International auditing standards and their effective role in establishing the principles of corporate governance.

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Abstract:

The role played by international auditing standards is found in the commitment to governance and the establishment of its principles in various companies through standards issued by international regulatory bodies of the profession, which aim to reduce corruption financial and administrative burden experienced by different companies. , due to the lack of transparency of reported financial information, as well as the conflict of interest between shareholders and government officials who it led to mismanagement.

Some results have been obtained, especially since the implementation of governance in developed countries has received a lot of attention due to the crises that these countries are facing, unlike developing countries. It has also become clear that the role of international auditing standards is to establish corporate governance through standards that ensure the correct implementation of administrative procedures and policies. Consolidation of auditing principles by issuing international standards as a way to increase the transparency and reliability of financial reports and to help limit the financial manipulations that have caused many companies to fail.

Keywords: Auditing standards, audit elements, control, auditor, reliable information

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I. Introduction:

In our fast-paced economic and social era, various actions and decisions are made, with various perspectives and claims being presented and discussed for accuracy and reliability.

The importance of accuracy, reliability, and validity in state and business administrations is paramount for effective decision-making, reliable and accurate information is crucial for efficient use of scarce resources and decision success, but inaccuracy can hinder this process, The inaccuracy and the inaccuracy and of the information provided prompts decision-makers to implement various precautions. The most crucial precaution is to thoroughly audit and verify the information provided by independent parties, Auditing confirms the accuracy and impartiality of information, making it reliable for decision-making in individuals or institutions.

At this stage, the importance of examining the existence and continuity of individuals, companies, society, and the state emerges during the transition from the smallest structure to the largest structure within the individual, social relationship, and interaction.

Audit, which is a function of balance in the event of a counter-reaction and as a result of it, is an obligatory condition for all structures, whether large or small, the presence of audit can be mentioned in all areas and situations where movement occurs, because the continuity and harmony of collective life will be possible through auditing. Community Environment In this sense, the audit maintains its existence as long as the individual remains in the community and the relationships managed by the administrator will exist. Because the continuity and harmony of collective life will be possible from the audit of the social environment in this sense, the audit will maintain its existence as long as the individual remains in society and the relations managed by the official.

In this context, the audit maintains its existence as long as the individual remains in the company and the relations managed by the official are in force, which allows us to present the main problem:

To what extent does international auditing standards help establish corporate governance principles?

Through the previous main question, the sub-problems of the topic can be presented as follows:

1- What are the historical contexts that made the audit a dynamic process in financial applications?

2-What are the basic factors in an audit request?

3- What are the elements, principles, methods and types of international control?

The following hypotheses were developed through the main problem and the sub-questions:

1- These are small and medium businesses that only have a specific list.

2- Only the implementation of the international norms in force is sufficient to strengthen the foundations of corporate governance and to contribute to the resolution of conflicts.

3- The impact of the application of international audit standards appears in the improvement of audit quality the importance of studying:

International auditing standards are of great importance thanks to their effective role in supporting the confidence of society, officials, and project owners in the auditing profession. In addition to guiding professionals in evaluating their work and removing any confusion or ambiguity, it is also of great importance in helping auditors as it serves as guidelines and rules that help the auditor perform his task.

1. **Study objectives:**

The objectives of the study are to identify:

- Clarify the basic concepts related to international auditing standards;

- To demonstrate how the application of audit standards is mandatory to ensure the quality of the audit process;

- Recognize the importance of corporate governance;

- Clarify the principles and rules on which the corporate governance system is based;

- To highlight the role of the audit as a government mechanism in improving transparency and disclosure of information related to it.

2. **Approach to the study:**

Throughout this article, we have relied on the descriptive and analytical approach to address international auditing standards. Research assets: This research document includes three assets arising from the nature of the problem and the hypotheses proposed to answer, which are the following:

First: the historical development of auditing;

Second: Factors that require auditing;

Third: Elements, principles and methods of international auditing;

Fourth: Methods and types of international auditing.

II. Historical evolution of auditing:

A concept of public finance management that prioritizes the principles of transparency, accountability and efficiency dominated the whole world in the 20th century.

