



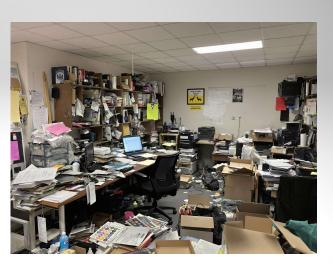
EQC COMPLIANCE ADVISORY

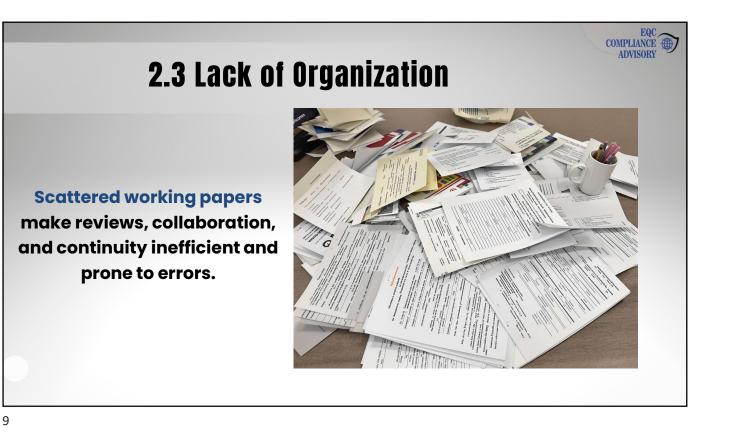


2.2 Incomplete Working Papers

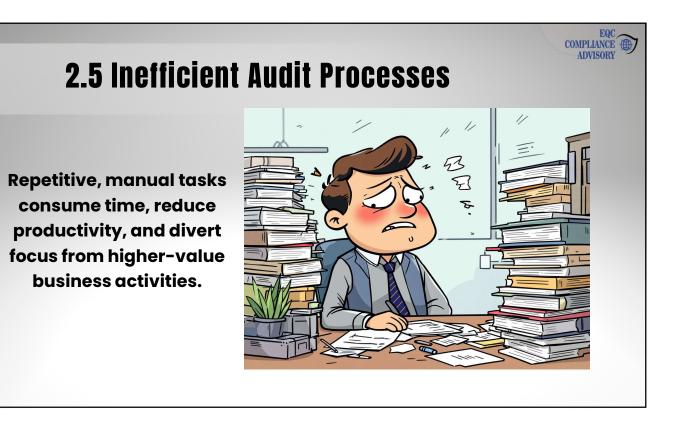
Inconsistent documentation delays audits, increases risks, and creates challenges in meeting regulatory expectations.

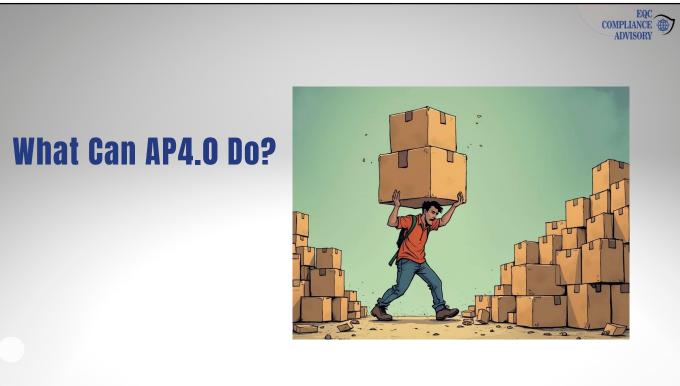
Administrative burden on locating audit work, esp. when there is staff turnover.

