

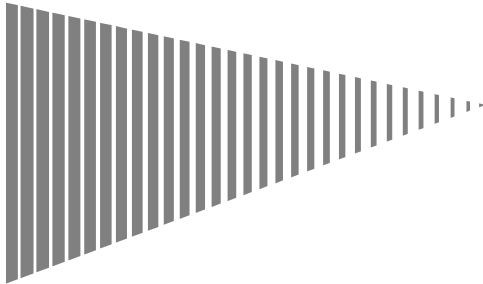
# Using the work of a specialist

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# Using the work of a specialist

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- ▶ Auditor employed specialist
  - ▶ When to involve a specialist
  - ▶ Evaluate the specialist's qualifications
  - ▶ Agree the work to be performed
  - ▶ Evaluate the specialist's work
  - ▶ Document the specialist's work
- ▶ Auditor engaged specialist
  - ▶ May be less common at larger firms
  - ▶ Key differences from auditor employed specialists

# Using the work of a specialist

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- ▶ Other considerations
  - ▶ ISA 620 / AU 620
  - ▶ AU 336
  - ▶ Current PCAOB standards