

# Basic Auditing Concepts

## 3. Which is better audit evidence?

- a. *You read the policies and procedures manual of the registrant regarding their procedures in place to comply with PRC-005-01 \_\_\_?*
- b. *The Compliance Manager of the registrant brags in an interview that the registrant's procedures are so sound and controls so strong that "we can't have an instance of non-compliance in this area and I'll bet you lunch on it" \_\_\_\_?*

# Statement Of Basic Auditing Concepts

**Padhraic Smyth**



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