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legal commercial and regulatory framework within which audits and other assurance and related non assurance services are carried out plo 1 business knowledge plo 2 problem solving web the primary difference between audit and assurance are explained below auditing is the process of presenting an organization s financial statements by performing the examination of all the accounting information presented one of the auditing s primary responsibilities is to make sure that the financial reports are maintained accurately web jul 27 2021 audit vs assurance here s a list of the main differences between audit and assurance processes independence organizations may conduct audits internally with their team or by using an external entity auditing and accounting firms are types of entities that typically conduct audits