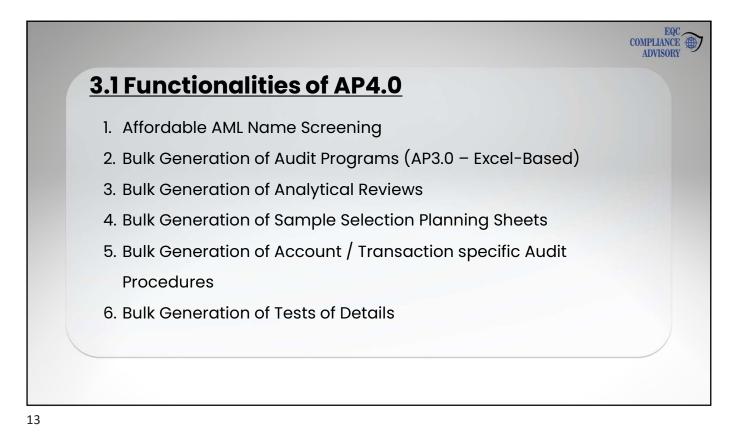






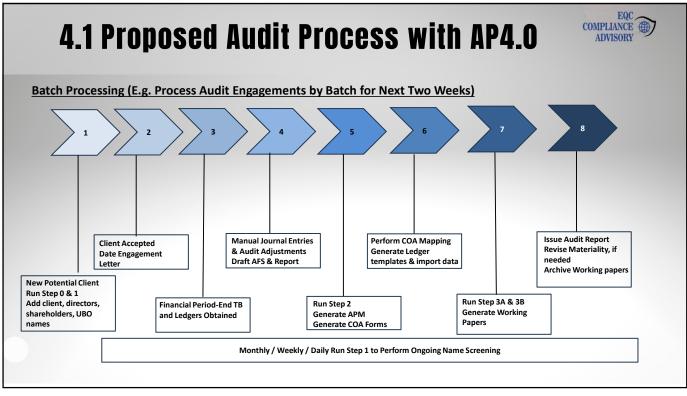


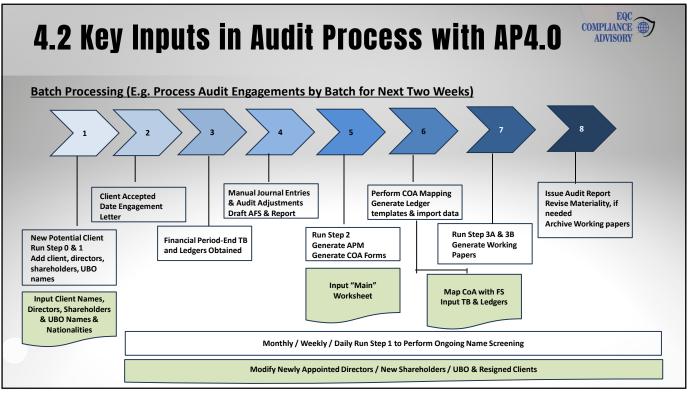


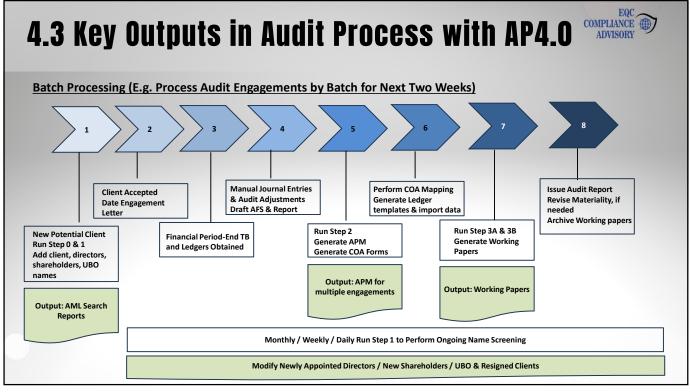


3.	2 Credit Usage	
Functionality	Credit Deduction	
AML Name Screening	0.02 / Client Added 0.01 / Search Report Generated	
Audit Programs	0.8 / Audit Engagement	
Sample Selection Planning / Audit Procedures / Analytical Reviews / Working Papers	1.2 / Audit Engagement	

