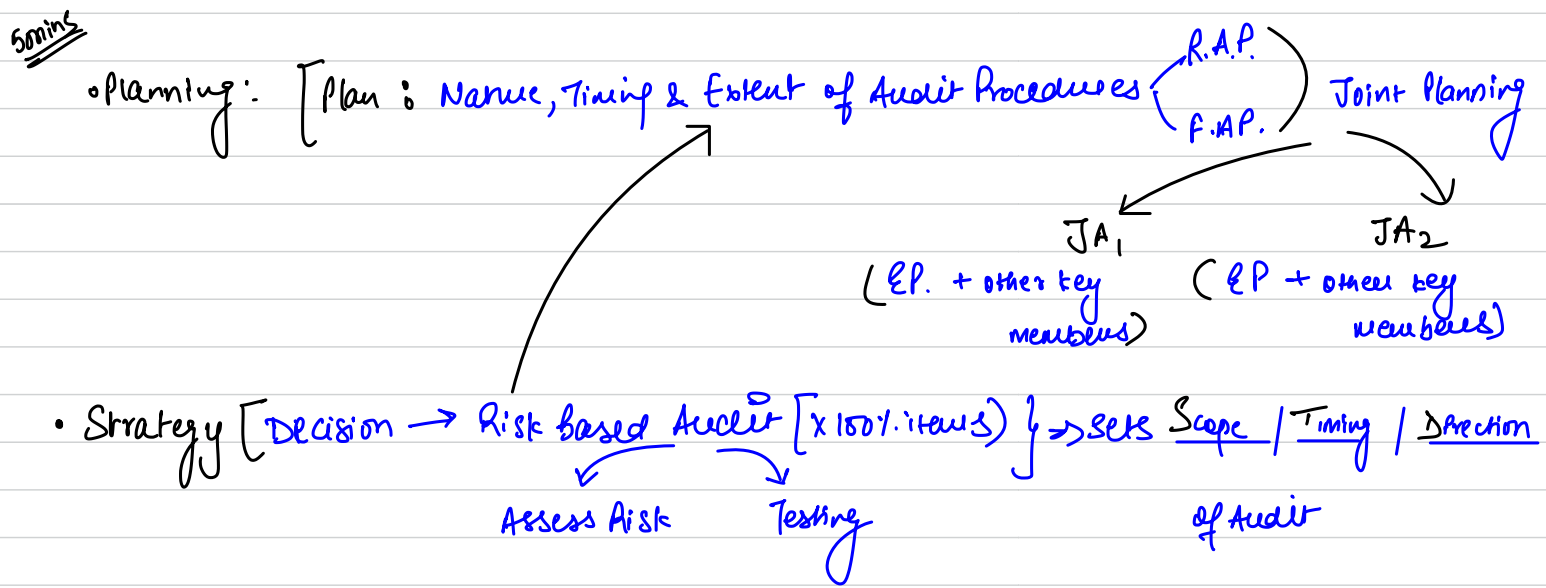
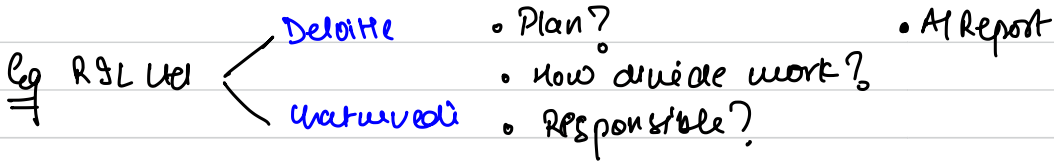


SA 299: Joint Audit of FS.

