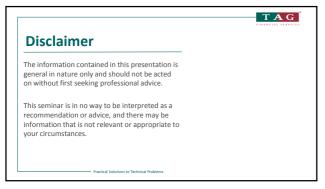


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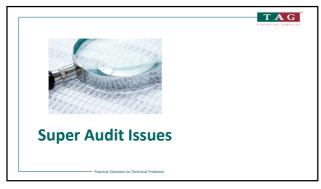


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### Integrity of the Audit Process What is the audit FOR? Purpose What role do you play if you do not undertake audits? Attending to issues before they become problems

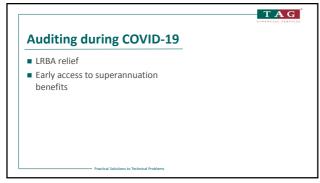
# New Independence Standards What is independence? What are the risks if independence is not present? New Independence Guide released in May 2020 What are the changes?

7

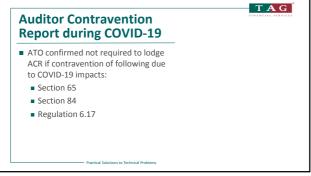
## New Independence Standards - Can you audit a SMSF if your firm prepared the financial statements? - What are services of a "routine or mechanical nature"? - Will a "Chinese Wall" give you independence? - How do you overcome your independence threats?

8

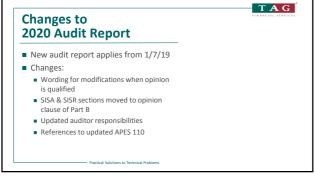


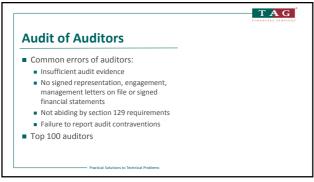


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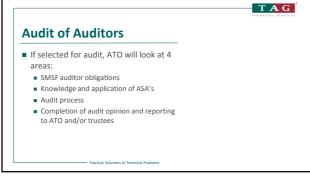


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