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## Description of content of ISSAI 1620

### *Using the Work of an Auditor's Expert*

Reading this description is not a substitute for reading the ISA or ISSAI itself.

ISSAI 1620 is comprised of International Standard on Auditing (ISA) 620 – Using the Work of an Auditor's Expert, and a corresponding Practice Note. The ISA and the Practice Note are read together.

### *Authority*

Public Sector auditors using the ISAs or ISSAIs as the authoritative standard shall comply with all ISAs or ISSAIs relevant to the audit. An ISA or ISSAI is relevant to the audit when the ISA or ISSAI is in effect and the circumstances addressed by the ISA or ISSAI exist. The auditor shall not represent compliance with ISAs or ISSAIs in the auditor's report unless the auditor has complied with the requirements of all ISAs or ISSAIs relevant to the audit.

### *Description of the ISA*

ISA 620 deals with the auditor's responsibilities relating to the work of an individual or organization in a field of expertise other than accounting or auditing, when that work is used to assist the auditor in obtaining sufficient appropriate audit evidence.

ISA 620 does not deal with:

- a. Situations where the engagement team includes a member, or consults an individual or organization, with expertise in a specialized area of accounting or auditing, which are dealt with in ISA 220<sup>1</sup>; or
- b. The auditor's use of the work of an individual or organization possessing expertise in a field other than accounting or auditing, whose work in that field is used by the entity to assist the entity in preparing the financial statements (a management's expert), which is dealt with in ISA 500<sup>2</sup>.

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<sup>1</sup> ISA 220, Quality Control for an Audit of Financial Statements, paragraphs A10, A20-A22.

<sup>2</sup> ISA 500, Audit Evidence, paragraphs A34-A48.

*Objective of the auditor in terms of the ISA*

The objectives of the auditor are:

- a. To determine whether to use the work of an auditor's expert;  
and
- b. If using the work of an auditor's expert, to determine whether that work is adequate for the auditor's purposes.

Among other matters, the requirements in this ISA deal with:

- a. Determining the need for an auditor's expert.
- b. Evaluating the competence, capabilities and objectivity of the expert.
- c. The need to obtain an understanding of the field of expertise of the expert.
- d. Agreement with the expert.
- e. Evaluation of the adequacy of the expert's work for the auditor's purpose.
- f. Reference to the expert in the auditor's report.

*Description of the Practice Note*

The Practice Notes provides supplementary guidance for auditors applying ISA 620 when conducting financial audits of public sector entities.

*Content of the Practice Note*

The Practice Note provides additional guidance for public sector auditors related to:

- a. Overall considerations when using the work of experts in relation to additional objectives or public expectations.
- b. Determining the need for an auditor's expert.
- c. The competence, capabilities and objectivity of the auditor's expert.
- d. Agreement with the auditor's expert.