The principle of the rule of law, based on pluralism, dominates this system, the basic theory of the modern state. In particular, the transformation witnessed by public finances. In the last fifty years, administrations have shown that audit is a transformation, a dynamic process that has become reality, but it cannot meet contemporary needs due to the lack of adaptability to classic doctrines and auditing cannot be left from the period until the twentieth century is considered the "birth and development" of auditing, while the period after the 20th century considered the "transformation" of auditing.

The birth and development period of auditing:

Although the auditing profession was Historical sources indicate that auditors were considered reliable in providing financial statements before the Industrial Revolution, although they were not officially recognized.

Therefore, it is clear that the listeners are considered to inform. The public and officials are expected to respect the duties of the king and administrators and prevent inappropriate practices similar to ancient civilizations such as Egypt, Greece and Rome. Ancient Egyptian administrators used scribes who worked independently of each other to review financial records and conduct inspections of agricultural products to determine the taxes to be collected (Guy-Alderman-Winters, 1990; Fleisher-Brevets'-Samson, 2005; Gorbuz, 1982). Hence the government accounting system of the Zhao dynasty, which ruled China between 1122 and 256 BC. UA, which incorporated a detailed budget process and review of all state institutions. Again, in the 15th century, the People's Assembly was used to control the receipts and expenditures of public funds in Athens and the state. Financial records kept by state officials whose terms had expired were examined by public auditors (O'Reilly-McDonnell-Winograd et al., 1998).

At the same time, in Athens, in the 4th century BC, there was an organization responsible for controlling public finances (Gorboz, 1982). In the Roman Republic, public finances were under the control of the Senate and were effectively inspected by censors and cisterns. The public accounts are audited by auditors under the supervision of the treasurer.

At that time, the division of functions - in relation to public officials - for the collection of public revenues and the payment of expenses was adopted and a detailed system of control and feedback was put in place.

When the importance of auditing was first noted in England in the 14th century, auditors were listed among elected officials, municipal accounts and private owners the craftsmen began to be audited regularly (O'Reilly-McDonnell-Winograd et al., 1998).

1. **Audit transition period:**

These stages of development and transformation have led to a significant increase in audit demand, leading to the impact of variables such as biases and motivations. Another major event for the auditing profession was the approval of the Company Act 1862, which imposes. the requirement to use an independent auditor from companies or joint ventures in England (Guy-Alderman-Winters, 1990).

The following basic points were contained between articles 83 and 94 of the Audit Law, which dealt with supervision in relation to supervision, the appointment of auditors, their relationship with companies and their duties in the end:

He said the auditors will request and review all the company's balance sheets and accounts as part of the audits and will write a detailed report that will include their opinions. During these inspections, accounting units and other personnel will assist the auditors (Companies Act, 1982)".

Second World War and after, the emergence and development of key determinants of modern financial management such as accountability, transparency and the use of resources in the public sector. the need for an effective operational program and increased structuring in the public sector.

Changes in auditing style also emerged with technological developments such as electronic information processing systems in the late second half of the 20th century (Ricchiute, 1982; Gay-Alderman-Winters, 1990; Dittenhofer, 2001).

2. Terminological and conceptual characteristics of the audit:

Studying the etymological origin of the concept of auditing, which dates back thousands of years, would be useful to understand why nations need such a concept and structure and what this concept means to them at the time of introduction. the meaning of this term that has roots in many languages, because listening is mentioned in Every language finds its place in collective life, whatever the level of development of countries and languages. At the same time, the meaning of this concept is largely similar, although it varies from language to language.

For example, although the forms vary in Western Indo-European languages, "control" generally corresponds to the notion of review (Atay, 1997). "Marakbi (review)" comes from "knight" and "rükub" - the old version and the equivalent of audit in Turkish - and has meanings such as taking a look or considering the current situation and what it should be.

3. The concept of auditing:

The concepts of auditing have changed from one researcher to another, from one author to another and from one organization to another, to arrive at a general concept of auditing, which is as follows:

As defined by the American Accounting Association:

"An orderly and objective process of obtaining and evaluating evidence on facts and economic events to verify the degree of conformity between these facts and specific standards and to communicate the results to users of information who are interested in this verification." (Ahmed Gomaa, 2012, p. 31).