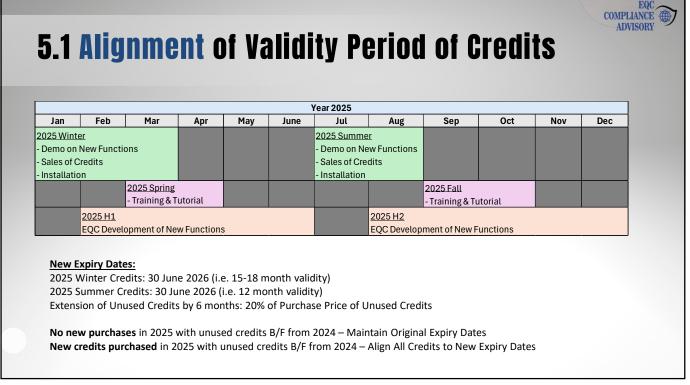












Credits (Minimum Order)	2025 Winter (HKD) 1 Jan – 31 Mar, 2025	Additional Credits After 31 Mar, 2025 (80%)	<u>Remarks:</u> All 2025 Winter
20	1,250	1,000	Credits expire on 30 Jun, 2026, regardles of when they were
40	1,000	800	purchased.
60	800	640	Purchases of AP4.0
80	700	560	credits for the first time after 31 March
100 (Free Installation)	600	480	2025, would be installed in Jul – Aug for version control
200 (Free Installation)	500	400	purpose. Additional credits only for Top-
300+ (Free Installation)	400	320	Up of more credits

5.3 Examples of What 100 credits Can Do:

Example 1:

- Conduct daily AML name search for 100 audit clients for all weekdays except for public holidays
- 2. Generate APM for 30 highest audit fee engagements
- Generate testing, sample selection sheets, analytical review and audit procedures for 30 highest audit fee engagements

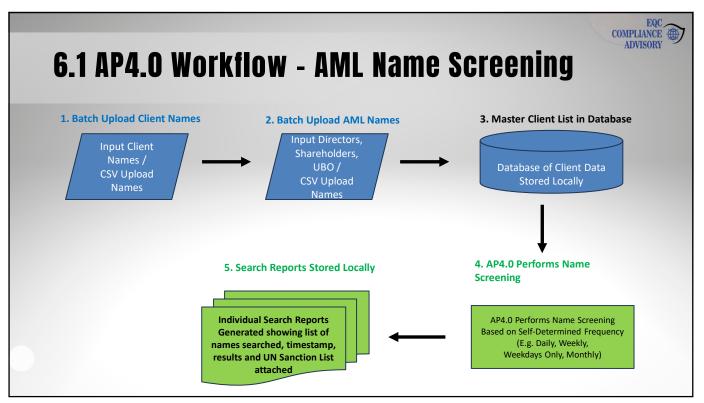
Example 2:

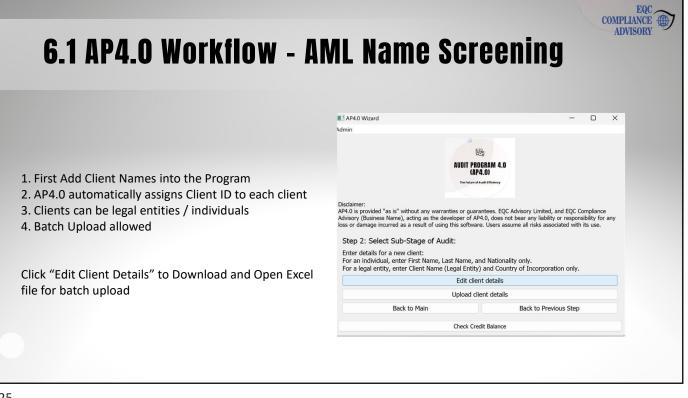
1. Conduct monthly AML name search for 100 audit clients

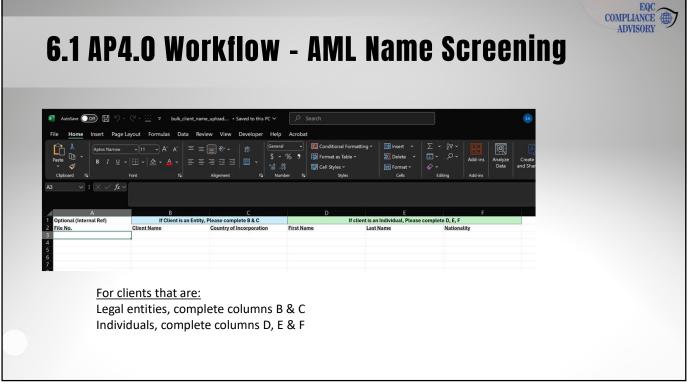
EQC COMPLIANCE

- 2. Generate APM for 40 highest audit fee engagements
- Generate testing, sample selection sheets, analytical review and audit procedures for 40 highest audit fee engagements









