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7-4 Management and the auditor make similar decisions deciding which locations or business units to include for testing. Thus, the choice of which locations to include in the assessment of internal control is based on the presence of entity-level controls and the financial reporting risk at each individual location or business unit.

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7-17 Tests of controls are efficient auditing procedures when the reduction in the substantive procedures that results from a lower assessed level of control risk exceeds the amount of work involved in performing the tests of controls. 7-18 Documentation

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is usually in the form of flowcharts, questionnaires, or written narratives of the system.

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7-1 10/2016 CHAPTER 7. FHA-APPROVED LENDERS AUDIT GUIDANCE . 7-1 Program Objective. The U.S. Department of Housing and Urban Development (HUD) insures loans and mortgages made by private and governmental, financial, and mortgage lending institutions to finance the purchase, refinance, or construction of -family single homes and multifamily projects.

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### **Which of the following would a fraudster perceive as a ...**

Auditing Chapter 7 Homework 7-1 What is internal control?

Internal control is a process or a means to an end. This process is affected by individuals, not just policies, procedures and forms. It provided the concept of Reasonable Assurance because no internal control is absolute.

### **Auditing Homework - Chapter 7-9 - Auditing Chapter 7 ...**

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