



eAuditing Fundamentals: Virtual Communication and Remote Auditing

J.P. Russell, Shauna Wilson

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The purpose of this book is to provide hands-on guidelines for using electronic communication tools as part of the auditing process. The pros and cons of conducting e-audits and their consequences will be reviewed. There are situations when e-auditing techniques are more efficient, and other times they may be less efficient and even lead to questionable audit report conclusions. In this book we provide proven techniques for conducting remote audits (eAudits) and explore eAuditing practices to help organizations make informed decisions regarding their use. A ten point eAudit program implementation checklist is included with the book. Combined, the two authors have over 20 years experience conducting remote audits and using virtual communication technologies.



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