

## The Business of Auditing and Auditing the Business: Part V

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By Patrick Klemens Feb 21, 2013 4:13 pm EST



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Similarly, auditors carry certain responsibilities too. Recognizing the fact that all audits are disruptive to the business, the savvy auditor will develop a more collaborative audit plan that will serve both parties. The auditors must be observant and open to the interpretations provided by the auditees. The auditors' findings need to be fully vetted, and final observations must be understood for the system failure that they represent as well as for the opportunity for future improvement. After the findings have been assessed and agreed, the quality manager must employ both technical and organizational...

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