

This write-up focuses that auditors express important opinion on **financial statement**. And it describe the **principles** and technique that auditor use to ascertain the true and fair view of financial statement. Therefore the primary aim of this work is to provide a simple but thorough approach to understanding of auditing concepts principles and techniques. It start in chapter one the introduction and **theoretical** frame work of auditor chapter two meaning of auditor and auditing the right and duties of auditors and other point that contain in this work. Chapter three focuses on summary of role of auditors which follows by **conclusion** and recommendation.

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### CHAPTER ONE

#### INTRODUCTION

The role of an auditor are impressed by the layman is that of an auditor being in quest of errors, theft, [defalcation](#) and fraud. But the impression of various accounting society on the role of auditor cuts across this limit of layman view. Accountant see the purpose of audit by an [auditor](#) beyond the layman view to include the inquiry of the truth and fairness of the entity affairs as represented in their records, whether they have prepared it in accordance with the general accepted financial statement of the current period and the proceeding period and, conform the statutory requirement.

The [observance](#) of generally accepted auditing standards, the auditor must exercise sound professional judgment in determine the auditing [procedures](#), which will lend a reasonable basis for his opinion. In the case of unqualified opinion auditors should not make to be thought have represented that no undetected fraud exist or grant that the financial statement is of affair [representation](#) of the financial position and result of operation. for instance this implies that he should portray the expertise of the medical doctor in guaranteeing theta an operation will be successful.

The auditors responsibility to detect fraud is determine by audit survival instruct users demand and, regulatory imposition and requirement of financial statement.

### THE ROLE OF AUDITORS IN CONTEMPORARY TIME

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