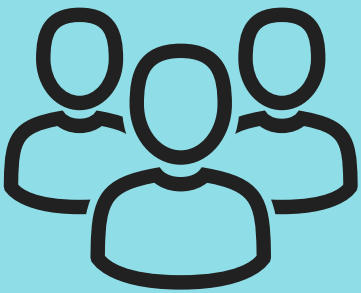


QUESTION YOUR AUDIT EVIDENCE



Auditors back up everything they say with evidence, so it's gotta be good!

WHERE DID IT COME FROM?



Gather evidence from objective third parties rather than the auditee! No, as cute and sweet as they are, auditees cannot be trusted... period.

WHO HAS TOUCHED IT?



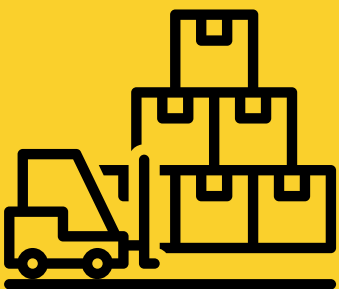
Who has had the opportunity to alter your evidence? The more hands that have touched it, the less trustworthy the evidence is.

PHYSICAL OR DOCUMENTARY?



Testimonial evidence cannot be relied upon (see the first question!) Instead, work with physical or documentary evidence to support your conclusions and findings.

CAN YOU GET SOME MORE?



Only stop gathering more when you can stand up to a hostile auditee and still feel confident about your assertions! Think of both quantity and range.

WHAT IS THE WEAKNESS?



Because auditors can be misled by any type or source of evidence, layer on corroborating evidence to compensate for the weak spots.