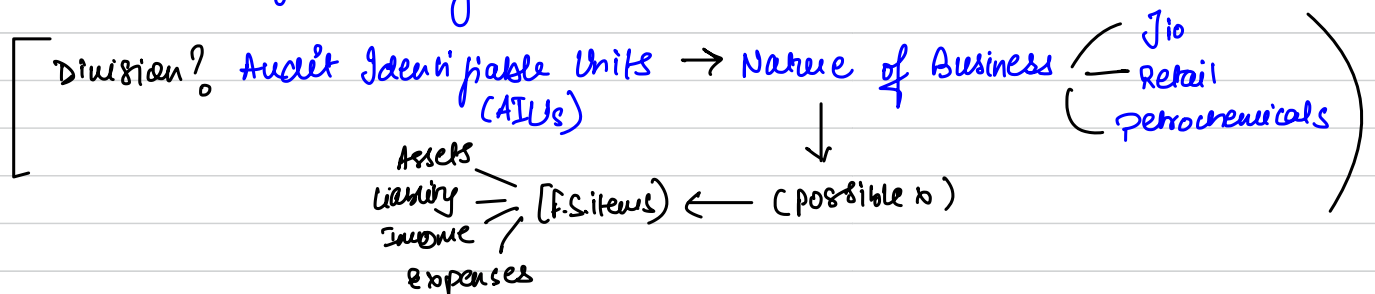
F.S. Audit by 2 or more auditors.

cos. Act Allow? As per Sec 13A(3), members of Co. may resolve to get audit done by more than 1 auditor.

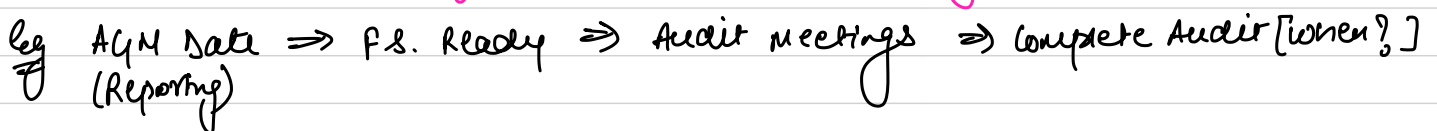


(Factors) In developing plan, joint auditors shall:

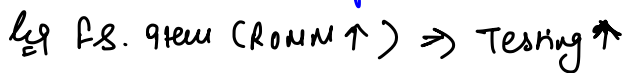
① [Scope] Identify division of areas & common audit areas that define scope for each joint auditor.



② (Timing) Know reporting objectives to plan timing of audit & communications.



③ (Direction) Communicate factors that'll direct E.T's efforts.



④ Consider results of PEA ^(start) [Preliminary Engg. Activities] * & knowledge gained on other engg.

