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AUDIT 1 Smackey Dog Foods, Inc. Audit ACCT 555 External Auditing October 16, 2016 Course Project Professor Khaled Abdel Ghany SMACKEY DOG FOODS, INC. AUDIT 2 Background and Issues Smackey Dog Foods, Inc. is a privately owned company that manufactures and sells natural dog food.

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As external financial audits generally require information from several RFCUNY central office departments, the Office of Internal Audit will direct the external audit process in the central office to ensure auditors are provided appropriate

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documentation and all questions are adequately answered.

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Consequently, auditors became responsible for auditing the business entity itself rather than simply relying upon management verification routines. Following this, auditing by

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inspection and observation became the norm. Even as automated accounting systems began to appear in the 1950s, manual auditing procedures continued to be used exclusively.

Evolution of Auditing: From the Traditional Approach to

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Page 1. Question. (TCO B) An auditor was unable to obtain sufficient appropriate audit evidence concerning certain transactions due to an inadequacy in the entity's accounting records. The auditor would choose between issuing a(an):

Question. (TCO K) An auditor should consider which of the following when evaluating the ability of a company to continue as a going concern?

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