**AUDITING THE DIFFICULT AREAS**

Tuesday 11November 2014  
13:30 to 17:00hrs  
Greenhill Hotel, Wigton CA7 8LS

**Auditing the difficult areas:**

This half day course will benefit those staff who are involved in audits and have to make decisions as to how to obtain sufficient audit evidence to prove particular assersions.

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common problem audit areas.

The course will cover:

* Intangible fixed assets
* Fixed asset impairments
* Stock and work in progress valuations
* Long term contracts
* Debt factoring
* Provisions
* Related party transactions
* Laws and regulations
* Going concern and subsequent events

**Sally Hutchings  BSc ACA**

Sally trained and qualified with Deloitte & Touche, before joining Mercia in 1992 as a member of the audit and accounts team.  Sally’s role includes presenting audit and personal development courses and providing technical support and peer review services.

Credit/Debit Card Booking Tel 01908 248159

Online Booking - £84.00 inc VAT, Retired/not employed £42.00 inc VAT

Postal Booking by cheque - £90.00 inc VAT, Retired/not employed £45.00 inc VAT

Places can be reserved online at [www.icaew.com/northern](http://www.icaew.com/northern) or by completing the form below - for further information contact Joanne Lucking on 0191 300 0532 [joanne.lucking@icaew.com](mailto:joanne.lucking@icaew.com)

The event will include refreshments.

**I / We would like to attend Auditing the difficult areas on Tuesday 11th November 14.**

If paying for multiple attendees please insert the lead name below with details of others - name, organisation & membership number - overleaf

Name: Organisation:

E-mail: Tel:

Address: Postcode:

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜ Tick this box if you require a VAT Receipt ⬜

**I wish to reserve ….... place(s) at the above seminar. \*I enclose my cheque for £…………… payable to “NSCA”**