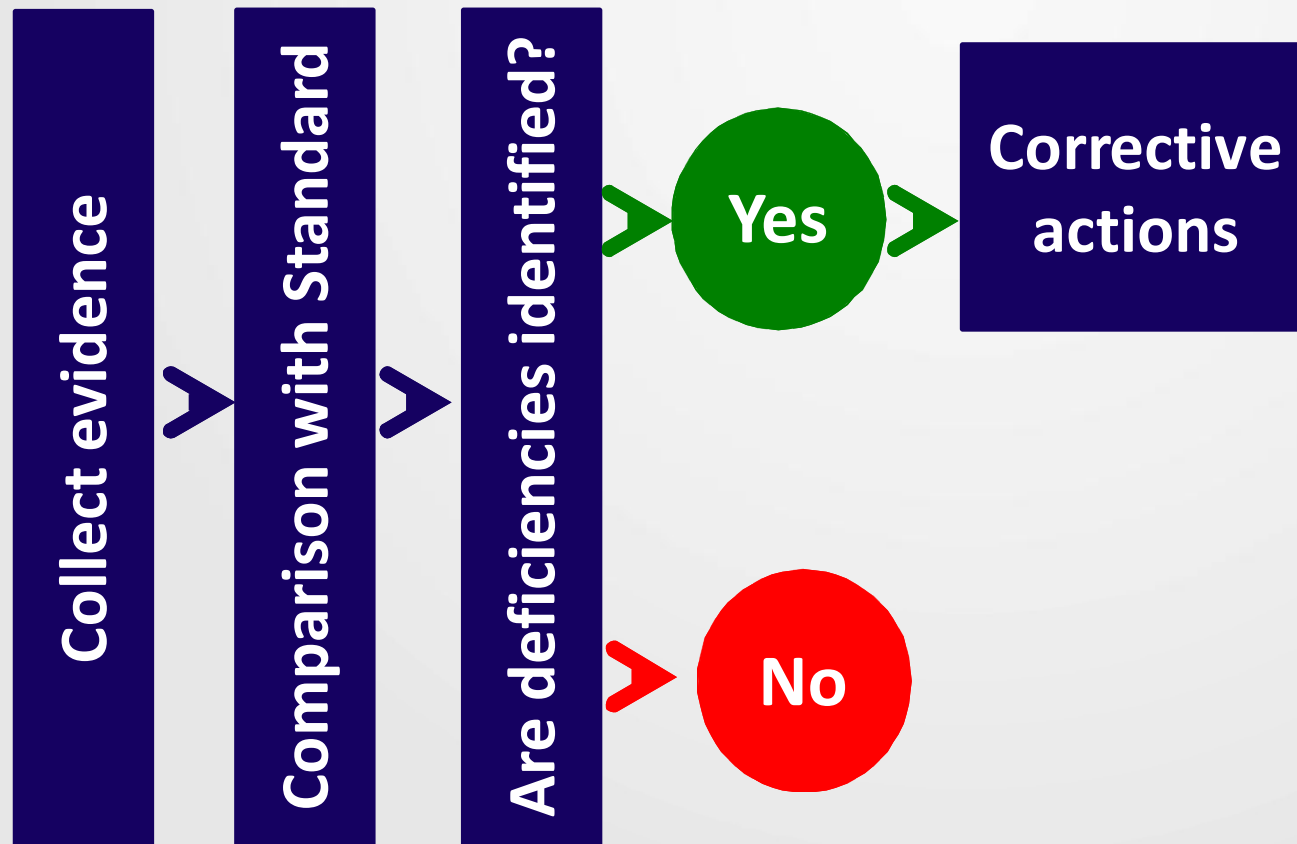


# Principles of Auditing

# What is the purpose of an audit?



**Improvement  
of the  
Quality System**



# Auditing principles

Integrity

Fair presentation

Due professional care

Independence

Evidence based approach

Confidentiality



# Auditing principles

- **Integrity** – is essential to auditing
- **Fair presentation** - is the obligation to report audit findings and conclusions truthfully and accurate
- **Due professional care** – requires the application of diligence and judgment in auditing

# Auditing principles

The Monkey Business Illusion  
(Daniel J. Simons, 2010)

[https://www.youtube.com/watch?v=IGQmdoK\\_ZfY](https://www.youtube.com/watch?v=IGQmdoK_ZfY)

# Auditing principles

- **Integrity** – is essential to auditing
- **Fair presentation** - is the obligation to report audit findings and conclusions truthfully and accurate
- **Due professional care** – requires the application of diligence and judgment in auditing

# Auditing principles

- **Independence** – is the basis for the impartiality of auditing and the objectivity of the audit conclusions
- **Evidence-based approach** – is the method for arriving at reliable and reproducible audit conclusions in a systematic way
- **Confidentiality** – it relates to the security of the information acquired during auditing activities



# Auditing principles

The audit is:

- NOT intended for tracing faults
- NOT intended to evaluate persons or their work
- NOT an exam





# Active Listening

- Concentrate in what others are saying
- Send verbal / non-verbal messages
- Avoid early evaluations
- Practice paraphrasing
- Avoid getting defensive
- Ask questions



# Auditing principles

✦ <https://www.youtube.com/watch?v=XuBpOkoroKc>

- <https://www.youtube.com/watch?v=tZsd5Jf0SPI>

- <https://www.youtube.com/watch?v=an1NGJIEgHg>



JACIE is available to support  
auditors and centers during  
the entire process

...Thank you for listening!