Khaled Abdullah proposed a general concept:

The audit process includes review, verification and reporting. Review means ensuring the accuracy of the measurement and the consistency of the transactions that have been recorded. the arithmetical measurement of financial operations related to the specific activity of the project. As for Social and psychological, scrutiny occurs when a person, group or organization determines or influences what another person, group or organization will do. Auditing is a managerial function in business management. In this sense, auditing applies to

everything, companies, procedures, people and things. In a company, auditing means checking that everything is in accordance with programs, principles and accepted orders (Atay, 1997). Again, in terms of business management, the audit is related to the evaluation of the organization's performance, and the audit period includes the following phases: the protection of the standards, the comparison of the results obtained by implementing these measures and taking the necessary measures for correction. deviations (Kazmir, 1979).

The American Institute of Certified Public Accountants (AICPA) defines assurance in narrow terms as a written communication that allows a conclusion to be drawn on the organization (Konrath, 2002). American Accounting. The Commission on Auditing Based Advice (ASOBAC) defines auditing as follows: Auditing is a systematic process of objectively obtaining and evaluating evidence about statements about economic activities and events and reporting the its results to the entity.

competent to determine the degree of consistency between the statements related to these economic activities. It is events and predetermined criteria (O'Reilly-McDonnell-Winograd et al., 1998).

III. Factors that require auditing:

Auditing is generally based on the relationship between cause and effect. If the processes and procedures that are to be performed as a cause and the review and request for review that are to be performed in relation to them, the processes and procedures can be seen as a consequence. In this way, an audit request is a result of four basic factors. These are complexity, distance, motivation, and prejudices of the resource and outcomes.

1. Complexity:

In organizations, the volume and complexity of economic activity complicate the process of maintaining accuracy. The data mainly concern distributions, costs and income distribution. Decision makers cannot always wait to collect financial data and get technical information to understand the financial data. While the complexity of reliable records and the difficulty of decisions regarding accounting procedures require the presence of professional accounting units, the presence of the audit activity is necessary in these cases because the meaning of these data and the accuracy and reliability of the data are communicated to the decision makers (Jay-Alderman-Winters, 1990).

2. Dimensions:

Today, decision makers and users of information are usually separated from the organization spatially. For example, no shareholder of a large corporation can physically see and remove the company or its facilities. Part of the financial management of the contracting party when it comes to the use of the loan granted by an international institution. The financial institution that will lend to the country. Therefore, decision makers cannot obtain information about the entity and its activities directly and these have nothing to do with the accounting data of the established institution for reasons such as the difficulty in accessing the data or their needs to know. Although it increases the size of the misleading information intentionally or unintentionally, and leads to an increased demand for information from an independent body to review the financial reports, i.e. page for example, verification (Guy Alderman-Winters, 1990).

3. Motivation and prejudice of the provider:

It is always possible that there is a conflict of interest between the people who provide the financial information and those who provide the information to the people who use that information. Depending on this conflict of interest, the person providing the information may act intentionally or without prejudice. For example, it is normal for management to have a more optimistic attitude towards the future and business compared to others.

Contrary to this optimistic management attitude, it is possible for information users to act in a way that is detrimental to management in relation to the collection and interpretation of financial information. It is from this aspect that prejudices and conflicts of interest create the demand for the existence of an independent unit and the activity of reviewing the financial statements to ensure the stability of the financial statements of the institutions (Guy-Alderman- Winters, 1990).

4. Consequences:

In today's economic conditions, economic decisions often require large expenditures. These costs affect many people and economic structures. The impact given by the above decisions, from the micro configuration to the macro configuration with negative and positive homogeneity, shapes the nature of future expectations. It is therefore necessary to have useful and reliable financial information when making these types of decisions and therefore, auditing acts as a safeguard to produce this reliable information. (Guy-Alderman-Winters, 1990).

