

TITLE: Audit

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1.0 INTRODUCTION

The majority of individuals who manage public or private funds get shivers down their spines just by hearing the word audit. Audits are still associated with a feeling of dread and stigma. This may be in part due to the fact that auditing is linked to finding flaws, intimidation, threats, and even arrests. However, the general meaning of the word "audit" is to carefully review something in order to make improvements. The relationship between auditing, accounting, and the finance industry is covered in this essay. The comprehensive examination of the company's books of accounts is what is meant by "audit" in this context. This entails looking over vouchers and confirming the organization's various assets. And the individual conducting such an audit is referred to as the auditor.

The paper will be structured into five primary sections. An introduction to auditing is given in the first section. Features and main types of audits are covered in the second and third sections, respectively, and challenges related to auditing are covered in the fourth section. Computer-assisted auditing will be covered in the fifth section. The discussion and conclusion sections are the final two. The auditing concept overview will focus exclusively on the definition of auditing, which is an official examination and confirmation of the accuracy of financial reports. The three primary types of audits will also be taken into consideration in the overview of audit types. The importance of auditing will draw attention to the main functions of financial account auditing. I'll also talk about the difficulties encountered throughout the auditing process and offer solutions. To summarise, I will emphasise how companies or organisations can use the auditing process to enhance their operations. I'll wrap up by saying that auditing should be handled properly because it's an extremely important process for any business. Thus, the concept of auditing as it relates to finance in businesses and organisations will be the main topic of this essay.

2.0 OVERVIEW OF AUDITING CONCEPT

Every facet of business is covered by the all-encompassing auditing concept (Harrell, 2014). This section will offer a summary of the auditing concept, focusing solely on its definition and functions.

2.1 MEANING OF AN AUDIT

From a pragmatic standpoint, the term "audit" can literally refer to a process, a discipline, or a noun.

An audit is an official examination of an organization's financial records, usually conducted by an impartial third party. As a procedure, it confirms that procedures are being followed within predetermined parameters. It assesses how well a procedure or operation complies with established guidelines or standards and how well the guidelines are followed (Bell and Bell, 2015).

2.2 DEFINITION OF AUDITING

The term "audit" has been defined in a number of ways by different writers, authors, and sources. But in this paper, we'll examine a few that saw auditing as a business-related endeavour. These are as follows:

- "An audit is an impartial examination of an organization's financial records, whether or not it is profit-oriented, regardless of its size, legal structure, or status, when the examination is carried out to provide an opinion on the matter" (Hawell, 2017).
- The on-site verification activity, like inspection or examination, of a process or quality system to guarantee compliance with requirements is known as auditing. An audit may

focus on a particular task, procedure, or stage of production, or it may cover the entire company. Certain audits serve specific administrative functions, like monitoring the progress of remedial actions that have been completed or auditing documents, risk, or performance. (Johnson, 2014)

- According to Mutchler (2014), an audit is a methodical, impartial, and recorded process that gathers audit evidence, such as statements of fact, records, or other pertinent and verifiable information, and assesses it impartially to ascertain the degree to which the audit criteria, which consist of a collection of policies, procedures, or requirements, are met.
- An official review and validation of a company's financial records is known as an audit, or a financial audit (Brown, 2016).
- The most crucial thing to keep in mind is that while an audit involves a thorough examination of the books of accounts, error-free books are not a given. According to Christ (2013), the auditor's opinion is limited to the accuracy of the books; he does not provide insight into the company's financial situation or forecast its future.

Considering the definitions given above, we can say that an audit is a formal examination of an organization's financial records, usually conducted by an impartial third party. The different features that make auditing unique are its constituent parts. Each of these features is explained in detail in the section that follows.

2.3 FEATURES OF AN AUDIT

2.3.1 Systematic process

The auditing process is methodical. Verifying the accuracy of an organization's accounts is a logical and scientific process. There are guidelines and protocols to adhere to.

