

To: anauditassociate@kpmg.com
Subject: UC_Search for Unrecorded Liabilities

Audit Associate,

Last night I obtained from Chris our invoice requests so that we may complete our Search for Unrecorded Liabilities. I PDF'd those invoices and attached them to this e-mail.

When you get in, please perform the following procedures:

1. Attached is my selection of cash disbursements which I sent to Chris. Please confirm that the invoices we obtained from Chris match the specific transactions selected.
2. Please tailor the substantive procedures in eAudIT for UC:
 - a. We made our selection from inspecting the January and February 20X4 Bank Statements and the Trade Payables Aging at February 9, 20X4.
 - b. This procedure addresses the CEA of Trade Payables (primary account) as well as the CEA of Accrued Expenses, Selling and Distribution Expense, Administrative Expense, and Personnel Expense (related accounts).
 - c. CAATs were not used in the performance of this procedure.
3. Complete Activity 3.2.210.4.2 *Search for unrecorded liabilities* and document the results of your procedures in eAudIT. To do this, you will also need the Trade Payables Aging Report and Accrued Expenses Detail as of December 31, 20X3 – both are attached.

If you have any additional questions, feel free to give me a call. I will get back to you as soon as I am able.

Thank you for your help!



Accrued Expense
Detail 20X3.xl...



TP Aging
20X3.pdf



UC_CashDisbSele
ction.xlsx



Invoices for
Search.pdf

Tony Ewan

In-Charge Auditor

The KPMG Way: We lead by example | We work together | We respect the individual | We seek the facts and provide insight | We are open and honest in our communication | We are committed to our communities | Above all, we act with integrity