



A brief warning about Trust Account Fraud

Regulators and professional accounting bodies require work in adherence to auditing practice standards including sampling techniques and 3rd party verifications so work limited to just checklists may not satisfy PI insurers.

Defending negligence claims requires a documented client audit methodology not a one size fits all checklist.

ATAME industry programs have integrated guidance notes, workpapers and reports, to provide the auditor or examiner with risk mitigation tools and commercially realistic options, to easily tailor and professionally document their work.

New condensed program designs marked * for 2021 all with an integrated 1 click program plan for faster navigation and less keystrokes

Before a program selection is made an overview will display showing features and the applicable state or territory legislation

Individual Trust Account Audit and Examination Programs by Jurisdiction and Activity

A.C.T.

Accountant *

General Trust Account

Real Estate *

Solicitor *

N.S.W.

Accountant *

Business Agent

Conveyancer

General Trust Account

Real Estate

Solicitor *

N.T.

Accountant *

General Trust Account

Real Estate *

Solicitor *

QLD (* Interim where required)

Accountant *

Business Broker *

Consignment Dealers *

Debt Collector *

General Trust Account

Real Estate * (5 New programs from Feb 2021)

Solicitor *

S.A.

Accountant *

General Trust Account

Real Estate *

Solicitor *

TAS

Accountant *

General Trust Account

Real Estate

VIC.

Accountant *

General Trust Account

Real Estate *

Solicitor *

W.A.

Accountant *

General Trust Account

Real Estate (from Feb 2021)

Solicitor *

Program type, design, features, and compliance are constantly reviewed and updated



Program Types

What does 'Final' Audit Type and 'Interim' Audit Type mean?

- 'Final' Audit Type means end of period program with an integrated report for the regulator
- 'Interim' Audit Type (**QLD only**) means interim program with an interim audit report for the client
- The interim selection drop box for reference shows all programs available for the client

What is the differences between 'A' 'B' and 'C' programs?

'A' programs are for new or existing ATAME users and :

- *are available for all jurisdictions*
- can be used for any existing client or for a new client to a practice
- create regulator, breach, management letter and workpaper reports
- samples are entered by the auditor e.g. 3 per month, 5 over set \$ amount etc
- enables program, audit file and workpaper downloads and uploads

'B' programs are for familiar 'A' series program users and :

- *are currently only available for Queensland*
- are for new clients to a practice and ATAME calculates suggested sample sizes
- create regulator, breach, management letter and workpaper reports
- there are specific internal control questions relating to the ATAME strategy selected
- samples are entered the same as 'A' programs - not in batches like the 'C' programs
- enables program, audit file and workpaper downloads and uploads
- If a 'B' program is not listed for a client please contact us at info@atame.com.au for availability
- ***B' series programs are only available for Queensland***

'C' programs are for familiar 'B' series program users and :

- *are currently only available for Queensland*
- can be used for any existing client or for a new client to a practice
- create regulator, breach, management letter and workpaper reports
- auditor uses ATAME to calculate population sample sizes in % and number
- samples are entered in batches and there are no internal control questions
- samples then integrate into the program for easy selection, testing and tracing
- enables program, audit file and workpaper downloads and uploads
- 'have an optional random number generator, paid cheque and circularisation functions
- if a 'C' program is not listed for a client please contact us at info@atame.com.au for availability

Program guides and prices are shown on screen for each program before any payment is required

Our aim is auditors using our programs are compliant and profitable so if you need help using or selecting our programs please contact us