

The Office of County Internal Audit

GAGAS Chapters 4 and 5

- 4. Competence and Professional Education
- 5. Quality Control and Peer Review



Competence

4.05 – Competence is the knowledge, skills, and abilities, obtained from education and experience, necessary to conduct the GAGAS engagement.

Merriam-Webster:

1. The quality or state of being competent, such as
 - a) The quality or state of having sufficient knowledge, judgment, skill, or strength
2. A sufficiency of means for the necessities and conveniences of life



Indicators of Competence

Technical Knowledge and Skills

- GAGAS
- Regulations, statutory requirements, guidance for the engagement.
- Techniques, tools, and guidance related to professional expertise

Assigned Roles

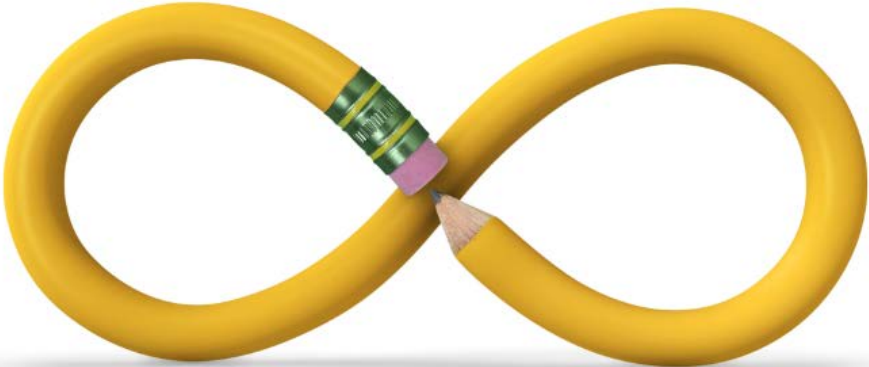
- Partners and directors (CAE)
- Supervisory auditors
- Non-supervisory auditors

Alternatives

- Specialists



Continuing Professional Education



Quality Control - Internal



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Quality Control - External



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Questions/Comments??



Thank you

