



TRIBUNAL DE CUENTAS

*Tribunal calificador de las pruebas
selectivas para el ingreso al Cuerpo Técnico
de Auditoría y Control Externo del Tribunal
de Cuentas*

QUINTO EJERCICIO – INGLÉS

OPOSICIÓN AL CUERPO TÉCNICO DE AUDITORÍA Y CONTROL EXTERNO DEL TRIBUNAL DE CUENTAS

(Resolución de la Presidencia del Tribunal de Cuentas de 29 de abril de 2019,
B.O.E. Nº 114 de 13 de mayo de 2019)

Debe traducir el siguiente texto al español.

Audit evidence

126. The auditor should perform audit procedures in such a way as to obtain sufficient appropriate audit evidence and thus draw conclusions on which to base the auditor's opinion.

127. Audit procedures should be appropriate in the circumstances for the purpose of obtaining sufficient appropriate audit evidence. Audit evidence comprises information contained in the accounting records underlying the financial statements and from other sources. The auditor should consider both the relevance and the reliability of the information to be used as audit evidence. An audit of financial statements does not involve the authentication of documentation, nor is the auditor trained as or expected to be an expert in such authentication. However, the auditor should consider the reliability of the information to be used as evidence, including photocopies, facsimiles, filmed, digitised or other electronic documents, and take account, where relevant, of controls over their preparation and maintenance.

128. Audit evidence should be sufficient and appropriate. Sufficiency is a measure of the quantity of evidence, while appropriateness relates to the quality of evidence – its relevance and reliability. The quantity of evidence required depends on the risk of material misstatement of the subject matter information (the greater the risk, the more evidence is likely to be required) and on the quality of such evidence (the higher the quality, the less may be required). Accordingly, the sufficiency and appropriateness of evidence are interrelated. However, merely obtaining more evidence does not compensate for its poor quality.

129. The reliability of evidence is influenced by its source and nature, and is dependent on the specific circumstances in which the evidence was obtained. Generalisations about the reliability of various kinds of evidence can be made – but with important exceptions. Even when evidence was obtained from sources external to the audited entity, such as external confirmations, circumstances may exist that could affect the reliability of the information. While recognising that exceptions may exist, the following generalisations about the reliability of evidence may be useful:

- Evidence is more reliable when it is obtained from independent sources outside the audited entity.
- Evidence that is generated internally is more reliable when the related controls are effective.
- Evidence obtained directly by the auditor (for example, through observation of the application of a control) is more reliable than evidence obtained indirectly or by inference (for example, through inquiry into the application of a control).

- Evidence is more reliable when it exists in documentary form, whether paper, electronic, or other media (for example, a simultaneous written record of a meeting is more reliable than a subsequent oral report of what was discussed).
- Evidence provided by original documents is more reliable than evidence provided by photocopies or facsimiles.

130. Greater assurance is ordinarily provided by consistent evidence obtained from different sources, or of a different nature, than by items of evidence considered individually. In addition, by obtaining evidence from different sources or of a different nature, it may be possible to identify individual items of evidence that are unreliable.

131. Audit evidence may be obtained by testing accounting records. As well as information that supports and corroborates management assertions, account should be taken of any information that contradicts those assertions. In the case of financial statements in the public sector, management may often assert that transactions and events were carried out in accordance with the legislation or due authority, and such assertions may well lie within the scope of a financial audit. It may also be necessary for auditors in the public sector to consider the requirements and guidance in the Fundamental Principles of Compliance Auditing and the related guidelines¹⁵ when developing or adopting standards in such cases.

132. When adopting or developing auditing standards, SAs should also consider the need for requirements to obtain sufficient and appropriate audit evidence in relation to:

- the use of external confirmations as audit evidence;
- audit evidence from analytical procedures and different audit sampling techniques;
- audit evidence from the use of fair value measurement, if relevant;
- audit evidence when the audited entity has related parties;
- audit evidence from the audited entity's use of service organisations;
- audit evidence from using the work of internal audit functions or, when allowed by law or regulation and considered relevant, the direct assistance of internal auditors;
- audit evidence from external experts;
- the use of written representations to support audit evidence.

Further guidance on such procedures and requirements are included in the level 4 ISSAIs, which may be of assistance for SAs when developing further requirements in these areas.