2.3.2 Done by independent authority

Every audit is carried out by an impartial body or a group of individuals who meet the requirements.

To be completely objective in their views and opinions, they must be independent.

2.3.4 Examination of all books of accounts

Once more, an audit is the review of all of the company's financial data and books of accounts. In other words, it is essentially an audit of the company's final financial statements, which include the balance sheet and the profit and loss statement at the end of the fiscal year.

2.3.4 Control of systems

Auditing includes an examination of the organization's internal controls and systems in addition to the books of accounts.

2.3.5 Uses various sources of information

We require assistance from a number of information sources in order to carry out the audit. This covers receipts, records, certifications, inquiries, justifications, and so forth. He is free to examine any other documents, such as the shareholders register, memorandum of association, articles of association, vouchers, minute books, etc., that he feels appropriate.

2.3.6 Auditor's opinion

The financial statements' authenticity and accuracy must fully satisfy the auditor. He won't be able to express his opinion that they are accurate and fair until after that.

3.0 THE IMPORTANCE OF AUDITING

Verifying that a company's financial statements are accurate and compliant with regulations is the primary objective of auditing. Additionally, auditing provides reasonable assurance that a company and its integrity can be relied upon by creditors, investors, and

other stakeholders. It is imperative to acknowledge that auditing cannot ensure absolute accuracy of all the numbers reported in a company's financial reports. Auditors operate within a particular, justifiable error margin known as materiality; the extent of materiality varies based on the company's size, reported revenue, and expenses. In particular, auditing offers companies the following benefits, as posited by Hoffman et al. (2018): In most cases, shareholders appoint auditors, and they answer to them directly, through the audit committee (or something similar), or through other individuals involved in governance. Nonetheless, the audited financial statements of certain businesses—especially publicly traded ones—are accessible to the general public. They might also be used for different purposes by third parties for big publicly traded companies (see the chart below). These could include, in addition to shareholders, potential lenders or suppliers who might be interested in working with the company, as well as investors who might be considering purchasing shares. Almost always, a thorough audit process will also reveal insights about certain areas where management may enhance their procedures or controls. Under some conditions, the auditor might have to inform management and the people in charge of governance about control shortcomings. These exchanges improve the company's worth and the general calibre of business operations.

3.1 Credibility and Reliability

Your company can generate accurate and trustworthy financial reports with the help of an internal auditing system, giving you insights into the most profitable product lines or segments and how best to allocate resources. Regular auditing will also instill confidence in your shareholders regarding the accuracy and fairness of your financial statements and the safety of investing in your company. Managing a company and doing financial analysis can be very demanding. Sifting through hundreds of documents while paying close attention to every detail of your daily operations can have a negative impact on your business.

3.2 Preventing Fraud

You may be subject to harsh fines and legal repercussions if the government audits your financial statements and discovers that your company has been concealing income and losses or manipulating its financial situation. Additionally, your company will get a bad reputation, and stakeholders and customers will probably stop looking to you for reliability. Frequent internal audits conducted by the company's professional auditor or accountant are crucial in identifying these fraud cases before they get serious and problematic. Just having a strict auditing system in place deters potential employees and vendors from trying to defraud your company in the first place. It can be challenging for business owners to identify potential fraud and quickly neutralise it when they have so many tasks on their plate. A comprehensive financial report on your situation can be obtained through a financial statement audit. Possessing precise data regarding each business decision made over a predetermined timeframe puts you in a better position to determine whether and to what degree fraud has occurred. In keeping with the previous point, a financial statement audit can help you increase your trustworthiness with investors and stakeholders by proving that your business is handling its money sensibly and carefully (Leslie et al., 2016).

3.3 Expanding your Business

Any company's primary goals should be growth and profitability. Tight financial controls and effective decision-making become increasingly important as your company grows and adds new branches or staff. The best financial strategies to support your company's ongoing

expansion can be identified with the aid of a financial statement audit. An audit that reveals your company's financial situation and areas for improvement may be necessary if you're considering growing your enterprise (Sauls, 2010).

