg.com

A simulated audit of the Valley Publishing Company, a small town newspaper. The case includes the typical audit procedures used for account balance testing, including a variety of analytical procedures, and the preparation of financial statements with footnotes from the audit work papers.

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