



Accurately perform financial statement audits of health care organizations in accordance with GAAS

Accounting & Audit

Federal Tax

State Tax

Financial & Estate Planning

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Integrated Productivity Tools

Knowledge-Based Audits of Health Care Entities – NEW!

The effective solution for helping your health care clients avoid costly risks

A new, comprehensive tool, Knowledge-Based Audits of Health Care Entities allows auditors to effectively perform financial statement audits of health care organizations in accordance with accounting standards generally accepted in the U.S. (GAAS).

Knowledge-Based Audits of Health Care Entities is an add-on to the Accounting Research Manager (ARM) standalone products Audit Public, Audit Private, Audit Only and Academic Audit Public.

Knowledge-Based Audits of Health Care Entities includes the streamlined, easy-to-audit methodology that gives you a complete audit picture and helps you accurately assess the risks of material misstatements.

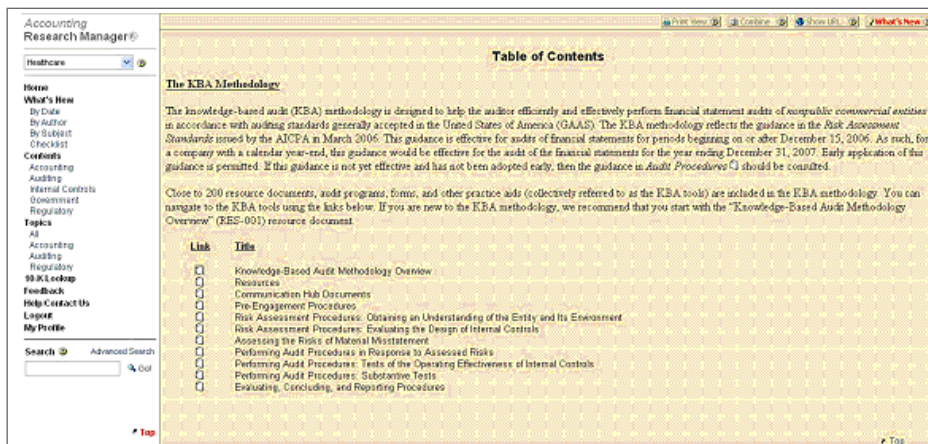
Developed by CCH in partnership with *AuditWatch*, the Knowledge Based Audit (KBA) methodology emphasizes understanding your clients and their environment, so you can accurately assess the risks of material misstatements.

HEALTH CARE FOCUSED

Health care organizations are very complex and require you to consider many issues when customizing the audit plan, forming risk assessments, and developing audit procedures to ensure effective audits in accordance with GAAS.

You must have an in-depth knowledge of the structural makeup of the health care organization — is it a hospital or nursing home? For-profit or nonprofit? A governmental or nongovernmental entity? A managed care organization? A physician practice? These characteristics pose the most audit risk because they have a significant impact on the accounting and auditing practices of the organization.

Knowledge-Based Audits of Health Care Entities gives you this valuable knowledge by using a set of integrated procedures, from pre-engagement all the way through evaluating and reporting. The results from each audit stage feed into a Communications Hub, which enables your team members to easily view summaries of significant matters, risks, and findings discovered in the audit. This design ensures that important information about the health care organization is not overlooked.



PRACTICE AIDS, DOCUMENTS AND OVERVIEW

To simplify your work and help you comply with the risk assessment standards, Knowledge-Based Audits of Health Care Entities includes a variety of practice aids, documents and an overview:

- **KBA documents** — contain steps and procedures required by GAAS
- **Audit Programs** — guide you through related auditing steps and procedures
- **Practice Aids** — help you complete auditing steps or processes outlined in other documents
- **Correspondence document templates** — for engagement letters and confirmation requests
- **Auditor's Reports document templates** — for a variety of sample auditor's opinions on audited financial statements

To learn more about Knowledge-Based Audits of Health Care Entities on ARM, please visit www.accountingresearchmanager.com



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