Audit Evidence

Accounting & Finance

What makes evidence strong, and where each type ranks.

Evidence quality and procedures.

Strongest first

- Auditor's own observation and recomputation
- Direct confirmation from a third party
- External documents held by the client
- Internal documents with strong controls
- Oral representations from management

Procedures

- Inspection of records and assets
- Observation of a process
- External confirmation
- Recalculation and reperformance
- Analytical procedures

Sufficient and appropriate: sufficiency is quantity, appropriateness is relevance and reliability. Both are required.

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