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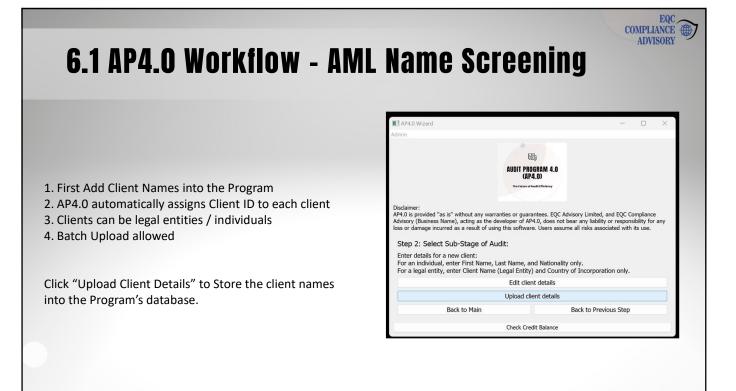
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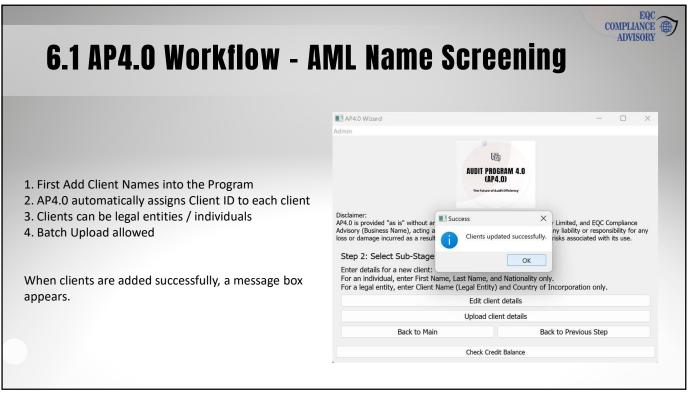
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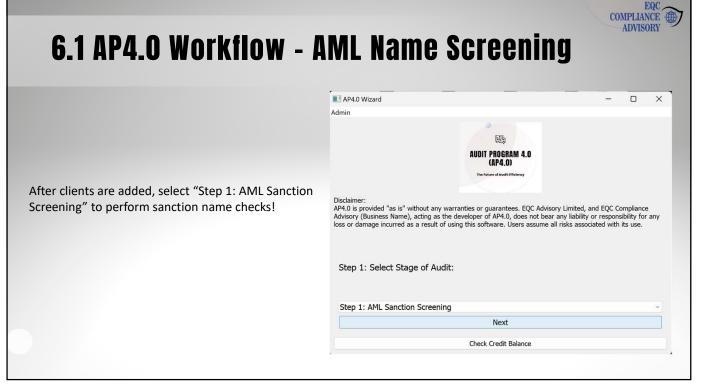
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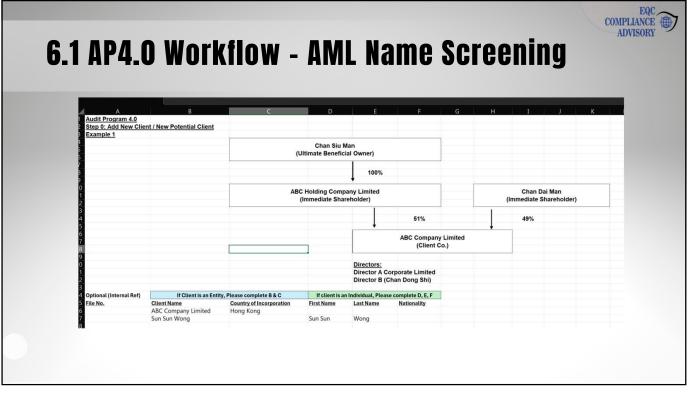
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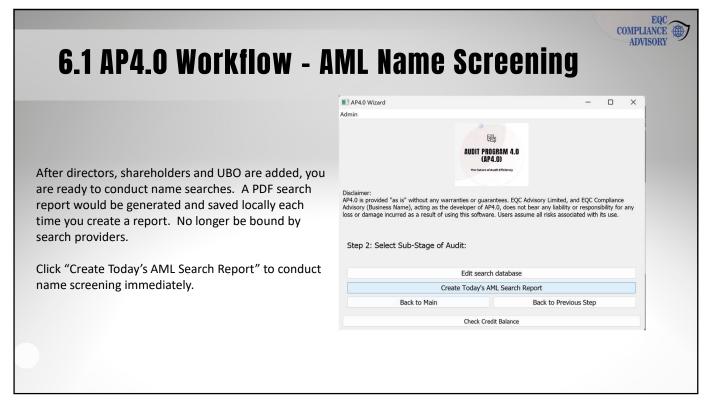


