INTRODUCTION
Auditing procedures applied in the audit of the Statement on Auditing Standards No. 1 is described as follows: Inspection, Sanders, tracking, accounting, and further scrutiny”. Methods and reliable audit evidence about the statement of financial position and results of operations, cash flow accounting standards adopted pursuant provides. While financial events recorded accurately accounting system as an economic unit is the evidence for examination and audit controls [3].

EVIDENCE OF THE IMPORTANCE OF THE AUDIT
Collection and accounting documents and supporting information and documents obtained by the auditor confirms that his comments to the financial statements provide a reasonable basis, called audit evidence. Obtain audit evidence about the importance of the audit report is based on reason and rational point of view can be considered as the following equation (table 1).
Audit evidence about the importance will be assessed by two following criteria:

1. Adequacy or sufficiency of the evidence:
   - This criterion is based on the measurement of the quantity of audit evidence and the audit evidence needed is associated with the risk of distortions and errors and with an increased risk of distortions and errors in the financial statements and group financial transactions, a further audit evidence is necessary.

2. Adequate and reliable:
   - Quality of audit evidence is often evaluated by this index. Allowing ensure the relevance of the evidence to support transactions and account balances, disclosures and allegations related to the falsification of interest is discovered. The higher the quality of audit evidence audit evidence is much less likely to be needed.

   The reliability of audit evidence and the nature of the sources affected evidence also linked to the reliability or reliability of audit evidence is always an exception even if the audit evidence obtained from independent sources outside the organization, for example: Evidence from independent sources outside the organization, on condition that the source of the subject is not aware, could not be considered reliable evidence. However, considering the existence of exceptional circumstances, the general rules about the reliability of audit evidence can be useful and helpful.
   - A. Audit evidence obtained from independent sources outside the organization, is more reliable.
   - B. Audit evidence that the accounting records and data acquisition of the entity's internal control relevant if it is reliable. The audit evidence the auditor's opinion and provide professional technical reports are accepted as conditional statements, no statement is not acceptable [4].

### DATA GENERATED BY THE ACCOUNTING

Accounting data and financial records by an economic unit of measurement system, detects, records can be summarized may be used as a foundation for preparing financial statements and accounting records include: Primary data, backup records, receipts and payment vouchers, fund transfer vouchers, journal entries and other similar elements which will not be reflected in official accounting books. Records such as electronic worksheet used to allocate costs and cost calculation, preparation of reconciliations and accounting records in electronic form to start the registration process and report back Responsibility for the preparation of financial statements in accordance with the client's accounting records management compliance unit Auditor through analysis, evaluation and implementation of action, the accounting records do not test Auditor to review and adapt the accounting records and financial statements of evidence required for commenting on the financial statements acquires, but accounting records alone audit evidence about the importance of financial statements does not provide and increase our confidence with the accuracy of the accounting data required to convert the data to confirm and prove the information. Some of the information supporting documents to prove the statements and allegations contained in the financial statements are required to be important the audit procedures such information may be collected by a physical examination, a certificate, ask sheet papers the auditor also should be looking for evidence of accounting data and other information is confirmed and demonstrate to prove the opinion. This information and supporting documentation in the audit function as equity capital owners as data confirm and prove the auditor will discuss [4, p. 123].

### AUDITORS SUPPORTING CONFIRMED INFORMATION

Another important information that can be considered as part of the audit function may point to: evidence and information submitted by the parties to obtain confirmation of the debtor and creditor, other written statements by persons outside the organization, analyst reports and comparative data on competitors, Internal control guidelines, information obtained from performing audit procedures such as inspection, physical observation, examination, inquiry and other information that an auditor can directly lead to reasonable results achieved. Implementation of certain audit procedures audit evidence may be required for some of the claims and allegations and stated not all employers provide management. For example, the auditor's analysis of the age of accounts receivable and follow the evidence collected in the fiscal year to determine the storage demands of doubtful garnering. In addition, obtaining audit evidence regarding a specific claim for an objective view inventory can not replace the audit evidence relating to the valuation of inventory is another claim.

Technical auditor to comment on all the available information does not handle, but the methods of sampling and other methods used to select the items to test and build on the evidence that is persuasive rather than concluding it. Auditor to assess the quantity and quality of audit evidence, and therefore, it is adequate to support the audit opinion on the use of professional judgment, and professional skepticism applies the resources supporting information, insight and intelligence to depend on the auditor for the audit of the customs and tastes, however, the impact takes [4].

### Evidence and reasonable, reliable:
Robust evidence of any type of information that is subject to the track and proves. So to achieve this in three ways possible evidence.

1. Via access to the evidence and supporting documents.
2. Via the company, but not trough available supporting documents.
3. Via outside of the company.