3.4 Timely and Accurate Information

Information is an effective instrument that can be leveraged to propel the organization's success in the future. To put it this way, the data must be accurate and up to date. What use does accurate information serve if it is obtained a year after it was needed to make decisions? On the other hand, a mistake is likely if the information is accurate but out of date. Our company works with many small and medium-sized businesses, and one thing we find in common is that the timely and accurate closing of the books takes a backseat to day-to-day operations when management is not subject to any external statutory requirements. Many months after the year-end, we receive calls from companies seeking reviews or audits due to unforeseen requirements. The books are still open in numerous of these instances (Abdelkhalik, 2018). An annual review or audit scheduled for each year establishes a routine for management to concentrate on annual closings. This turns it into something of an annual performance review for your accounting staff. The management is now aware that timely annual information is expected, which should translate into timely monthly information all year long.

In order to guarantee that financial statements are prepared in compliance with generally accepted accounting principles in the United States of America, or "GAAP," our firm also collaborates with management. It is common for small and medium-sized businesses to prepare their financial statements using a cash basis. For starters, this deviates from GAAP, and it also fails to give owners a clear picture of the year's events and potential comparisons with prior years (Doputch, 2018).

Furthermore, a lot of industry standards and ratios rely on GAAP reporting, so the results may be misleading when ownership compares its company's performance to that of the industry. In addition to examining accrual-based accounting, a review or audit will provide users with footnotes that offer more details about the company's financial situation.

The second reason is that, as a business owner, you might not be familiar enough with GAAP reporting or you might be too focused on operations to evaluate your accounting team's performance accurately.

3.5 Improving Your Operations

In today's economy, managing and maintaining a business requires a high degree of control and focus. While some entrepreneurs are financially savvy and have a background in management, many others may not be as fortunate. It is in the best interests of your business to hire internal audit services if you lack experience in finance or if you have very little.

It makes sense that entrepreneurs want to grow their company, make new investments, and have excellent financial standing. But funding is necessary for both business expansion and development, as is having a clear, accurate picture of how those funds are being spent. An audit of financial statements gives business owners perspective. You can improve the operations of your business and its future growth by making better decisions with the help of an accurate report.

3.6 Providing information about performance of company

Businesses create financial statements that detail their performance and financial situation. Many different stakeholders, including investors, use this information when making financial decisions. Usually, a company's shareholders aren't the ones in charge of managing it. As

a result, independent confirmation that the financial statements accurately depict the company's financial position and performance in all relevant aspects gives the owners of these businesses—as well as other stakeholders like banks, suppliers, and customers—comfort. In order to increase the level of trust in the financial statements, a qualified third party (an auditor) is hired to review the financial statements and any related disclosures made by management. The auditor's job is to provide their professional opinion on whether the financial statements fairly reflect the company's financial performance over a specific period (an income statement) and financial position as of a specific date (a balance sheet), in accordance with applicable GAAP. This is often mandated by law (Kida, 2010).

4.0 MAIN TYPES OF AUDITING

Audits divided into three primary categories: government, external, and internal, depending on who conducts the financial auditing. According to Brown (2016), companies are also required to conduct audits. Audit organisations are the only ones authorised to perform mandatory audits of the accounting (financial) statements of companies whose securities are allowed to trade at stock exchanges and/or other trade organisers on the securities market, other credit and insurance organisations, non-state pension funds, and consolidated reporting. Consequently, hiring a specialist in internal auditing is crucial.

