Evidence – the approach of the Comptroller and Auditor General

The approach I adopt is based on the auditing standards issued by the International Audit and Assurance Standards Board and the UK's Financial Reporting Council.

Evidence refers to the information I use to form a conclusion. Remember that in reaching a conclusion I am not seeking to be absolutely certain that my conclusion is right (that would require a disproportionate volume of evidence); instead I plan to do enough to be reasonably certain that my conclusion is right.

To form a conclusion I ask whether the evidence is:

- **Sufficient** ('How much?'); and
- **Appropriate** ('How good?').

For the best types of evidence, a single piece of evidence may be sufficient; for the weakest forms of evidence even a large volume may not provide the evidence required.

In evaluating the **appropriateness** of evidence, I consider both:

- its **relevance** (does it help me to answer the question I am asking?); and
- its **reliability** (how much can I trust it?).

Assessing the **reliability** of evidence is not a precise science but as a general principle:

Evidence gained from outside the States		Evidence gained from within the States
Information generated from systems with good controls		Information generated from systems with poor controls
Information directly obtained by the auditor	**is better than**	Information obtained by the States even if it is obtained from a third party
Documentary evidence		Oral evidence
Original documentation		Documentation that has been copied
Contemporaneous documentation		Documentation prepared after the events to which it relates
Evidence that is in no way contradicted		Evidence that is contradicted

The weaker the reliability of the evidence, the more evidence I have to obtain so that I have sufficient, appropriate evidence. In many cases it is therefore necessary to **corroborate** the evidence I obtain in order to have sufficient appropriate evidence.

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