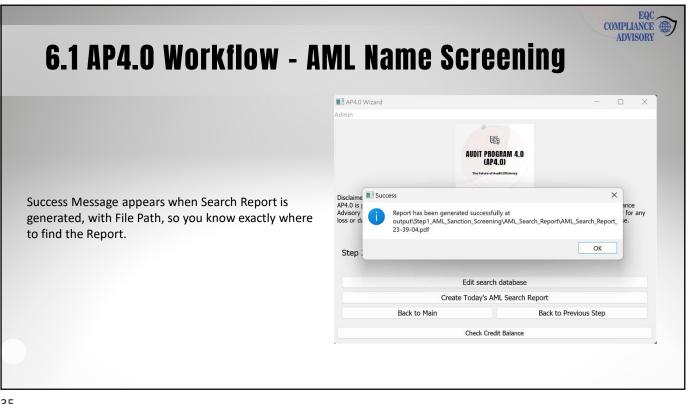


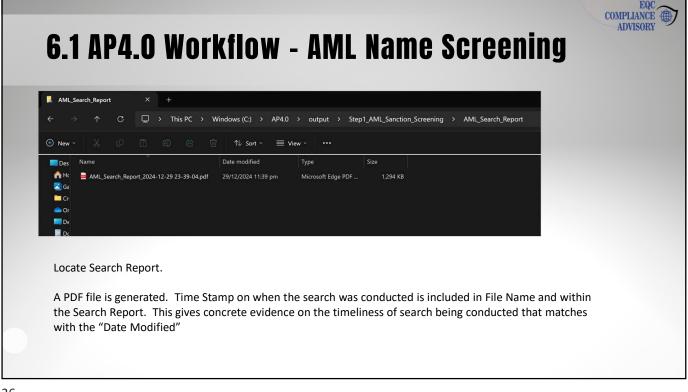
6.1 AP4.0 Workflow - AM	L Name Scre	ening
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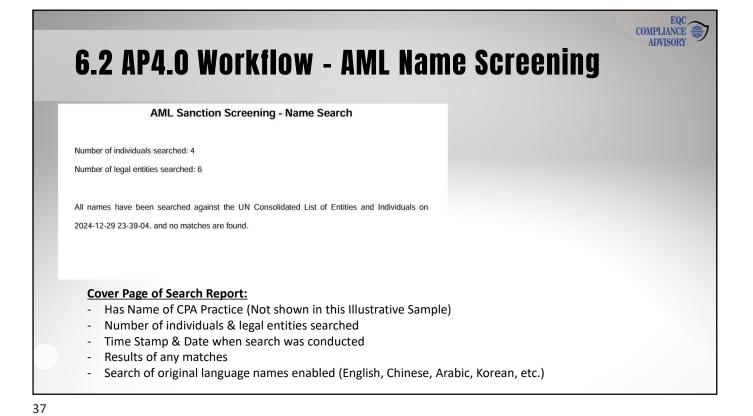


