

QUALITIES OF A GOOD AUDIT PROCEDURE

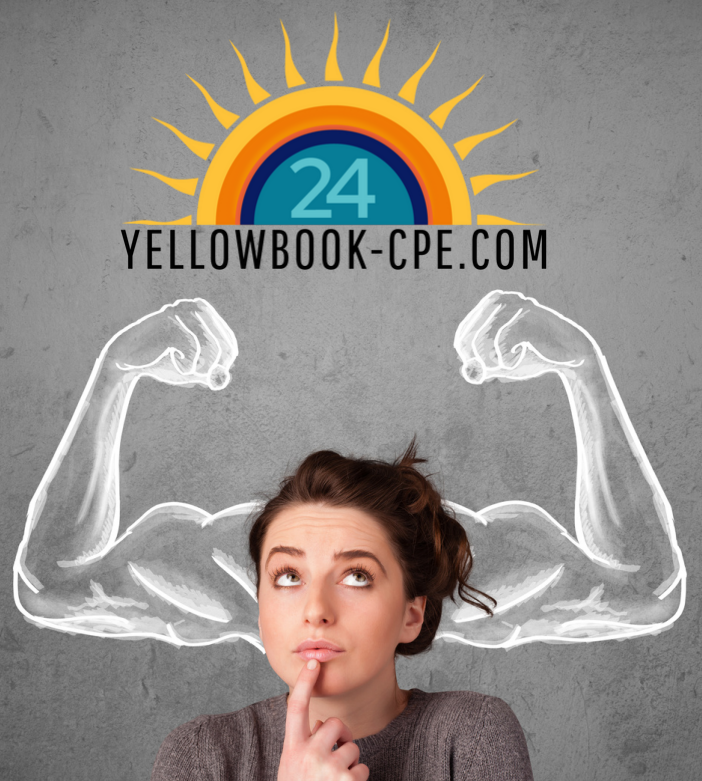


1. POINTED

Is your procedure relevant to your audit objective? NOTE: The audit objective must be very specific if you want a solid answer to this question.

2. STRONG

Did you receive your evidence from objective third parties and did you get plenty of it? Seek physical and documentary evidence if possible.



3. CHEAP

How long will this take? How many team members will need to help? If it is too expensive, figure out another way.

4. EASY

Do you have to travel or hire a technician to get the evidence? Instead, think how you can use your current skills to answer the objective.



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