

# International Standards of Auditing (ISA) Worksheet

## 1. Vocabulary Matching

*Match each word with its definition:*

- a. Audit
- b. Evidence
- c. Misstatement
- d. Controls
- e. Opinion

- 1. Wrong information or number.
- 2. A check of financial statements.
- 3. Processes to avoid mistakes.
- 4. What the auditor thinks about the statements.
- 5. Information that shows something is true.

## 2. True or False

- 1. Auditors check financial statements. \_\_\_\_\_
- 2. Auditors do not need evidence. \_\_\_\_\_
- 3. Controls help prevent mistakes. \_\_\_\_\_

## 3. Fill in the Blanks

*Use these words: evidence – risk – audit – opinion*

- 1. The auditor collects \_\_\_\_\_.
- 2. There is a \_\_\_\_\_ of misstatement.
- 3. The \_\_\_\_\_ checks the financial statements.
- 4. The auditor gives an \_\_\_\_\_ at the end.