



Audit Evidence Collection Technique

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1. Objective and scope of audit.	What does the extent of the data requirements for the audit depend on?
2. Sufficient and appropriate audit audience.	What should audit findings be supported by?
3. To provide reasonable basis of drawing conclusion.	What is the most important reason to obtain sufficient audit evidence?
4. Computer-assisted auditing techniques.	What is the most effective tool for obtaining audit evidence through digital data?
5. CAAT provides assurance about data reliability.	What is the most important advantage of using CAAT for gathering audit evidence?
6. Evidence directly collected from the source by IS auditor is considered to be the most reliable. The Source of evidence should be independent.	What type of evidence is considered more reliable?