4.1 Internal Audits

An internal audit is one that is carried out within your organisation by a certified accountant or auditor. This audit provides assurance that your company is accurately recording financial information and operating in accordance with all applicable laws and regulations. Conducting these internal audits on a regular basis also guarantees risk management and protects you from potential problems like fraud, waste, or financial abuse. These audits can be carried out weekly, monthly, or annually, based on the situation and the schedule that best meets your company's needs. Prior to beginning these internal audits, you must decide which department to audit (Brown, 2016). Subsequently, the selected auditor will gather as much data as possible regarding the internal control procedure used by that department and perform fieldwork testing. After the assessment is finished, the auditor will draft an official report, get in touch with management to discuss any problems, and make recommendations for potential fixes.

4.2 External Audits

An audit of your financial statements conducted by an impartial, outside expert is known as an external audit. Since they are more objective and trustworthy than internal audits, these kinds of audits can be very beneficial. Without negatively impacting the day-to-day working relationships within the company, external auditors are free to be open and truthful about the problems they uncover. Planning and carrying out audit procedures, reviewing financial statements and accounts, assessing business risks, creating an audit report, and communicating the final results to the client's management division are among the main duties of an external auditor (Kida, 2010).

4.3 IRS Audits

Government examinations carried out on a company to verify that financial information has been reported in accordance with tax regulations are known as Internal Revenue Service (IRS) audits or tax audits. IRS audits are occasionally carried out at random, but most of the time

the agency chooses companies based on indicators of questionable activity, like odd deductions or unusual revenue streams. The audit may be carried out in your place of business, at the IRS offices, or by mail if you are chosen for it. The IRS will send you mail audits, which are requests for documentation that you will email back. During office audits, IRS agents conduct in-depth, face-to-face interviews to review your tax returns and look over all pertinent data to support your financial reporting. Field audits conducted on your company property are comparable to office audits; however, IRS agents will also evaluate your business location and the operations that take place there.

4.4 Performance Audits

For a variety of reasons, this audit is carried out inside an organisation. When filing for a performance audit, a company's primary goals are to examine internal controls, analyse business viewpoints, evaluate various programme outcomes and levels of effectiveness, and carry out operational audits. Here, auditors evaluate the company's procedures and framework to gauge its output and effectiveness in relation to corporate objectives.

4.5 Compliance audits

Processes and policies of a company or a particular department within the company are the primary focus of compliance audits. The objective is to verify if the company complies with internal or regulatory requirements. Educational institutions and regulated industries are the primary locations for these audits.

4.6 Operational audits

An internal audit and this auditing procedure are extremely similar. Organisations carry out this audit internally, but occasionally they hire outside agents to finish the process. Finding any inefficiencies and improving organisational operations are the primary goals here. Operational audits also examine the objectives, procedures, policies, and results of functions.

4.7 Statutory Audits

To verify that it is adhering to all government policies and regulations, a company performs statutory audits. As part of an external business audit, these regulations are confirmed by an external auditor. The findings of the auditing process show that the bank statements, returns on investment, and total number of clients in the financial report are not all the same. Over time, this auditing becomes more effective because it increases transparency and confidence among public and corporate stakeholders.

4.8 IRS Tax Audits

The accuracy of the tax returns that the company files is examined in this particular kind of tax audit. Here, the auditors check for anomalies in the company's tax obligations and ensure that the company is not underpaying or overpaying taxes. The auditors typically perform IRS audits at random through mail or in-person interviews.

4.9 Payroll Audit

Payroll auditing systems concentrate on finding various mistakes and enhancing company compliance to shield it against various frauds. Internal auditors or any outside auditor the company hires carry out these audits.

4.10 Information System Audit

Such an auditing system aids in understanding the systems used and evaluating various IT risks to a business. IT audit systems are used by various technology-focused businesses to guarantee data security, analyse technology usage, defend systems from hackers, and suggest system enhancements. Additionally, the audit's reports provide stakeholders with reassurance that the company's goals are met and that its organisational structure is kept up to date.

4.11 Forensic Audit

Here, a company's financial records are checked for any indications of unethical financial activity. The forensic accountant or auditor resolves disputes between stakeholders and searches for evidence that could be presented in court. It's crucial to remember that forensic audits have to be carried out if someone believes there has been fraud, theft, or inaccuracy in financial accounts.