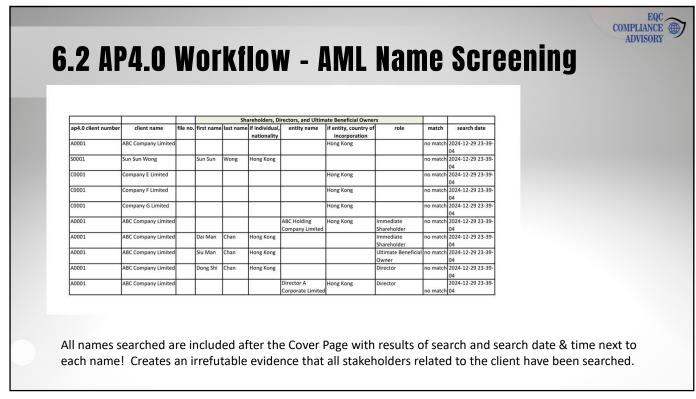
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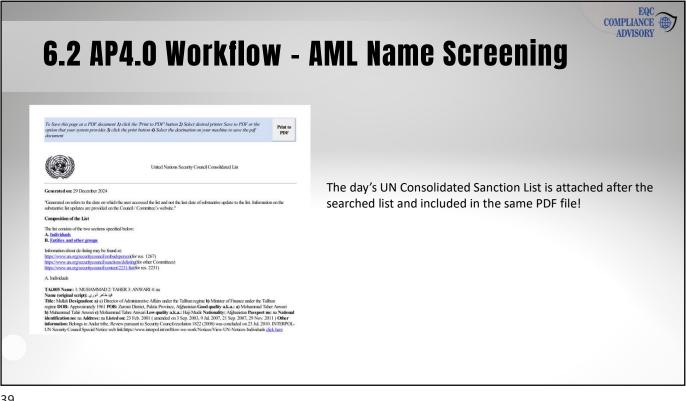




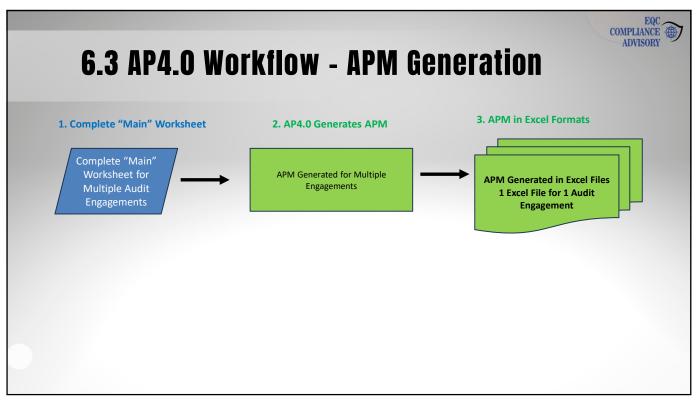




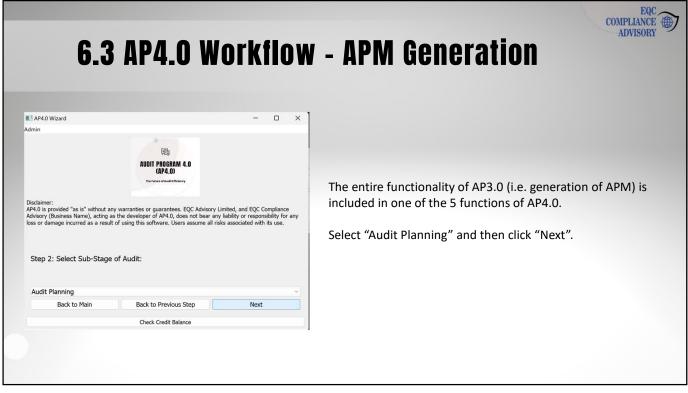




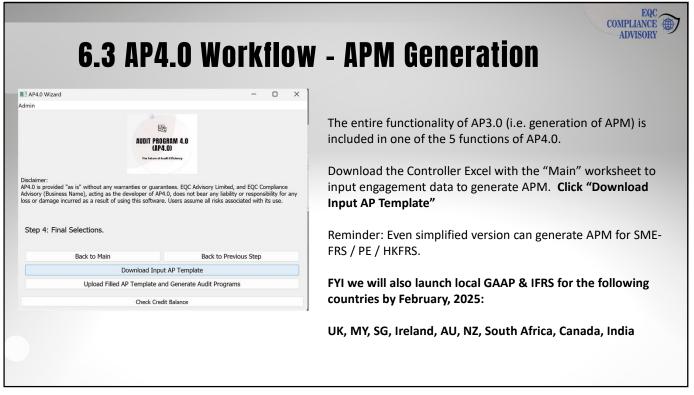




6.3 AP4.0 Workflow	- APM Generation
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Step 2: Generate Audit Programs Vext Check Credit Balance	