IV. Elements and principles of international auditing:

1. Audit Elements:

Auditing is a relationship based on mutual interaction between auditors and auditees. What are the basic elements of this relationship based on mutual interaction? It is possible to analyze the elements of the audit necessary to carry out the audit in the manner provided in the subheadings "Aim, scope and hypothesis". Audit" and "Authority Audit and Employée"

1.1. Scope, purpose and assumption of the audit:

Company employees must not cross the boundaries of their organization or legal structure and must act in accordance with the stated objectives. Acting in accordance with the rules, principles and predetermined rules for purposes may require the imposition of certain sanctions on employees. In this context, government officials are subject to a hierarchical review regarding the provision of public services. The final audit topic concerns the assets of an organization. The interested parties use movable and immovable assets adapted to their activity and operation, during the implementation of these procedures and operations. The above assets must be supported and protected to be used in accordance with the provision of the service. This is possible only to check if the assets are maintained in the specified condition (Atay, 1997).

1.2. Audit and responsible body:

There are employees, that is, employees who work in companies that provide services. that is, the subjects, necessary for each audit, which have different audit authorities and functions according to the subject of the audit. Before clarifying what "agent" means, it will be useful to discuss the concepts of authority and competence in an inductive context. In this sense, power can be defined as "ability".

An administrative body in charge of carrying out a specific operation from an administrative point of view. In other words, authority is the ability of the person or persons holding the administrative agency to perform legal operations on behalf of public legal entities (Gösler, 2009). » In an administrative process that involves a declaration of intent and that leads to a certain legal result, the element of authority consists in the question of who will issue that declaration. This statement is a goal because the process that takes place without obeying the rules of authority in relation to people and the subject, be it matter, place or time, will be dangerous for the element of authority (Gözler, 2009), as it will be inevitable for the element. of authority.

2. Auditing principles:

The principles of auditing are necessary to verify the accuracy of documents, legal compliance, the implementation of decisions and management activities in order to increase the opinion of the audit that will finally be expressed on the audit activities (Tipu, 1998). The principles of auditing are the basic guiding principles. The listener gained mainly through experience and constitution. Audit rules. These principles are not only a simple set of rules with the movements they contain, but they also have a close connection with the audit procedures, because the audit procedures define the method of movement that ensures that the auditor is based on criteria and valid. Apply the principles of auditing (Holmes-Overseer, 1972). In this context, the principles of auditing can be discussed, such as "principles for auditors" and "principles of auditing activities" Compliance with various minimum requirements by the people and organizations that will perform the audit. The activity during the audit will increase the merit of the audit performed and the consistency of the audit results and reports. In this sense, it is possible to discuss the principles for listeners under four subheadings.

Principle of professionalism, care and skepticism:

In addition to this principle, which depends on the person, the auditor is expected to have a technical competence in the field of accounting and auditing data. This competence requires information on technical skills and competent work experience to make an independent assessment. Expertise does not consist of technical information itself; To carry out the assessment, professional experience is also required. Thus, technical information and professional expertise are included professional skills that complement each other (Ricchiute, 1982; Cook and Winkle, 1980).

However, critical thinking does not mean that the auditor will make a perfect judgment in every audit, since it requires an investigative mindset and a critical evaluation of the audit evidence, since the possibility of error is always present in any audit conducted by the auditor. But these errors should not be at a level that disturbs the audit activity (O'Reilly-McDonnell-Winograd et al., 1998; Cook and Winkle, 1980; Ahrens, A. A. -Lubeck, 1997).

The principle of independence:

This is the most controversial fundamental principle, because it is debatable whether the auditor is independent from the audited party, on whose behalf the audit is carried out. Since the independence is determined by the dependence between the auditor and the audit, the type of audit can be used as a means to resolve the dispute. This means that the dependence between the auditor and the subject under audit is clear in the internal audit, while independence is a responsibility.

in the external audit. Thanks to this principle, it becomes possible for the auditor to be superior to the audited entity and ask questions and ask for information and documents on which his superiority depends (Atay, 1997).

Otherwise, the effectiveness of the audit will decrease because the agents will avoid this audit. Independence will lead to prevention, that is to say a responsible behavior by those who participate. The relevant decisions, judgments and recommendations related to the audit must be objective and this objectivity must be perceived by the third party to demonstrate the independence of the audit and also this responsibility. (US Government Accountability Office, 2007).

