



USGAAS Update

Course objectives

This course is designed to cover all the more important recent developments in US Generally Accepted Auditing Standards (USGAAS). The course will typically concentrate on changes that are due to be applied for the first time to audits starting in the next three to six months, it will also consider the issues arising from changes introduced in the previous twelve months. This course is designed to be useful to those who work as accountants for US owned or controlled entities that are being audited subject to the requirements of USGAAS.

Typical content

- Changes introduced by the PCAOB that are now effective
- Changes to SEC regulations which will impact on audit work including other regulatory changes such as money laundering and data protection regulations
- Matters to consider arising from audit regulatory enquiries and investigations conducted by the PCAOB and other similar organisations

Typical practical work and case studies

- Practical case studies and examples that will be suitable to the important areas of change – such as enhanced responsibilities for the assessment of whether an entity is a going concern
- Review of typical audit questionnaires being sent by US based audit firms
- Review and analysis of points raised in PCAOB investigations

Duration and guideline fee

3 hour course – £850

Recommended maximum group size – 30