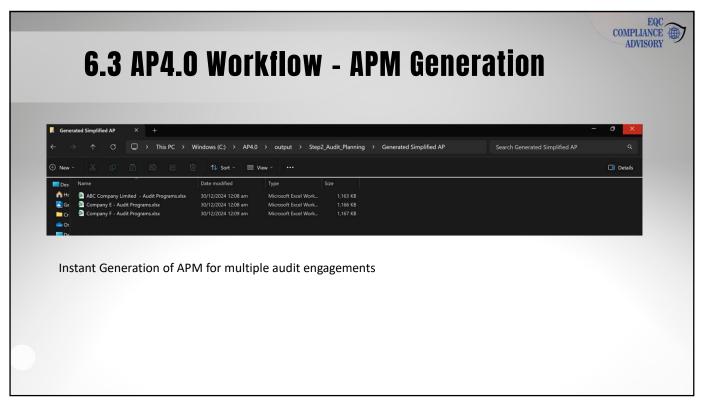
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6.3 AP4.0 Workflow	I - APM Generation
AP4.0 Wizard – 🗆 X	
Admin	The entire functionality of AP3.0 (i.e. generation of APM) is included in one of the 5 functions of AP4.0.
AUDIT PROGRAM 4.0 (RP4.0) The Adult of Adult Efficiency	Select version of APM (AP3.0) you would like to use, and then click "Next". Here we chose "Simplified" version.
Disclaimer: AP4.0 is provided "as is" without any warranties or guarantees. EQC Advisory Limited, and EQC Compliance Advisory (Business Name), acting as the developer of AP4.0, does not bear any liability or responsibility for any loss or damage incurred as a result of using this software. Users assume all risks associated with its use. Step 3: Select Sub-Stage:	Reminder: Even simplified version can generate APM for SME- FRS / PE / HKFRS.
Simplified (SME-FRS / PE)	FYI we will also launch local GAAP & IFRS for the following countries by February, 2025:
Back to Main Back to Previous Step Next Check Credit Balance	UK, MY, SG, Ireland, AU, NZ, South Africa, Canada, India



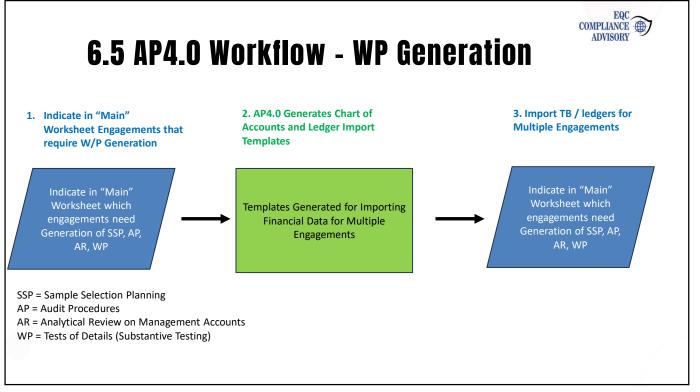
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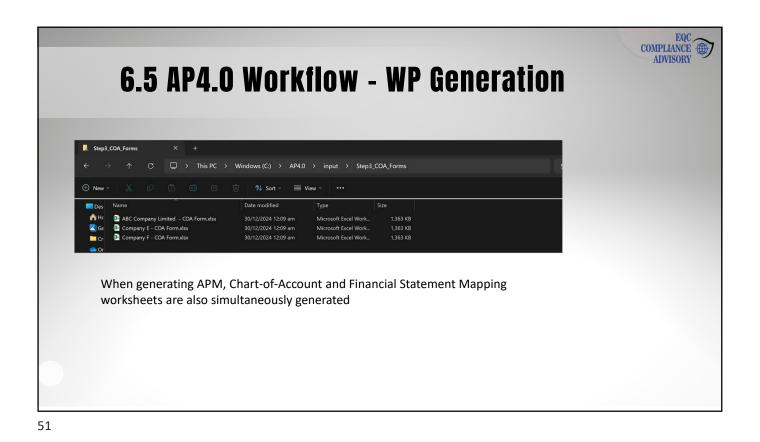
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6.3 AP4	.0 Workflow	- APM Generation
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Step 3A: Generate Sample Selection Planning, Audit Procedures and Analytical Review $$
Next
Check Credit Balance