In addition, there are no personal relationships, obligations or conflicts and interests should be included in the auditor's inspection to demonstrate the independence of the audit. Therefore, it is not enough that the auditor is technically independent or that his decisions are not influenced by the services. They must also avoid situations that may call into question their independence (O'Reilly-McDonnell-Winograd et al., 1998).

In addition to these issues of autonomy, moral issues, people, character and honesty are central to autonomy. Independence being a state of mind deeper than rules and standards, auditing requires technical knowledge, honesty and professional skills in accordance with the environment at a high level (O'Regan, 2004).

- **Principle of objectivity:**

Objectivity means the auditor's objective comparison between what is happening and what should happen without the influence of his feelings and exposure to external influences during the audit. However, this situation is not a mechanical application and should not prevent the auditor from using the assessment limit at certain levels in any of his assessments within the scope of his duty or in accordance with the good performance of the service Determining the standard to be used in the audit is an audit requirement in terms of objectivity.

- **Honesty principle:**

Since the audit is of great importance, the auditor must keep his personal interests and feelings aside. Therefore, he must demonstrate trustworthiness, personal integrity and virtues such as fairness and professional conscientiousness (Atay, 1997). In the country, public trust is protected and strengthened by auditors who faithfully carry out their professional responsibilities.

In view of all this information, the auditors should to maintain an objective, real and neutral attitude, away from ideological concerns regarding the entity subject to the audit and the users of the audit reports. The auditor of course assumes the risk of violating this principle to obtain a personal statement or to take control of the companies. However, it is important that the auditor is aware of his responsibilities in addressing the public's concerns.

3. Principles of the audit activity and the subject of the audit:

As audit institutions and individuals must adhere to different principles, there are certain rules that auditors and audit entities must adhere to when conducting audit activities. For example, at least some principles must be followed when planning an audit, gathering evidence and expressing an opinion, because trying to audit an institution that cannot be audited would be a futile effort. The principles of the audit activity and the audit topic can be discussed below 7 subsections.

- **The principle of auditability:**

Auditability, a basic control requirement, means the applicability of audit procedures. For example, if all the financial records of an organization are destroyed beyond recovery and these organizations cannot be audited. In such cases, auditors can administer alternative methods, but it is not possible to use alternative methods to give a positive idea of the general condition of all destroyed financial records (O'Regan, 2004).

- **The principle of totality**:

The principle of completeness, which means entering all transactions and events in the register, requires that all types of financial movements that are in the register are recorded during the period from the collection to the accounting of the expenses of the ministries of public funds. For example, the presentation of assets in the statement of assets and resources in the statement of debtors as a whole in the accounting records is a necessity and the consequence of this principle (Tepe, 1998).

- **The beginning of time and observation:**

The principle of time and observation should be considered when planning the audit. The timing of the appointment of the auditor in the organization to be audited is of great importance in planning the audit. Thus, planning the audit task first allows auditors to quickly plan the audit and have more time to identify current accounting problems and internal control deficiencies. Monitoring is a process that manages the work of the assistant auditors and discovers whether the objectives of the audit have been met obtained (Ricchiute, 1982). The assistant auditors should observe and help the account managers to solve the problems that identify and confuse the questions encountered during the audit.

The assistant auditors should observe and help the account managers to solve the problems that identify and confuse the questions encountered during the audit. In this sense, the trial period allows the acquisition of professional skills and also provides the opportunity to benefit from the experience of account managers in the tasks performed by deputy auditors (Cook-Winkel, 1980).

- **The principle of sufficiency and sufficiency of the evidence collected:**

Sufficient and relevant audit evidence provides the fundamental basis for obtaining logical and informative audit results. Determining the adequacy and sufficiency of audit evidence is a matter of the independent auditor's professional judgment. Adequacy of evidence reflects the amount of evidence obtained, and adequacy of evidence refers to the validity and appropriateness of evidence. The conclusion that "the higher the better" cannot be drawn in terms of the amount of evidence. A reasonable cost is required to review the audit.

Therefore, the auditor must evaluate the effectiveness of the information product and the cost of collecting additional evidence (Ricchiute, 1982).

