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Auditing al Affiliation) Importance of Independent Auditing Audit reports provide the company shareholders with a proficient, independent view as to whether the annual accounts of the company reflect a fair and true interpretation of the financial position of the company and whether the shareholders can rely on the annual accounts. Independence is the focal means by which auditors proves that they can execute audit tasks in an impartial manner (Regan, 2003).   
Shareholders expect auditors to deliver an honest professional and unbiased opinion about the financial statements. As a result, the auditor should be independent from the client company to avoid any conflicts of interest that may arise due to any links relationship between the auditor and the company (Regan, 2003). The contracting of one of Mary Maid Service partner’s uncle to carry out auditing casts doubts over the auditing process. The Uncle may give false opinion about the company in order to maintain good relationships with his nephew/niece who is one of the shareholders. Additionally, by charging low fees, the Uncle might be protecting his commercial interests. Most audit firms that charge fees lower than market rate make up for the deficit by providing non-audit services such as tax advice. In such a case, the interests of the auditor to protect his commercial interests may contradict with protecting shareholders’ interests. Contracting the partner’s Uncle may also expose the company to self-interest threat from the partner.   
Therefore, it is in the best interest of Mary Maid Service that the Uncle to one of the partner’s does not audit the company’s financial statements. Public confidence in financial markets and the conduct of public interest partly relies on audit reports; the company should contract an independent auditor to avoid compromising the credibility of the reports and opinions (Regan, 2003).   
References   
Regan, D. (2003). International auditing practical resource guide. Hoboken, N. J.: J. Wiley & Sons.