

TABLEAU DE SYNTHESE DE LA STRATEGIE D'AUDIT

| DOSSIER : LA FOURMI  |                                    | DOSSIER : LA FOURMI                |                            | DOSSIER : LA FOURMI          |                                  | DOSSIER : LA FOURMI        |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| CYCLES SIGNIFICATIFS | RISQUES D'ANOMALIES SIGNIFICATIVES |                                    | FLUX D'OPERATIONS CONCERNE | SOLDES DES COMPTES CONCERNES | JUSTIFICATIONS DES APPRECIATIONS |                            |                              | ASSERTIONS EN CAUSE |            |        |                          |                |                       |            |           |              |                                             | TEST DE PROCEDURE | PROCEDURES SUBSTANTIVES |                       |                       |                       |                        |                          |  |
|                      | RISQUES INHERENTS IDENTIFIES       | RISQUES LIE AU CONTRÔLE IDENTIFIES |                            |                              | PRINCIPES COMPTABLES             | ESTIMATIONS SIGNIFICATIVES | CONTINUITE DE L'EXPLOITATION | relief              | évaluation | mesure | séparation des exercices | classification | droits et obligations | évaluation | existence | présentation | INSPECTION DES ENREGISTREMENTS ET DOCUMENTS |                   | INSPECTIONS DES ACTIFS  | OBSERVATIONS PHYSIQUE | CONFIRMATION DE TIERS | DEMANDE D'INFORMATION | PROCEDURES ANALYTIQUES | VERIFICATIONS DE CALCULS |  |
| VENTES / CLIENTS     |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| STOCKS ET EN COURS   |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| IMMOBILISATIONS      |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
|                      |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| TRESORERIE           |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| ACHATS / FNRS        |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| PAYE / PERSONNEL     |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| AUTRES CYCLES        |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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| ANNEXE               |                                    |                                    |                            |                              |                                  |                            |                              |                     |            |        |                          |                |                       |            |           |              |                                             |                   |                         |                       |                       |                       |                        |                          |  |
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