- **The principle of legitimacy:**

The need to have the principle of legality, which reflects the degree to which the audit activity is compatible with the legal aspect of the system, is particularly important in the field of state audit in relation to the auditor. For example, the professional authority of the rules that members must follow and their audit activities and complementary processes are governed by the relevant regulatory law of the higher audit.

The principle of legitimacy can be ensured by the fact that the audit activity subjected to a hierarchical audit. But the activities of audit institutions such as SAI, which are unique in this field, are not verified, because the auditor's control process cannot be extended indefinitely. However, it is possible to strengthen the legitimacy of the audit through indirect methods such as parliament and the press (Atay, 1997; Tepe, 1998).

- **The principle of cohesion:**

This principle expresses the actual occurrence of the operations recorded during the period in relation to the calculation, evaluation and precise measurement of the operations. Therefore, the data held by the services must be entered to reflect reality. Otherwise, the sequestration of records from the services, which do not reflect reality, is equivalent to the absence of records (Tepe, 1998). At the same time, the consistency of the financial statements shows that the accounting principles are applied in the same way both for the current year and for the previous year. If both years are not available for reasons of consistency, this situation must be explicitly mentioned in the audit report (Holmes-Overmyer, 1972). Thus, auditors respect the principle of consistency when testing the financial accuracy of public accounts (O'Regan, 2004).

- **Principle of expressing opinion:**

The auditor reveals his independent opinion on the financial statements of the organization he is reviewing and the authority has reports that will be used for future decisions to be taken by management (Ricchiute, 1982). In the reports, both positive and negative opinions can be expressed regarding the accuracy of the financial statements. A negative opinion results from an inaccurate presentation of the financial position and results of activity in the financial statements. Both The opinion is recorded in the financial statements and the notes regarding opinions not expressed in the reports are prepared (Cook-Winkel, 1980).

V. Methods and Types of International Auditing:

1. Audit methods:

The audit method, which is determined by factors such as the timing and nature of the audit, the level of the audit in the organization and the development of the audit system, can be described as a strategy of audit or a guide. Selecting the appropriate audit method is an important part of the audit planning process (O'Regan, 2004). In this context, audit methods can be defined taking into account different criteria. In the distinction that must be made on the method when an audit, the audit methods are different depending on whether the audit is carried out in a way that is informed, documented, investigative, controlled or on the road, and according to the qualification of the auditing organization.

- **Informed control and immediate review:**

On-site inspections allow the organization to prepare for a regular audit, but the audit periods should not be too long. Since the normal functioning of the organization can be disturbed by frequent surprise inspections, care must be taken to ensure that the above-mentioned harassment does not occur when using this method (Atay, 1997).

- **On-site audit and documentation audit:**

On-site verification, which is generally used for inspection and investigation, helps to enforce the audited entity in its country and gives the opportunity to make a detailed and general assessment of the audited entity. Therefore, the probability of discovering the truth is higher. This review can be immediate or informed. In a documentary audit, the auditor does not visit the audit site; bring with him all the documents related to the entity he wants to audit and perform the control. Although it is possible to carry out a cheaper and faster audit, this can make it difficult to get to the bottom of reality and obtain completely accurate results. For example, most of the audits carried out are carried out by SAIs in the field and the audit is carried out on an audited basis. The qualifications of the institution and the permanent structure of the audit may return after some time to an office audit (Atay, 1997).

- **Controversial audit and non-controversial audit:**

The undisputed audit is not intended to accuse or investigate individuals; it is carried out objectively and publicly documented to clarify a certain situation or problem. Methods that require investigation such as thinking, expression, testimony and interpretation are not applied. Although this method is necessarily present in the documentary audit, the suspicious audit must be applied in the on-site audit to obtain sound results (Atay, 1997).

- **Direct audit and non-direct audit:**

The audit of the directive is the initiation of the audit by a higher authority and the direction of the auditor and the subject of the audit in terms of purpose, method, type and other aspects. In fact, each audit is directed at a certain level and non-directive at a certain point, while the audit cannot be completely directed, because the audit is a decision-making process and requires discretion at the lowest level. Since each audit is first performed with respect to the time when the audit begins or a request must be made or enforcement bodies must initiate the audit in order for the audit to be complete and for the membership to be in effect. During the audit process, the higher authority can direct an auditor to a certain level, especially in contested and uncontested audits.

