

# Audit Types and Primary Objectives

Audit Type	Primary Objective	Performed By (Typically)	User Focus
Financial Audit	Express opinion on True & Fair View of financial statements	External Auditors	External Stakeholders
Internal Audit	Evaluate & improve internal controls, risk management, governance	Internal Auditors	Management, Board
Compliance Audit	Determine adherence to specific laws, regulations, rules, contracts	External or Internal	Management, Regulators
Operational Audit	Evaluate efficiency & effectiveness of operations	Internal or External	Management
Forensic Audit	Investigate specific fraud/irregularity; gather evidence for legal purposes	Specialist External/Internal	Management, Legal System

# Audit Of Information Processing

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## **Audit Of Information Processing:**

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