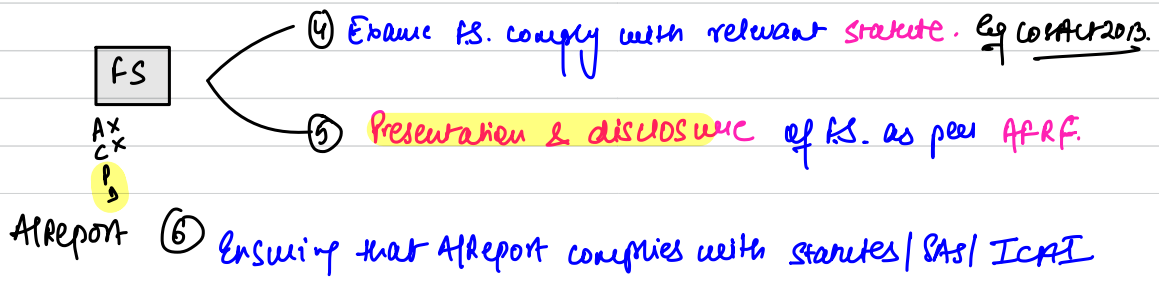
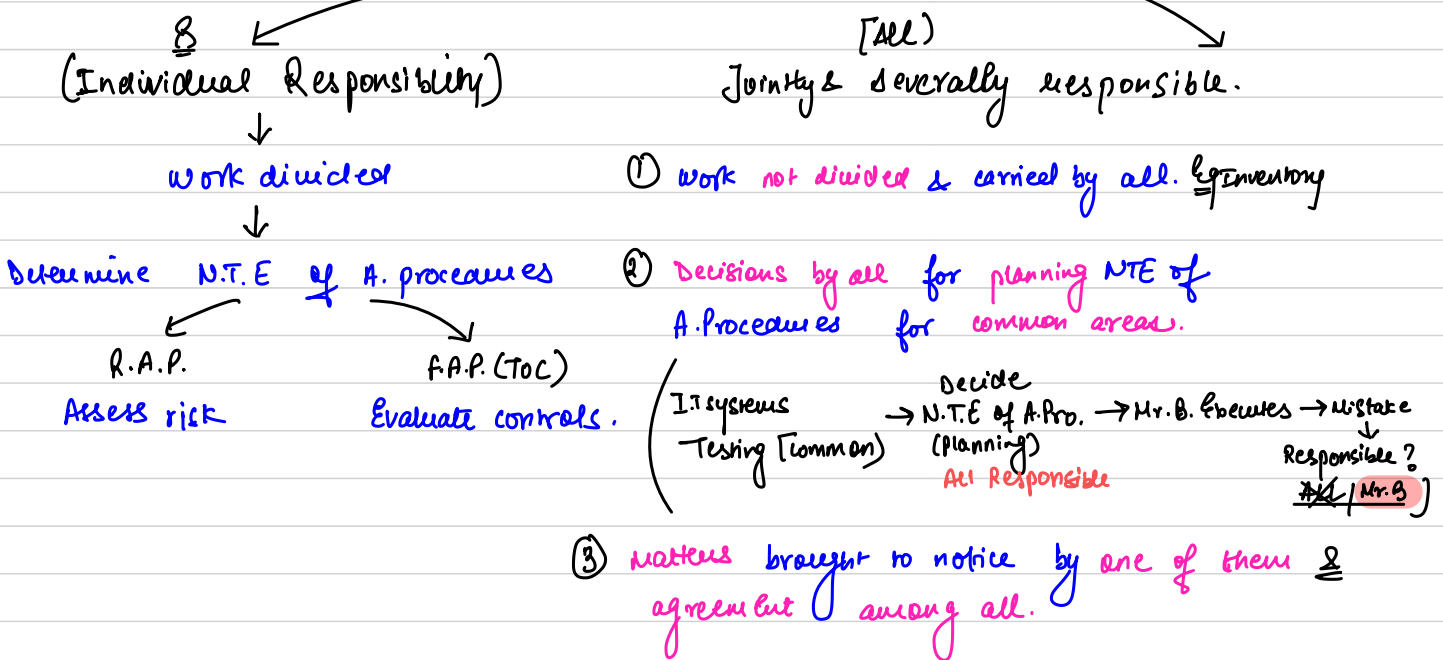
* SA210 & SA220 [Accepting/continuing view + Ethical requirements]
 SEC1

⑤ Ascertain NTE of Resources to perform engg.

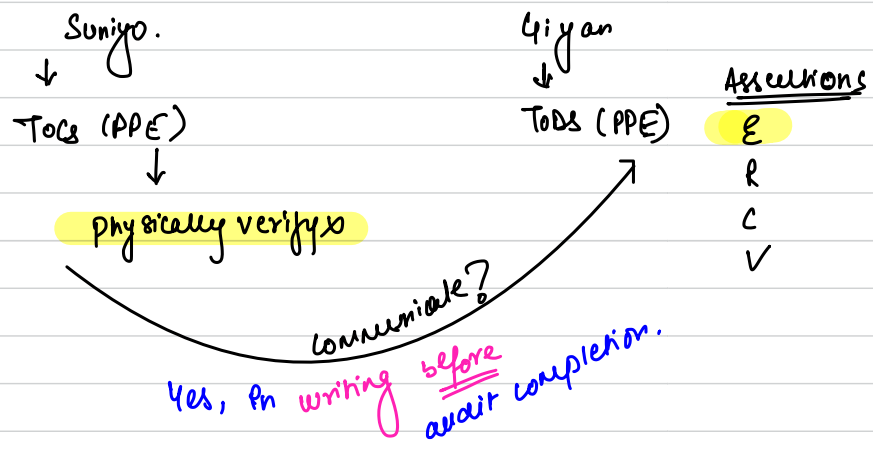
eg ROMM → Experienced B + Timing (Begin | Middle | Deadline).
 → More time / personnel



Responsibility of Joint Auditors



Coordination



Conclusion & Reporting

o JAs. → issue common AReport

