

7 Principles of Auditing Management System

1. Integrity:

The foundation of professionalism.

2. Fair presentation:

The obligation to report truthfully and accurately

3. Due professional Care:

The application of diligence and judgement in auditing

4. Confidentiality:

Security of information

5. Independence:

The basis for the impartiality of the audit and objectivity of the audit conclusions

6. Evidence-Based Approach:

The rational method for reaching reliable and reproducible audit conclusions in a systematic audit process

7. Risk-Based Approach:

An audit approach that considers risks and opportunities

Principles Of Auditing 7th Edhc81

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