

IS Audit and Assurance Standard 1206 Using the Work of Other Experts

The specialised nature of information systems (IS) audit and assurance and the skills necessary to perform such engagements require standards that apply specifically to IS audit and assurance. The development and dissemination of the IS audit and assurance standards are a cornerstone of the ISACA[®] professional contribution to the audit community.

IS audit and assurance standards define mandatory requirements for IS auditing and reporting and inform:

- IS audit and assurance professionals of the minimum level of acceptable performance required to meet the professional responsibilities set out in the ISACA Code of Professional Ethics
- Management and other interested parties of the profession's expectations concerning the work of practitioners
- Holders of the Certified Information Systems Auditor[®] (CISA[®]) designation of requirements. Failure to comply with these standards may result in an investigation into the CISA holder's conduct by the ISACA Board of Directors or appropriate committee and, ultimately, in disciplinary action.

IS audit and assurance professionals should include a statement in their work, where appropriate, that the engagement has been conducted in accordance with ISACA IS audit and assurance standards or other applicable professional standards.

The *ITAF[™]* framework for the IS audit and assurance professional provides multiple levels of guidance:

- **Standards**, divided into three categories:
 - General standards (1000 series)—Are the guiding principles under which the IS audit and assurance profession operates. They apply to the conduct of all assignments, and deal with the IS audit and assurance professional's ethics, independence, objectivity and due care as well as knowledge, competency and skill. The standards statements (in **bold**) are mandatory.
 - Performance standards (1200 series)—Deal with the conduct of the assignment, such as planning and supervision, scoping, risk and materiality, resource mobilisation, supervision and assignment management, audit and assurance evidence, and the exercising of professional judgement and due care
 - Reporting standards (1400 series)—Address the types of reports, means of communication and the information communicated
- **Guidelines**, supporting the standards and also divided into three categories:
 - General guidelines (2000 series)
 - Performance guidelines (2200 series)
 - Reporting guidelines (2400 series)
- **Tools and techniques**, providing additional guidance for IS audit and assurance professionals, e.g., white papers, IS audit/assurance programmes, the COBIT[®] 5 family of products

An online glossary of terms used in ITAF is provided at www.isaca.org/glossary.

Disclaimer: ISACA has designed this guidance as the minimum level of acceptable performance required to meet the professional responsibilities set out in the ISACA Code of Professional Ethics. ISACA makes no claim that use of this product will assure a successful outcome. The publication should not be considered inclusive of any proper procedures and tests or exclusive of other procedures and tests that are reasonably directed to obtaining the same results. In determining the propriety of any specific procedure or test, controls professionals should apply their own professional judgement to the specific control circumstances presented by the particular systems or IS environment.

The ISACA Professional Standards and Career Management Committee (PSCMC) is committed to wide consultation in the preparation of standards and guidance. Prior to issuing any document, an exposure draft is issued internationally for general public comment. Comments may also be submitted to the attention of the director of professional standards development via email (standards@isaca.org), fax (+1.847. 253.1443) or postal mail (ISACA International Headquarters, 3701 Algonquin Road, Suite 1010, Rolling Meadows, IL 60008-3105, USA).

ISACA 2012-2013 Professional Standards and Career Management Committee

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Statements

- 1206.1** IS audit and assurance professionals shall consider using the work of other experts for the engagement, where appropriate.
- 1206.2** IS audit and assurance professionals shall assess and approve the adequacy of the other experts' professional qualifications, competencies, relevant experience, resources, independence and quality-control processes prior to the engagement.
- 1206.3** IS audit and assurance professionals shall assess, review and evaluate the work of other experts as part of the engagement, and document the conclusion on the extent of use and reliance on their work.
- 1206.4** IS audit and assurance professionals shall determine whether the work of other experts, who are not part of the engagement team, is adequate and complete to conclude on the current engagement objectives, and clearly document the conclusion.
- 1206.5** IS audit and assurance professionals shall determine whether the work of other experts will be relied upon and incorporated directly or referred to separately in the report.
- 1206.6** IS audit and assurance professionals shall apply additional test procedures to gain sufficient and appropriate evidence in circumstances where the work of other experts does not provide sufficient and appropriate evidence.
- 1206.7** IS audit and assurance professionals shall provide an appropriate audit opinion or conclusion and include any scope limitation where required evidence is not obtained through additional test procedures.
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Key Aspects

IS audit and assurance professionals should:

- Consider using the work of Other experts in the engagement when there are constraints (e.g., technical knowledge required by the nature of the tasks to be performed, scarce audit resources, time constraints) that could impair the work to be performed or when there are potential gains in the quality of the engagement.
 - Document the impact on achieving the engagement objectives, if required experts cannot be obtained, and insert specific tasks in the engagement plan to manage risk and evidence requirements.
 - Consider independence of other experts when using their work.
 - Have access to all work papers, supporting documentation and reports of other experts, where such access does not create legal issues.
 - Determine and conclude on the extent of use and reliance on other experts' work where the experts have not been granted access to records due to legal issues.
 - Document the use of other experts' work in the report.
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Terms

Term	Definition
Other expert	Internal or external to an enterprise, other expert could refer to:

	<ul style="list-style-type: none"> • An IS auditor from the external accounting firm • A management consultant • An expert in the area of the engagement who has been appointed by top management or by the team
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Linkage to Guidelines

Type	Title
Guideline	2206 Using the Work of Other Experts

Operative Date

This ISACA standard is effective for all IS audit and assurance engagements beginning 1 November 2013.