

## MOORE (SOUTH) LLP'S AUDIT AND ASSURANCE SERVICE OFFERING

**In times of change and uncertainty, confidence in your professional advisers becomes more important than ever.**

**At Moore (South) LLP our audit service delivers the rigour and quality you need to gain the assurance and confidence that is essential to your business.**

Moore (South)'s audit and assurance service is robust and transparent and is provided by our expert audit specialists. We believe that enhanced confidence in your auditor only exists where we maintain our independence from the client company, and deliver our audit to a high level based on the latest guidance and principles.

Across our five south coast offices, in Chichester, Guildford, Isle of Wight, Salisbury and Southampton, we provide the following services:

- External audit
- Internal scrutiny for academies
- Risk and assurance reporting
- Not for profit reporting

## DELIVERING EXCELLENCE AND VALUE

The team at Moore (South) have valuable experience in providing audit and assurance services to owner managed businesses (OMB)'s of varying sizes and from different industry sectors. We also provide audit services to not for profit and educational organisations.

We are part of the Moore UK and Moore Global network, if your business needs to expand to national or overseas territories, we are able to draw on the expertise and local knowledge of the experts around the network.

Independence and objectivity drive a good auditor, we will obtain a good understanding of your business and its environment, discuss the business risks and how you mitigate these within your internal controls, and challenge management to innovate and improve their systems.

When choosing Moore (South) as your auditors we strive to provide your stakeholders with the high assurance required on the quality of the financial statements, delivered through:

- The provision of a robust and independent audit opinion
- Effective audit planning, where we will set out our approach in a planning memorandum and discuss the practicalities of delivering our audit within your timelines.
- Our commitment to technology, which means we are increasingly able to process, analyse and interpret your information quickly and efficiently as possible
- The involvement of in house specialists in the audit process if and where required
- Efficient closure of the audit, including a thorough management letter with feedback on areas for improvement and the potential impact on the business will be provided.



## WORKING EFFICIENTLY TOGETHER

Our audit approach and methodology includes both controls based and substantive testing, including substantive analytical review testing.

Through discussion with you, we will enhance our understanding of your accounting systems, governance and control procedures in order to direct our work towards the key risks and issues whilst ensuring we do not waste your team's time on insignificant matters.

Moore (South)'s investment in technology means that we are able to communicate with you remotely. We use CCH OneClick which is an enhanced security cloud tool, that allows us to exchange confidential messages and documents with you.

Using the latest cloud technology means that we can work with you in a variety of ways, whilst still maximising the efficiencies to the business, whether we are on site meeting face to face, working remotely with video conferencing or a mixture of both. This makes our communication with you, during the audit process, *seamless*.

At Moore (South), we use the industry standard audit automation software, **Pro Audit**. Pro Audit is a fully ISA-compliant package, which:

- Creates efficiencies on customising for sector specific assignment and documenting the audit, ensuring work of a consistent quality and embedded controls on review from junior to partner.
- It is easier to identify and record risk at each stage of the audit process, and create bespoke work programmes for higher risk areas and related evidence.
- A paperless system which improves access to documents and more efficient review of the files.

We understand that communication is key. When all stakeholders involved in an audit, including the auditors, the firm and the entity interact effectively, it helps to improve audit quality.

## DOING WHAT'S RIGHT

If you choose to work with Moore (South)'s audit team, you will quickly understand that we are open, honest, straightforward and fair.

We commit to delivering a high quality, robust and transparent audit. Timescales are clearly set out ensuring that our audit teams and client businesses are clear on what needs to be delivered and when.

Feedback from the audit process highlights areas identified from our work where management may consider refinements to internal systems and opportunities for improvements.

In doing so, management is able to assess business risks and potentially avoid outcomes that would otherwise have a negative impact on resources.

At Moore (South) we pride ourselves on our robust ethical values and our independent audit opinion. These values are especially important when non-audit services are requested and we will discuss any requirements with you at the initial scoping meeting. This is an ongoing process through the relationship to avoid potential conflict resulting in any loss of service to our clients.

## CONSISTENT DELIVERY AND VALUE FOR MONEY

If you choose Moore (South) as your local, independent auditors, we will provide a consistent and accessible team and a high quality service at a price that is fair and reasonable. We understand the importance of your desire for simplicity, efficiency and cost effectiveness in delivering our audit services.

Our philosophy when working with you will be to ensure that your needs are our priority, and it is this principle that will form the basis of our relationship.

Moore (South) is a people-focused business and client relationships are partner-led. Each member of the core team will have sufficient knowledge of your business to provide you with an efficient and non-disruptive service.



## MAKING THINGS HAPPEN

As a UK top 15 accounting and advisory network, we are ambitious and innovative and we like to make things happen.

Our aim in committing significant resource to the planning stage is that our clients can have confidence that we will minimise any disruption to the finance team during the audit process.

We spend time getting to know you and your business and its systems so that we can deliver the service you expect. Our specialist audit teams are closely monitored as well as being continually trained ensuring our investment in people enhances the quality and service levels you experience.

We have a continual quality review process, which includes both internal and external reviews. The outcome of these reviews form part of our staff training programme. Our commitment to audit quality, ensures that we can provide our clients with consistent updates in legislation and fine tune our risk based approach.

Our teams, being drawn from five offices across the Central South of England, means we are able to allocate staff with relevant experience and knowledge to each assignment.

### CONTACT US

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