



# THE AUDIT REPORT, A COMPREHENSIVE ANALYSIS

THURSDAY, 22 JANUARY 2015

REGISTRATION: 16:45 – 17:00

SEMINAR TIME: 17:00 – 20:15

VENUE

GRAND HOTEL EXCELSIOR - FLORIANA

SPEAKER

JOHN DEBATTISTA

**BOOK TODAY**

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# THE AUDIT REPORT, A COMPREHENSIVE ANALYSIS

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A material misstatement may lead to a qualified opinion but if pervasive may lead either to a disclaimer or adverse opinion. But what exactly is the notion of “pervasiveness” and what about situations where the scope of our work is limited to the extent that we cannot obtain reasonable assurance on the truth and fairness of the financial statements?

Also, how do unaudited prior year figures affect the Auditor’s Report and what if prior year financial statements included a modified opinion? And if last year’s issue has been resolved this year, how would this affect the current year Auditor’s Report? But my comparatives are still misstated. What shall I do?

And what if certain disclosures are omitted from the financial statements? Is a qualification sufficient?

By way of a number of practical scenarios this seminar will tackle a wide array of situations which warrant a modified opinion comprising, emphasis of matters, qualified opinions, disclaimers and adverse opinions. This seminar will also tackle the auditor’s responsibility of ensuring that the financial statements are in accordance with Companies Act, 1995 and any other relevant legislation.

## THE SPEAKER



John Debattista qualified as an accountant from The University of Malta in 2005, is a member of the Malta Institute of Accountants and is a Certified Public Accountant. John spent seven years working at Mazars Malta where he held the post of Audit Manager. John is now leading his own practice offering accounting and audit services. John is also an ACA and ACCA lecturer where he lectures the Advanced Financial Reporting Paper and the DipIFR

## CPE ACCREDITATION

Details as regards Malta Institute of Accountants (MIA) accreditation will follow shortly.

## SEMINAR FEE

The seminar fee is €37.00 inclusive of VAT (€31.36 + 18% VAT). The fee covers seminar participation, coffee break and access to event resources.

A fiscal receipt will be forwarded to all participants by e-mail.

## PARKING FACILITIES

Participants are advised to make use of the hotel underground car park. Parking space in the underground car park is available on a first come, first served basis.

## EVENT RESOURCES

Participants can download event resources from our website after the delivery of the event. Password to download event resources can be retrieved from fiscal receipts or online (my order) if payment was affected online making use of an online account.



## ADDITIONAL INFORMATION

For more information, kindly use the following communication mediums:

**T** 27 55 55 60 **M** 77 55 55 60 **E** [info@societyeducation.eu](mailto:info@societyeducation.eu)

## PROGRAMME

**THURSDAY, 22<sup>ND</sup> JANUARY 2015**

16:45	Registration
17:00	The Audit Report, A Comprehensive Analysis
18:30	Coffee Break
18:45	The Audit Report, A Comprehensive Analysis
20:05	Question Time
20:15	Close of Seminar

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## REGISTRATION FORM

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NAME: \_\_\_\_\_

COMPANY / ORGANISATION: \_\_\_\_\_

VAT REG. NO: \_\_\_\_\_ I.D. CARD NO: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TEL: \_\_\_\_\_ FAX: \_\_\_\_\_ MOBILE: \_\_\_\_\_

E-MAIL: \_\_\_\_\_ \*<sup>1</sup>

MIA MEMBERS NON WARRANT HOLDERS:  MIA MEMBERS WARRANT HOLDERS:

NON MIA MEMBERS WARRANT HOLDERS:  STUDENT:  OTHERS:

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**THURSDAY, 22 JANUARY 2015**

## **THE AUDIT REPORT, A COMPREHENSIVE ANALYSIS**

**17:00 – 20:15**

**GRAND HOTEL EXCELSIOR – FLORIANA**

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Enclosed find cheque payable to SOCIETY EDUCATIONAL SERVICES LTD for the amount of €37.00.

Closing date of application – 21<sup>st</sup> January 2015.

Duly filled in application forms with the respective payment are to be sent by post to:

SOCIETY EDUCATIONAL SERVICES LTD  
Lilac, Guzeppi Briffa Street,  
Kercem KCM 1202 Gozo

\*<sup>1</sup> Fiscal cash sales receipts will be forwarded by email on the same email address provided in the registration form.

Tick this box if you would not like to hear from us by email.

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