



The Institute of Certified Public Accountants of Cyprus (ICPAC)

AGENDA

“ISA-compliant Auditing of Consolidated Financial Statements & Identification and Risk Assessment for drawing up an audit plan.”

Time / Duration	Session
9:00 – 11:00	• The regulatory framework – The ISA and the relevant consolidation IFRSs • Understanding the Group Structure – Parent, Subsidiaries and Component Auditors • Risk Identification – The audit Risk Model
11:00 – 11:15	Break
11:15 - 13:00	• Risk Assessment and Materiality • Determining the Audit Plan – Strategy • Communications and Reporting • Common Deficiencies

Duration: 4 hours | Corresponding to **3.5 CPDs**

Instructor:

Costas Seraphim | Professional Qualifications Lead, Tutor & Consultant | PwC's Academy