In addition, non-executive control is mainly valid in the framework of ex ante control and is applied to the administrative phase during disciplinary processes and before the process of civil servants (Atay, 1997).

- **Individual audit and audit as a board of directors:**

The audit as an individual audit and the audit as a board can be divided according to the number of people (one or more). It is directed by. An audit is called a single audit if it is conducted and carried out by a single person at all stages. In this sense, individualism is predominant in hierarchical audits. If the auditors and the people who evaluate the decisions made during the audit and draw conclusions are the same and if they consist of several people, the audit is carried out entirely as the board of directors. The board audit method is particularly applied to audits carried out by SAIs (Atay, 1997).

2. Types of auditing:

The audits performed vary according to the operability of the audit, what principles will be applied in the audit, audit methods and types of audits. Accordingly, it is important to know the types of audits specific to the organization and the audit function. In this context, the types of audits differ on aspects such as time, scope, organization and continuity. Although types of audits are discussed under different headings in many sources, it would be useful to prefer a tripartite division within the main approach of study. From this standpoint, the types of audits can be discussed under 3 basic types.

- **Scope audit:**

In terms of purpose, the audit can be divided into two categories: the internal audit, which symbolizes the audit of an organization from the inside and varies according to the size of the organization, and the external audit, which generally means that financial data and information audited by independent individuals and institutions (Ricchiute, 1982). In this sense, the fundamental difference between internal and external audit is determined by the organization of the auditor's attitude towards the audited organization (Edds, 1988).

- **Check in terms of time**:

One of the most obvious differences regarding the audit is the timing of the audit. On the one hand, over time, the audit can be subject to a double subdivision according to the implementation "before (preventive - before the audit) or after (corrective - after the audit)" and be "continuous or with interruption." This division is particularly important to show the quality of the external audits carried out by financial and accounting institutions.

- **Audit by subject:**

A widely accepted distinction regarding the audit is that the audit is a subject that is central to the auditing activity because the audit is a higher function in corporate structures; must assess whether the operations are carried out in accordance with the legal system, efficiently and productively. In the distinction made regarding the subject in the framework of the state audit, the audit of regularity is generally understood. However, it is now clear that there are new ones the types of audits called Performance (Economy, Efficiency, Effectiveness), Environment, Equity, Ethics, Equivalence, Electronic Audit Process (PVPE), Program Evaluation and Financial Verification and Advisory Council in the State Audit. (Özer, 1997).

Conclusion:

Auditing, whose needs cannot be neglected in relation to the private and public economy of our time, began to be considered a science with attractions and theoretical hypotheses. With the significant increase in the need for auditing, especially after the twentieth century, it became necessary to eliminate the unknown aspect of the theoretical side of this new profession that requires experience.

Consequently, the audit, whose theoretical aspect is well constructed, serves directly the decisions and expectations of the department he deals with and the decisions directly affect him. It would not be wrong to say in this respect that the direction of the audit represents the difference in the extent to which it is directed today.

When viewed from the perspective of the private sector, which is constantly evolving and changing, auditing allows stakeholders to know how their assets are used and allows managers to assess the performance and good governance of the companies, monitor the results of funds offered by credit organizations. and stay away from risky institutions and sectors. In this sense, today's audit has become an early warning.

The bureaucratic audit of the State, inspired by the audit of the private economy, but different from it in the organic sense, thus allows to concretize the preferences and the awareness of the citizens who use public resources.

The developed government supervision directly supports the legislative and executive branches in the comprehensive reform of the public sector, eliminating financial risks and regulating the financial system.

However, the principles of the audit must be internalized by the institutions and the audit officials, who are the active side of the audit, and the audited institutions, who are the passive side of the audit, for achieve effective audit results.

At the same time, the balance between the elements, the subject, the strategy and the method in the audit process must be formed in a logical way to make the right decisions about the audit results. If the aforementioned logical balance cannot be brought to the planned audit, the results obtained will not be satisfactory. Therefore, it should not be forgotten that the audit has become an interdisciplinary phenomenon that has accompanied man in his adventure from the ancient world to today and that has its own system and philosophy.

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