

# CULTURE CONTROLS IN AUDIT FIRMS



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COULD THERE BE A RISK OF MATERIAL MISSTATEMENT?



LET ME THINK...

LET'S INTERNALIZE!

THAT ALSO MEANS WE PLAN SOME ACTIONS!



JUDGE + ACTION



WELL CALIBRATED PROFESSIONAL SKEPTICISM & AUDITOR PRIDE

PURPOSE  
VALUES

WHY, ISN'T AUDITOR PRIDE ENOUGH?

I WILL STILL BE PROUD!



ENDURING LATENT PRIDE [.....]

PRIMED PRIDE NOW!

HI, I'M FACILITATING CULTURE, ARE YOU WILLING TO PERCEIVE IT?

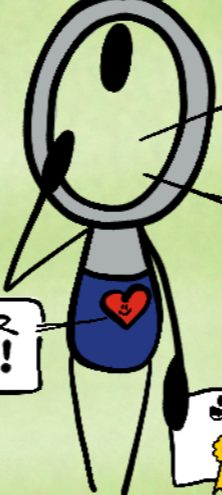


I'M NOT JUST TALKING...

I WALK THE TALK!

I HAVE YOUR BACK!

I CARE FOR SOCIETY!

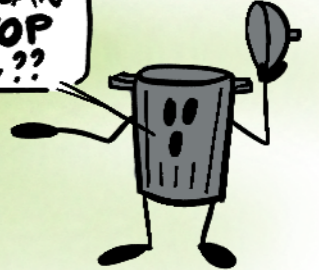


WOW, THAT'S DIFFICULT!

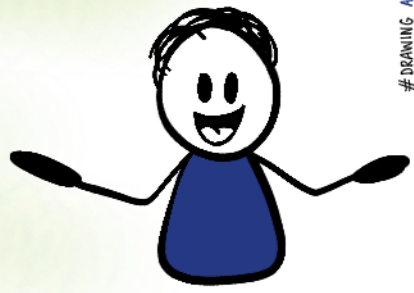
BUT BY SAYING THAT I'M A WELL CALIBRATED SKEPTIC, I AM!

I'M COMPETENT!

WHAT CAN WE STOP DOING??



OK, I WILL PACK MY BAGS...



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FOUNDATION FOR AUDITING RESEARCH

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AUDIT FIRMS SIDE & OUT EXTERNAL FACTORS