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Simply Soups Inc. is a leading U.S. company in providing the Electronic Cash Confirmation Process into the Building Construction

ABSTRACT: Simply Soups Inc., a provider of organic control systems, has filed your firm, Phoenix and Seattle LLP to perform a financial statement audit for the year ended December 31, 2013. Using the PCAOB's proposed standard on confirmation and electronic confirmations, you are to complete the testing of the cash balance reported by Simply Soups Inc. on year-end. Today, a majority of large banks require auditors to use electronic cash confirmation requests and, at a nearly hourly rate, have used them for years. When using electronic confirmation requests, audit firms typically rely on a third-party intermediary to provide a secure technological platform to transmit information between the bank and the auditor as well as to verify the authenticity of the responses. In requesting you to electronically confirm cash balances using a third-party intermediary, this case provides an opportunity to improve your understanding of current audit practice, recognize your technical knowledge of applicable standards, and develop the professional judgment skills necessary to appropriately evaluate and document the performance of such evidence.

Keywords: Electronic cash confirmations, electronic type of details work, NY reporting

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