

### Aim:

The aim of the seminar is to present and explain to participants the main principles of a review engagement which is also known as a limited assurance or negative engagement which is conducted after an accountant has completed an audit of a company's financial statements. It will provide all necessary knowledge and tips in identifying the appropriate opinion to be issued in each case. The ISRE 2400 (revised) provides guidance on performing a thorough but efficient review on audit and other engagements in order to ensure that the right conclusion is reached without the format of an official opinion to be expressed.

### Objective:

The objective of this seminar is to ensure that all provisions of ISRE 2400 on reviewing financial statements, emphasizing professional ethics, planning and evidence collection are reviewed. The seminar will also provide the participants with the fundamental differences between audit reviews and review engagements, in terms of the work to be performed and the level of assurance to be provided.

### Who should attend the seminar?

This seminar would be suitable for accountants and auditors employed in accountancy and audit firms who are involved in the preparation and review of audit and other engagements of various sizes and complexity.



## **A Guide on Audit and Other Review Engagements**

### Instructor:

#### **Margarita Kouloubri**

Margarita Kouloubri holds the Position of Director in Audit and Assurance Services in a private company. She has a BA (Hons) in Accounting and Finance from the University of Lancaster and MSc in Finance from the University of Strathclyde. She is a member of the Institute of Chartered Accountants in England & Wales (ICAEW). Margarita specializes in International Financial Reporting Standards and International Standards on Auditing. Margarita has gained extensive experience in the audit and Taxation of local and international groups of companies operating in various types of industries. She has many years of experience in a Big Four Firm. She is also an external tutor for the ICAEW and ACCA examinations specializing in Financial Reporting, Accounting, Audit and Financial Management relevant modules.

### Contact Us:

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**October 15<sup>th</sup>, 2024**

**9:00 – 12:15**

**3 CPDs**

**Live Online: €90**

**SEMINAR PROGRAMME**

<b>A Guide on Audit and Other Review Engagements</b>		
<b>Time</b>	<b>Duration</b>	<b>Description</b>
9:00 – 10:30	1:30	<p><b>Section 1: Assurance Review Engagements</b></p> <ul style="list-style-type: none"> <li>• What is an assurance review engagement? Why/when to implement it</li> <li>• The advantages of assurance review engagements</li> <li>• Conduct of an assurance review engagement in accordance with ISRE 2400, ethical requirements, engagement level quality control</li> <li>• Performing the engagement and obtain the required representations</li> </ul>
10:30 – 10:45	0:15	<b>Break</b>
10:45 – 12:15	1:30	<p><b>Section 2: Evaluating evidence obtained from the procedures performed</b></p> <ul style="list-style-type: none"> <li>• When and how to modify the audit opinion</li> <li>• Different types of audit opinion, illustrations</li> <li>• The assurance review report, use and disclosure</li> <li>• Questions and Answers</li> </ul>
<b>Total Net Duration</b>	<b>3:00</b>	<b>End of Seminar</b>

**Certification:**

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies