CPA

Practice **Advisor**

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The product brief appeared with the July 2010 Review of Trial Balance and Engagement Management Systems.

Thomson Reuters maintains the PPC brand as the center for its knowledge tools, including the PPC SMART Audit Suite, a collection of the vendor's audit-focused Smart Practice Aids. The Aids are computer-based or online versions of audit engagement tools that PPC has offered for years in print format. Aids are available for virtually every type of entity audit, with the core program offering risk assessment functions and utilities for accessing and documenting internal control processes.

The PPC Guide to Audit Risk Assessment includes tools for providing detailed analysis of standards and requirements, communicating this information to clients with built-in presentations and scripts, and helping auditors understand principles and best practices for audits. The Disclosure module is the most recent addition to the Smart Audit Suite, helping audit practices streamline disclosure checklist processes and helping ensure compliance with all requirements.

Also available as part of the SMART Audit Suite is the Internal Control Practice Aids, which guides users through a top-down risk-based approach to most efficiently evaluate controls for financial reporting. The tools help obtain and document understandings, evaluate system designs, prepare internal control test plans, and assess control risk. It is fully integrated with the Risk Assessment Aid to optimize audit engagements.

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