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Audio Technique Techniques are tools, methods or processes by means of which an auditor collects necessary evidence to support his opinion in respect.

Kind of audio Techniques

- * Posting verification
- * Extension verification
- * vouching
- * Confirmation
- * Physical examination
- * Reconciliation
- * Testing

Posting verification - verification of items by one source to another source.

to establish the authenticity and consistency of recording process.

- * Extension verification - multiplying two or more accounts to prove the accuracy of the total