



AUDIT METHODOLOGY OVERVIEW

Audit Methodology Overview

Approach

A risk-based, ISA-aligned methodology delivered across four phases.

The four phases

- Phase 1: Engagement & Planning
- Phase 2: Fieldwork & Testing
- Phase 3: Review & Reporting
- Phase 4: Post-Audit Support

Quality and technology

Partner-level and independent technical review on every file, supported by CaseWare, Probe, and Draftworx.