5.0 CHALLENGES IN AUDITING

Even though auditing is a very beneficial process for businesses and organisations, there are occasionally a number of challenges that prevent the audit process from going as smoothly as it should. Here is a list of a few of these difficulties.

5.1 Non-cooperation from the management and employees

It becomes challenging for the auditor to finish the audit procedures if the organisation being audited is unaware of the significance and scope of the audit and is not providing enough information. As a result, it is necessary to be explicit about the expectations. One of the requirements is to agree on the terms of audit engagements. It guarantees that the obligations of the management and the auditor are understood and communicated clearly. The organisation must be informed by the auditor that risks will be identified, and that the auditor will then assist in creating a remediation plan. The staff and leadership team should speak with the auditor. What is and is not working for them, as well as what they would like to see improved within the company, must be understood by the auditor. In the end, in order to assist them in achieving their goals, the auditor must recommend changes. The auditor will share the necessary data and evidence with you once they cooperate (Kida, 2010).

5.2 Failure to define the scope of the audit

The audit may become ambiguous and audit conversations may stray outside of the audit's defined parameters if the editor neglects to do so. However, even if a critical finding during the audit goes beyond the purview of the audit work, it is still worthwhile to discuss and investigate. The internal controls that are put in place need to adhere to standards.

5.3 Audits-No-Fault Findings

It is the auditors' duty to determine if the stated requirements are fulfilled. Remedial action should be the primary focus, not finding someone to point fingers at. It does not, however, negate the need for the auditor to accept the conclusion of obvious fraud. Until the opposite is demonstrated, both the auditor and the management are accountable if a fraud is disregarded. It might result from management overriding internal control measures. When performing their audit, the auditor must discard all presumptions and exercise professional scepticism. There will be less opportunities for collusion if journal entries are appropriate. Separation of roles ought to exist. Any unusual or inappropriate behaviour needs to be reported. It is important

to carefully examine any provision or accounting estimate for biases and fraudulent intent. Therefore, it's critical to conduct a retrospective review of management decisions and presumptions pertaining to significant accounting estimates (Lee, 2019).

5.4 Technological advancements and audit challenges

The speed at which technology is developing has completely changed how businesses function. But it has also made things more difficult for auditors. Since digital processes have become more prevalent, auditors must keep up with technology, which includes being aware of cybersecurity threats, guaranteeing data integrity, and spotting system weaknesses. By lowering human error and saving time, technology can also benefit audits by freeing up auditors' attention for the more interesting parts of the work.

5.4 Regulatory changes and their impact on audits

Another major issue facing organisations is the constantly changing regulatory environment. In order to make sure that organisations are adhering to the most recent standards, auditors need to be aware of the constant updates to compliance requirements. If this isn't done, there may be monetary fines and reputational harm to the company.

5.5 The Impact of Globalization on Audit Processes

Organisations are growing internationally as a result of globalisation, which poses special auditing challenges.

5.6 Cross-border auditing: A new challenge

The increasing globalisation of the world has led to a great increase in the complexity of audits, particularly when conducting them internationally. International auditing can seem quite daunting due to the numerous sets of rules and regulations, linguistic variations, and cultural nuances you have to deal with. Organisations must, however, figure out how to get around these obstacles without sacrificing compliance with regulations or standardising audit procedures.

5.7 Managing multinational audit teams

Dealing with international operations entails working with audit teams that are distributed throughout the globe and have diverse backgrounds.

Ensuring that these teams collaborate effectively becomes crucial to maintaining a positive work environment and ensuring the audits go off without a hitch.

Considerations include time zone variations, ensuring effective communication between all parties, and acknowledging that individuals may operate differently due to workplace cultures.

5.8 The human factor in audit challenges

Even with all of the global complexity and technological advancements, human error is still a major auditing challenge.

