

Auditing

Audit

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An audit is an "independent examination of financial information of any entity, whether profit oriented or not, irrespective of its size or legal form when such an examination is conducted with a view to express an opinion thereon." Auditing also attempts to ensure that the books of accounts are properly maintained by the concern as required by law. Auditors consider the propositions before them, obtain evidence, roll forward prior year working papers, and evaluate the propositions in their auditing report.

Audits provide third-party assurance to various stakeholders that the subject matter is free from material misstatement. The term is most frequently applied to audits of the financial information relating to a legal person. Other commonly audited areas include: secretarial and compliance, internal controls, quality management, project management, water management, and energy conservation. As a result of an audit, stakeholders may evaluate and improve the effectiveness of risk management, control, and governance over the subject matter.

In recent years auditing has expanded to encompass many areas of public and corporate life. Professor Michael Power refers to this extension of auditing practices as the "Audit Society".

Auditing (Scientology)

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Auditing, also known as processing, is the core practice of Scientology. Scientologists believe that the role of auditing is to improve a person's abilities and to reduce or eliminate their neuroses. The Scientologist is asked questions about their thoughts or past events, while holding two metal cylinders attached to a device called an E-meter. The term "auditing" was coined by L. Ron Hubbard in 1950.

Auditing uses techniques from hypnosis that are intended to create dependency and obedience in the auditing subject. It involves repeated questioning of the auditing subject, forming an extended series. It may take several questions to complete a 'process', several processes together are a 'rundown', several rundowns completed and the Scientologist is deemed to have advanced another level on the Bridge to Total Freedom. The Scientologist believes that completing all the levels on the Bridge will return him to his native spiritual state, free of the encumbrances of the physical universe.

The electrical device, termed an E-meter, is an integral part of auditing procedure, and Hubbard made unsupported claims of health benefits from auditing. After several lawsuits involving mislabeling and practicing medicine without a license, Scientology was mandated to affix disclaimer labels to all E-meters and add disclaimers in all publications about the E-meter, declaring that the E-Meter "by itself does nothing", and that it is used specifically for spiritual purposes, not for mental or physical health.

Information technology audit

for IS audit. Delete --> (frequently a part of the overall external auditing performed by a Certified Public Accountant (CPA) firm.) IS auditing considers

An information technology audit, or information systems audit, is an examination of the management controls within an Information technology (IT) infrastructure and business applications. The evaluation of evidence obtained determines if the information systems are safeguarding assets, maintaining data integrity, and operating effectively to achieve the organization's goals or objectives. These reviews may be performed in conjunction with a financial statement audit, internal audit, or other form of attestation engagement.

IT audits are also known as automated data processing audits (ADP audits) and computer audits. They were formerly called electronic data processing audits (EDP audits).

Financial audit

Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB) is considered as the benchmark for audit process. Almost

A financial audit is conducted to provide an opinion whether "financial statements" (the information is verified to the extent of reasonable assurance granted) are stated in accordance with specified criteria. Normally, the criteria are international accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

Government performance auditing

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Government performance auditing focuses on improving how governments provide programs and services. While there is no one universally agreed upon definition, there are key definitions which capture the scope of government performance auditing. According to the US Government Auditing Standards, "Performance audits are defined as audits that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria." Additionally, the International Organization of Supreme Audit Institutions defines performance auditing as "an independent examination of the efficiency and effectiveness of government undertakings, programs or organizations, with due regard to economy, and the aim of leading to improvements.

Data auditing

Data auditing is the process of conducting a data audit to assess how company's data is fit for given purpose. This involves profiling the data and assessing

Data auditing is the process of conducting a data audit to assess how company's data is fit for given purpose. This involves profiling the data and assessing the impact of poor quality data on the organization's performance and profits. It can include the determination of the clarity of the data sources and can be applied in the way banks and rating agencies perform due diligence with regard to the treatment of raw data given by firms, particularly the identification of faulty data.

Data auditing can also refer to the audit of a system to determine its efficacy in performing its function. For instance, it can entail the evaluation of the information systems of the IT departments to determine whether they are effective in protecting the integrity of critical data. As an auditing tool, it can detect fraud, intrusions, and other security problems.

Audit technology

designated to the understanding of EDP in the auditing profession. This led to the publishing of Auditing & EDP which provided guidance on the topic and

Audit technology is the use of computer technology to improve an audit. Audit technology is used by accounting firms to improve the efficiency of the external audit procedures they perform.

Information security audit

controls being audited can be categorized as technical, physical and administrative. Auditing information security covers topics from auditing the physical

An information security audit is an audit of the level of information security in an organization. It is an independent review and examination of system records, activities, and related documents. These audits are intended to improve the level of information security, avoid improper information security designs, and optimize the efficiency of the security safeguards and security processes.

Within the broad scope of auditing information security there are multiple types of audits, multiple objectives for different audits, etc. Most commonly the controls being audited can be categorized as technical, physical and administrative. Auditing information security covers topics from auditing the physical security of data centers to auditing the logical security of databases, and highlights key components to look for and different methods for auditing these areas.

When centered on the Information technology (IT) aspects of information security, it can be seen as a part of an information technology audit. It is often then referred to as an information technology security audit or a computer security audit. However, information security encompasses much more than IT.

The Audit

The Audit may refer to: The Audit (Brooklyn Nine-Nine), an episode of Brooklyn Nine-Nine The Audit (Golden Girls episode), an episode of The Golden Girls

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Audenshaw School#The Audit, a school magazine

Internal audit

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Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal auditing might achieve this goal by providing insight and recommendations based on analyses and assessments of data and business processes. With commitment to integrity and accountability, internal auditing provides value to governing bodies and senior management as an objective source of independent advice. Professionals called internal auditors are employed by organizations to perform the internal auditing activity.

The scope of internal auditing within an organization may be broad and may involve topics such as an organization's governance, risk management and management controls over: efficiency/effectiveness of

operations (including safeguarding of assets), the reliability of financial and management reporting, and compliance with laws and regulations. Internal auditing may also involve conducting proactive fraud audits to identify potentially fraudulent acts; participating in fraud investigations under the direction of fraud investigation professionals, and conducting post investigation fraud audits to identify control breakdowns and establish financial loss.

Internal auditors are not responsible for the execution of company activities; they advise management and the board of directors (or similar oversight body) regarding how to better execute their responsibilities. As a result of their broad scope of involvement, internal auditors may have a variety of higher educational and professional backgrounds.

The Institute of Internal Auditors (IIA) is the recognized international standard setting body for the internal audit profession and awards the Certified Internal Auditor designation internationally through rigorous written examination. Other designations are available in certain countries. In the United States the professional standards of the Institute of Internal Auditors have been codified in several states' statutes pertaining to the practice of internal auditing in government (New York State, Texas, and Florida being three examples). There are also a number of other international standard setting bodies.

Internal auditors work for government agencies (federal, state and local); for publicly traded companies; and for non-profit companies across all industries. Internal auditing departments are led by a chief audit executive (CAE) who generally reports to the audit committee of the board of directors, with administrative reporting to the chief executive officer (In the United States this reporting relationship is required by law for publicly traded companies).

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