Administrative Auditing

“Auditing Norms”



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**OBJECTIVE**: Apply the knowledge of the auditing norms to identify problems in specific cases.

**DEVELOPMENT AND SOLUTION**

Identify in the following statements the auditing norm that is not being applied and write the correct answer

1. The audit will be performed by the secretary because the audit team is working abroad.
2. The auditor is not being objective in the audit examination because his brother works for the audited company
3. The audit work is being performed without a previous plan and a program
4. In order to save time, the internal control will not be reviewed
5. The auditor did not apply useful and accurate tests, however he will present an opinion
6. The auditor is always late for work and he is not completing the examination
7. The audit final report did not include the auditor opinion

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