

Reminder on fraud risk consideration (ISA240.2)  
(see comment in this cell)

**Inherent risks**

CYCLES	ASSERTIONS ABOUT CLASSES OF TRANSACTIONS AND EVENTS (Profit and Loss statement)					ASSERTIONS ABOUT ACCOUNT BALANCES (Balance sheet)				ASSERTIONS ABOUT PRESENTATION AND DISCLOSURE			
	OCCURRENCE	COMPLETENESS	ACCURACY	CUT-OFF	CLASSIFICATION	EXISTENCE	COMPLETENESS	RIGHTS & OBLIGATIONS	VALUATION & ALLOCATION	OCCURRENCE & RIGHTS & OBLIGATIONS	COMPLETENESS	ACCURACY & VALUATION	CLASSIFICATION & UNDERSTANDABILITY
CASH / FINANCING													
PURCHASES / TRADE CREDITORS													
SALES / TRADE DEBTORS	Risk in revenue recognition (the auditor shall provide specific documentation to reduce the risk level; see ISA 240 § 26 and 27)	Risk in revenue recognition (the auditor shall provide specific documentation to reduce the risk level; see ISA 240 § 26 and 27)	Risk in revenue recognition (the auditor shall provide specific documentation to reduce the risk level; see ISA 240 § 26 and 27)	Risk in revenue recognition (the auditor shall provide specific documentation to reduce the risk level; see ISA 240 § 26 and 27)	Risk in revenue recognition (the auditor shall provide specific documentation to reduce the risk level; see ISA 240 § 26 and 27)								
INVENTORIES													
FIXED ASSETS													
PAYROLL													
TAXATION													
SHAREHOLDERS' EQUITY & PROVISIONS													
OTHER RECEIVABLES & OTHER LIABILITIES													

Key :

Not filled
No risk or immaterial
LOW Risk
MODERATE Risk
HIGH Risk <span style="float: right;">Including SIGNIFICANT RISK</span>