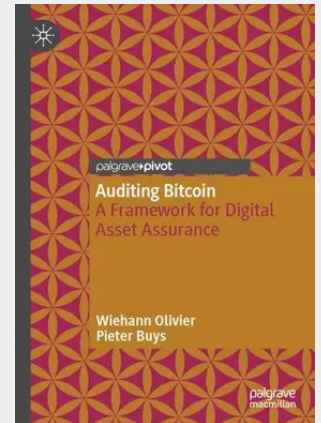


Auditing Bitcoin

A Framework for Digital Asset Assurance

This book explores how blockchain-based digital assets, particularly Bitcoin, are disrupting traditional financial and audit environments by introducing new levels of complexity and transparency. It presents the Assertion-Based Audit Framework (BTC_AF), a structured, International Standards on Auditing-aligned methodology that enables auditors to obtain reliable and re-performable evidence directly from the Bitcoin blockchain. By leveraging blockchain's core features—cryptographic integrity, immutability, and decentralization—the framework enhances audit quality, consistency, and stakeholder confidence. Developed through a design science approach and validated in real-world scenarios, BTC_AF addresses critical assurance challenges such as asset existence, rights, valuation, and custody. This pioneering work bridges the gap between blockchain technology and professional auditing, laying the groundwork for auditing other emerging digital asset classes.

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