### Auditing methods:

1. Sanders method: its one of the most common and important auditing techniques. Auditors often gathers evidences and evidence collected during the accounting documents prepared according to preliminary evidence to justify financial events recorded to ensure correct. Meanwhile, in this method some records will be selected, and based on the primary documents of the transaction ensure the accuracy. Sanders is notable cases include the following:
   - Sufficient documentation,
   - Eligibility of documents,
   - Nature of transaction,
   - Reasonableness of transaction,
   - Deals accuracy.

2. Objective observation method: an auditing techniques, objective observation or counting of assets is the best evidence of their physical existence. Amount of cash available will be provided via counting. Goods availability proof will be provided by objecting observation as well as counting. Property, fixed assets such as machinery

### Table 1. Audit evidence

<table>
<thead>
<tr>
<th>Accounting audit evidence</th>
<th>Accounting data</th>
<th>Information obtained by the auditor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting journal</td>
<td>Journal entries</td>
<td>Approval submissions and other written statements</td>
</tr>
<tr>
<td>Manual and machined</td>
<td>Vouchers</td>
<td>Information obtained through inspection, observation, objective inquiry</td>
</tr>
<tr>
<td>Accounting operation data</td>
<td>Manual entries</td>
<td>Other information obtained or discovered by the auditor</td>
</tr>
<tr>
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<td>Journal entries</td>
<td>Approval submissions and other written statements</td>
</tr>
<tr>
<td>Information obtained by</td>
<td>Manual entries</td>
<td>Information obtained through inspection, observation, objective inquiry</td>
</tr>
<tr>
<td>the auditor</td>
<td>Journal entries</td>
<td>Other information obtained or discovered by the auditor</td>
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</tbody>
</table>
Table 2. Two examples of how the audit procedures and evidence from implementation to management proposition offers

<table>
<thead>
<tr>
<th>Activities and actual performance report</th>
<th>Examples of audit procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examples of how the accounting system, all products, materials and supplies to properly collect the accounts</td>
<td>- Monitoring inventory</td>
</tr>
<tr>
<td>- Analytical accounts of the balance of inventory with the latest activities of purchasing, production and sales</td>
<td></td>
</tr>
<tr>
<td>- Select statistical sample of documents for goods transportation interruption test of time</td>
<td></td>
</tr>
<tr>
<td>Credit to customers based on the standards set out</td>
<td>- Inquire of management regarding the methods and policies of the credit department of the credit department activities</td>
</tr>
<tr>
<td>- Analytical study of trends in sales, credit, debt and doubtful accounts and income relations</td>
<td></td>
</tr>
<tr>
<td>- Statistically selected sample of customer credit application and test their compliance with the prescribed procedures</td>
<td></td>
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</tbody>
</table>

equipment will be proven by objective observation, however, title shall be controlled instantly. Find objective asset or uncertainty factor to neglect proceedings are not considered to be.

3. Recalculation method: This calculation is an auditor to verify the accuracy of the data contained in the documents or received from the client. In fact, this form of mathematical operations performed auditors vertical arrangement is that the plural is used to control the preparation for registration.

4. Tracking method: The audit of the financial statements following the event the original documents in this case, the tracking accuracy which can record events and disclosures in the financial statements we make.

5. Question and query method: This method is based on obtaining information from people aware of the subject, within or outside the entity. This may be various forms of formal and written questionnaires addressed to third parties to informal oral query performed by the entity's employees. The responses may also provide useful information to the auditor place. The auditor should use a questionnaire of questions with short answer such as yes and no.

6. Obtaining approval from third parties method: The response received written confirmation of one or more questions in order to verify the information contained in the accounting records in accordance with auditing standards. The auditors shall audit the confirmation of the client certificate on the financial statements information about items that have been disclosed in the notes attached and in performance audit procedures outlined in the information provided to auditors has been a recipient. Indeed confirmation is a written question that the verifier has to handle the books and records and to send us the answer.

   - Receiving confirmation is possible in two ways:
     - Positive confirmation
     - Negative confirmation

A. Positive confirmation: In this method, the confirmation request will be adjusted so that the recipient is requested to send their respond directly to the auditors.

B. Negative confirmation: The Certified Auditors confirmation request to adjust the written note in a way to ask the auditor who is a third party, if not confirming the remaining balance, request the auditor to respond in the form of a response to the audit procedures outlined in the information provided to auditors has been a recipient. In all approvals, approval form with company letterhead, under the handle (not a CPA firm) will be sent to the address of the auditing firm. Confirmation from firm's legal counsel: Auditor to make sure that the loss or damage is not likely to be at risk under consideration. Legal counsel should gather information and this information is through the confirmation is received. These certificates are usually "includes the following information:"

   - Information on claims against the company.
   - Information relating to claims by the company against others

Manager's confirmation: One type is the confirmation by the auditor to obtain approval from the executive directors is that the credit is less valid. Following concepts shall be respected in Manager's confirmation method:

   - All accounting records, minutes of meetings and resolutions of the Board of Directors and the Auditors General Assembly has been provided to auditors.
   - Directors approved the financial statements are sufficient and are in accordance with GAAP.
   - Entire items in the financial statements have been properly disclosed.
   - Cut of test or time interruption: This method involves various tests such as Cut off inventory, Cut off purchase, Cut off sale, Cut off the funds, etc.
   - Cut off purchase: Method is used in order to ensure accuracy and avoid repeated purchase and purchase record of the occurrence Cut off purchase and all purchases in the days before and after the balance sheet date are consistent with purchase factors.
   - Cut off sales, inventory and so on like Cut off purchase with the exception that instead of buying from the sale of goods or inventory is used [2].
   - Comparison of budget with actual data. Budgets are often a good gauge for measuring and evaluating the risks associated with different activities. In this comparisons, default is that budgets are carefully compared for a particular defined goal. If the budget is prepared incorrectly, regularly manipulated or not reasonable, however, its usefulness as a benchmark disappears.

If funds are appropriately adjusted by comparing them with actual information, they may be used to detect unexpected changes. Concern department often analyze deviations and exceptions related to the budget or to follow the standards. Such analysis can be a good starting point for internal auditors to be able to query its scope as far as it is necessary to expand. Analysis of cost accounting deviations in the example of the budget with the actual data.

9. Relation between accounts: Dual accounting system, which automatically creates multiple accounts linked together. For example, calculating the cost of insurance should be applicable. Insurance prepaid accounts as interest expenses account should be traceable to the Accounts Payable. In addition, it is expected that the number of accounts have relations with each other. Suppose, if the costs of marketing and advertising is not going to sell a certain percentage of the cost of doubtful debts exceed a certain percentage of credit sales. To determine the relationships between accounts can be any mistake in the classification of events and transactions or the improper accounting practices identified.

10. Compared to the data (or average) of industry: Information (or average) of the industry, the organization's criteria for assessing the reasonableness of the handle provides the ratios and trends. For example, if the rate of financial return per ton of raw materials is much lower than the industry average, indicating that the efficiency of the production process is very low.

Since the data (or average) of external nature of the industry, the more reliable measure than mere comparison with other funds provided by the auditee provides standards. Therefore, the comparison of the data (or average) of the industry, is crucial and requires careful analysis and interpretation.
Compared with the details of the operation. Reports and information on the entity’s operational departments valuable information for comparison with the information contained in the reports providing accounting. For example, operation reports in related to the quantity, labor required for production or number of goods may be controlled with given data in list of employees, cost of goods, cash available or etc. Such comparisons may be caused by the existence of fraud registered gross production capacity of more than or more than the salary costs of revealing. Even in cases where there is no deliberate wrong doing such comparisons could help determine the quality of the entity’s accounting system.

11. Compared with non-financial information. There are a variety of non-financial information, comparisons and trends that can be useful and valuable for auditors. For example, statistics and information about the staff, production statistics and trends of population growth often gives away view of corporate operations. Such information can often increase the relation of financial data. Industry or economic information beyond the information can be used in analytical methods to be used. For example, if an entity such as a regional power company is located in an area with four regular season statistics and rational evaluation of the vagaries of weather data can be recorded in the company’s earnings may be beneficial. Inter-organizational nature of these non-financial information, the more valuable it is for auditors [5, p. 120].

Statement and claims management:

Managing a business unit responsible for providing appropriate financial statements underlying and the desirability of presenting the financial statements of all the important aspects, implicitly accepted accounting standards and claims management on the recognition, measurement and presentation of financial statements and disclosure of sufficient elements expressing those elements.

For example, contexts of a financial statement and the auditor’s investigation aim to balance out the detailed inventory accounts.

1. The existence or occurrence of material and goods available physically exist on the balance sheet shows inventories held for sale or consumption during the normal business activities.

2. Completion: Inventory quantities include all products, materials, inventory requirements and inventory values consisting of all the finished goods, materials and supplies owned by the company and the warehouse or in the way goods are in stock.

3. Obligations and liabilities: The company claims in respect of legal documents or documents that reflect the company’s ownership.

4. Disclosure and reporting: inventory is correctly classified in the balance sheet and is listed under assets.

5. Valuation or allocation: goods available are correctly reflected on their cost on the accounts.

**CONCLUSION**

Audit evidence to support the importance of technical and scientific opinion is the independent auditors and accounting system of data and information auditing entity is formed. Professional auditor does not handle all available information, but uses sampling model and audit procedures used to test and build on the evidence that are persuasive instead of being conclusive. So, in order to assess the quantity and quality of audit evidence, its adequate professional judgment uses and applies professional skepticism. The more reliable and sufficient audit evidence will reduce the risk level and makes the auditors opinion more accurate and complete.

References:


5. Richards, B. (2005), Internal audit, Auditing organization press, Tehran, Iran.