1. List at least two audit procedures which are intentionally delayed until the end of the engagement.

2. If an auditor learns about information during the course of the audit which differs from the understanding they obtained during planning, what should the auditor do?

3. Briefly describe what a search for unrecorded liabilities is, and what it is designed to do.

4. There are many things that an auditor can do to identify material subsequent events. Please name at least four.

5. A public company is required to have a Board of Directors and the auditor is required to communicate certain matters to them, please list at least 5 of those required communications.