Reference Notes:

* This archived version of the webinar is not available for CPE/CE.
* You can not answer poll questions in the archived version of the webinar.
* You may need to try different browsers or view the webinar in classic mode if you have difficulties viewing the recording.

Session 1 Milestones

|  |  |
| --- | --- |
| Topic | Time Reference (Approximate) |
| Introduction | 2:00 |
| Examiner use of the Work of Auditors | 5:40 |
| Auditor’s View of Audit Risk | 13:50 |
| Develop Audit Procedures in Response to Assessed Risk | 31:15 |
| Risk Assessment – P&C | 49:30 |
| Risk Assessment – Life | 1:01:15 |
| Risk Assessment – Health | 1:08:50 |
| Obtain an Understanding of Relevant Data – All Lines | 1:20:25 |
| Control Testing Approach – All Lines | 1:34:45 |
| Control Testing Approach – P&C | 1:47:15 |
| Control Testing Approach – Life | 1:48:00 |
| Control Testing Approach – Health | 1:54:40 |

Session 2 Milestones

|  |  |
| --- | --- |
| Topic | Time Reference |
| Review of Session 1 Content | 5:25 |
| Substantive Approach – All Lines | 12:50 |
| Substantive Approach – P&C | 14:00 |
| Substantive Approach – Life | 39:55 |
| Substantive Approach – Health | 1:07:00 |
| PCAOB / Reporting Considerations | 1:26:15 |
| NAIC Examination & Accreditation Expectations | 1:41:00 |
| Questions | 1:50:20 |