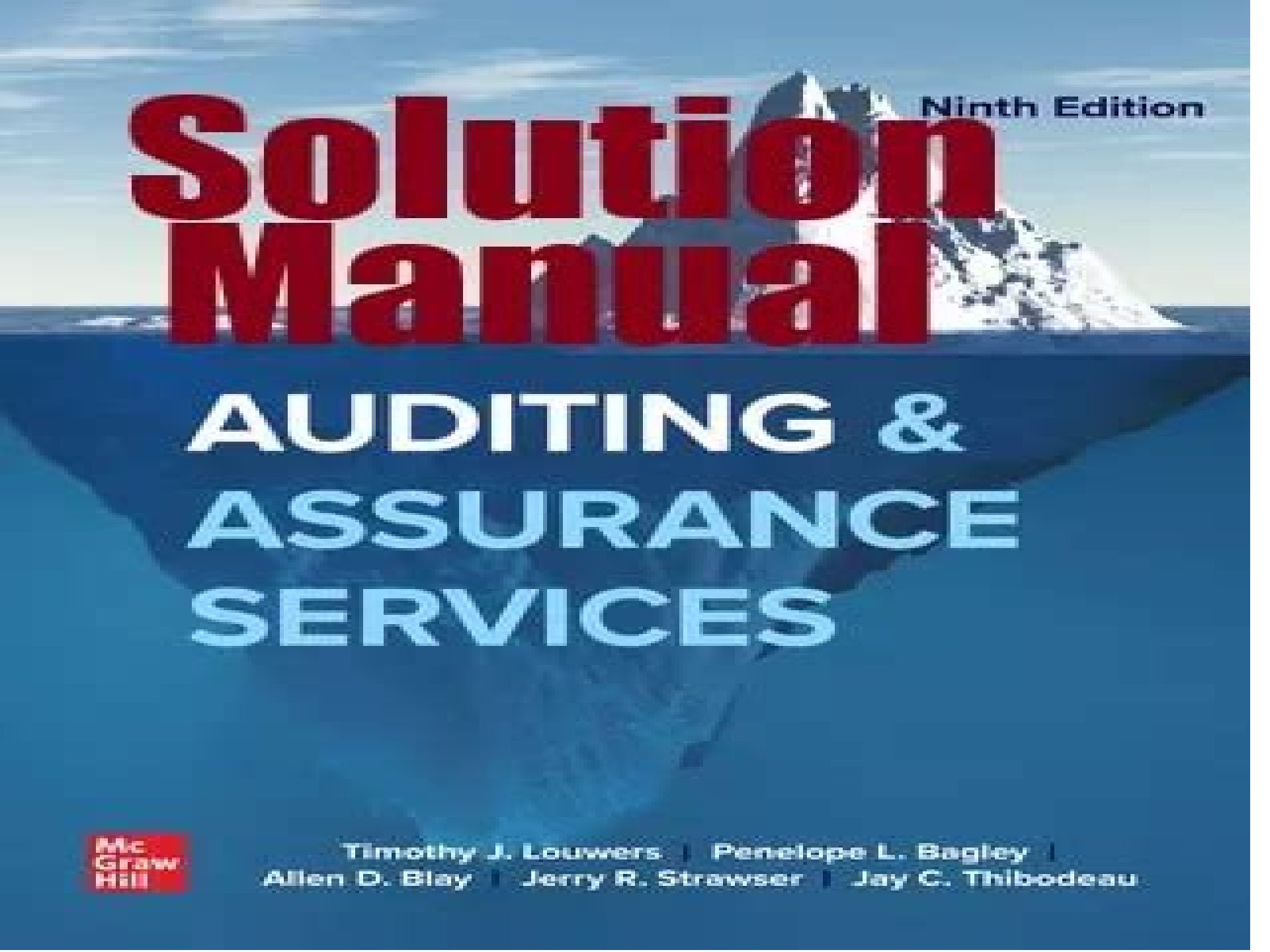


The background of the cover features a large iceberg floating in a blue ocean. The tip of the iceberg, which is visible above the water line, is covered in snow and has a jagged peak. The much larger portion of the iceberg is submerged below the water line, illustrating the concept of hidden or underlying issues. The sky is a clear, light blue.

Solution Manual

Ninth Edition

AUDITING & ASSURANCE SERVICES

**Mc
Graw
Hill**

Timothy J. Louwers | Penelope L. Bagley |
Allen D. Blay | Jerry R. Strawser | Jay C. Thibodeau

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