

Diagram 1: Step 1 illustrations

Note:

- (1) Auditors introduce new services to clients when finishing the audit
- (2) Auditors complete the checklist and pass it to the team.
- (3) Input data extracted from audited financial statements
- (4) Analysis software generates two standard reports
- (5) Financial team analysis and write up a comprehensive report together with a presentation.
- (6) Clients give feedback