6.0 STRATEGIES FOR OVERCOMING AUDIT CHALLENGES

Organisations can use a range of tactics and best practices to get past the obstacles mentioned above. Following are the strategies provided by Alderman and Tober (2018):

6.1 Implementing advanced audit tools and techniques

Advanced auditing methods and technologies, such as intelligent automation, artificial intelligence, and data analytics software, are available for use by organisations. These advanced instruments are essential for raising the efficacy and efficiency of audits. They improve the audit process overall by giving auditors the ability to identify patterns, trends, and anomalies with more accuracy.

6.2 Building a strong audit team for your organization

Assembling a superior audit team is necessary to effectively address obstacles. Finding and retaining skilled auditors who can offer a range of abilities is crucial. Furthermore, fostering a collaborative, friendly environment can have a significant impact on the success of audits.

6.3 Use datasnipper to overcome audit challenges

DataSnipper is an invaluable tool in the auditing industry that helps experts in the field overcome difficult tasks. It expedites the process of extracting and analysing data, improving accuracy and efficiency while ultimately saving valuable time.

CONCLUSION

People frequently mistakenly believe that auditing is a bad thing. However, this is untrue. Although the procedures take a lot of time, in general they assist companies in strengthening their financial position, exposing fraud, and assisting shareholders in making wise business decisions. Audits are now necessary in today's complex business environment to assist organisations in navigating intricate operations. Transparency, accountability, and compliance in business processes are guaranteed by audits. An audit is a formal examination of an organization's financial records, usually conducted by an impartial third party. In addition to the significance of meeting the legal requirements for a statutory audit, the auditing process itself yields significant and insightful information. Any organisation wants to be able to present a true and fair picture of its financial performance and position, and an audit helps to accomplish this. An organisation that relies on management information must make decisions based on the results of a year-end audit, which can confirm the accuracy of the management accounts or highlight systematic errors that occurred during the year. The process of conducting an audit provides an outside viewpoint and insightful feedback while testing the strength of an organization's internal controls and procedures.

Any organisation that wants to ensure compliance, performance, and improvement needs to conduct quality audits. But during the auditing process, auditors might run into a number of obstacles or problems, like opposition, conflict, ambiguity, or unfavourable comments. How can auditors handle these circumstances and produce efficient, impartial audit results? These are some potentially useful strategies. The increasing complexity of laws and regulations pertaining to data privacy and security is one of the major issues facing auditors today. Data privacy regulations will play a major role in shaping the future of auditing. Auditors must be able to guarantee that data is protected and that businesses are adhering to relevant laws and regulations as they gather and retain more data. This necessitates a thorough comprehension of the intricate legal and technical concerns surrounding data security and privacy, in addition to the capacity to evaluate an organization's adherence to these laws. This problem has gotten more difficult as cloud-based services and remote work are used more frequently. Data privacy regulations will play a major role in shaping the future of auditing. Technology can help audit teams come up with answers for these problems.

Audit planning software expedites team risk and change responses. Teams that are this prepared

can create risk-based audit plans that include risk metadata for quick execution and ongoing assurance.

The auditing industry is facing a number of challenges and trends that will shape its future. In order to remain ahead of the curve, auditors will need to embrace new technologies, adopt a transparent and high-quality auditing approach, and be flexible enough to adjust to shifting business models and legal requirements. They will be in a better position to satisfy the demands of their stakeholders and meet the expectations of their clients if they take this action. Internal auditors must communicate openly and continuously with the risk and compliance departments. To create a shared strategy based on complete awareness of the organisation and the larger regulatory environment, cooperation is required. The same trustworthy data source must be used by all parties, and cooperative strategies should be founded on an up-to-date knowledge of both new and existing regulations.

Deploying a common controls framework via a cloud-based platform that incorporates compliance data and offers prescriptive and predictive analytics tools is the most effective way to accomplish this. These platforms usually provide tools for mapping, reporting, and error reduction that save time and money on compliance.

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