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□□□ audit quality encompasses the key elements that create an environment which maximizes the likelihood that quality audits are performed on a consistent basis a quality audit is likely to have been achieved by an engagement team that exhibited appropriate values ethics and attitudes

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□□□ 2023□8□20□ to conclude audit quality is more than audit process quality and audit quality is more nuanced than the binary model of audit report quality allows for the ultimate outcome of the audit is a report on the client s audited financial

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□□□ 2023□2□10□ audit quality ey global ey is committed to delivering globally consistent high quality audits that serve the public interest by promoting trust and confidence high quality audits enhance trust and confidence in the capital markets and facilitate economic growth

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□□□ the iaasb believes that the framework for audit quality is an important basis for continuously improving audit quality and encourages stakeholders to use it including national audit firms global networks and professional accountancy organizations for example to reflect on

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□□□ 1 foreword financial information should be relevant timely and reliable to meet the needs of users national laws and regulations as well as an entity s stakeholders often require an external audit of some elements of the financial information to give users confidence that the information can be trusted

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□□□ 2024□2□23□ key metrics download the report quality ethics and trust quality informs every aspect of our audit assurance business and is the bedrock of our strategy our pursuit of audit quality is at the center of our culture of continuous improvement as we seek to make our best work today even better tomorrow

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to help all audit professionals concentrate on the fundamental skills and behaviors required to deliver a quality audit kpmg has developed the audit quality framework based on international standards on quality control isqc 1 issued by the international auditing and assurance standards board iaasb and on the code of

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