

COMPREHENSIVE AUDITING

An INTRODUCTION



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INTRODUCTION

This publication provides an overview of comprehensive auditing and related public sector reporting principles. It is intended to give a general orientation to members of public sector governing bodies, the managements of these organizations, and auditors and consultants who provide advice to such clients and who serve accountability relationships.

Although the term comprehensive audit has been around since 1978, it is still not widely understood. This is probably because it describes an evolving concept, one that has changed considerably over the years. What has not changed is the commitment of its practitioners to improving value-for money in the Canadian public sector.

This booklet explains what we mean by that term now, the conditions that make it important to adopt this form of auditing in the public sector, allied notions of accountability reporting, and the different forms that comprehensive audit can take. It also describes the overall approaches that are used in practice and some of the benefits that are associated with comprehensive auditing.