

# 2008 ANCAAR Audit Research Forum

by ANU Photographer  
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## Example

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- Here is the compensating control

Specifically, client personnel verify the revenue recognition provisions of a random sample of new contracts on a weekly basis. The client believes that these weekly verifications constitute a compensating control that is likely to detect and prevent material misstatements in revenue recognition.

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# The End

They aren't pretty  
but they are smart.

*See you all next year  
at the 2009 ANCAAR forum!  
(last week in November)*