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Question 1

Complete

Marked up of 100

The different types of auditors are described below:

1. External auditors – auditors who express an independent opinion on whether the annual financial statements of a company, fairly present the financial position and results of the company's operations.
2. Government auditors – auditors who evaluate and investigate the financial affairs of government departments and report their findings to senior government.
3. Forensic auditors – auditors who concentrate on investigating and gathering evidence where there has been alleged financial mismanagement, theft or fraud.
4. Special purpose auditors – auditors who specialise in a particular field such as environmental auditors, who audit compliance with environmental regulations, and VAT auditors who work for the South African Revenue Service and who audit employers' VAT returns.
5. Internal auditors – auditors employed by the company who perform independent assignments on behalf of the board of directors of the company relating to the evaluation of the efficiency, economy and effectiveness of the company's internal control systems and business policies.

Choose the option that indicates which types of auditors are correctly described.

Select one:

- a. 1, 2 and 3.
- b. 2, 3, 4 and 5.
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- d. 1, 2, 3 and 4.

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