

## 2.5.2 Using Audit Office Specialists

### Introduction

This section provides policies and guidance on the use of Audit Office (the Office) specialists, which include:

- Quality and Innovation Group (QIG) and Governance team within the Professional Services Branch (PSB)
- Systems Assurance, Cyber and Data Branch (note linked page is not maintained by PSB)
- Technical Issues Committee (TIC)

Refer to Policy 2.5.1 Using External Specialists or Experts for additional background on the use of external specialists or experts.

Refer to the Audit Guide section 5200.3.2 for guidance on the involvement of Systems Assurance, Cyber and Data personnel in a financial statement audit.

### Internal consultation – Office specialists

Audit teams may consult with internal specialists or ask them to perform audit procedures. Specialists who perform audit procedures on behalf of the audit team will be considered as part of the audit team, such as members of the Systems Assurance, Cyber and Data branch. Specialists who are consulted with, or provide advice to, the audit team do not form part of the audit team, such as members from PSB or the TIC.

For general technical, methodology, ethical or other queries, audit teams can send an email to either QIG or Governance depending on the nature of the query:

- QIG inbox: [quality.innovation@audit.nsw.gov.au](mailto:quality.innovation@audit.nsw.gov.au)
- Governance inbox: [governance@audit.nsw.gov.au](mailto:governance@audit.nsw.gov.au).

For data related queries, audit teams can send an email to [data.team@audit.nsw.gov.au](mailto:data.team@audit.nsw.gov.au).

For insignificant technical matters, the audit team would not normally seek advice from internal specialists. The Engagement Manager (EM) and Engagement Controller (EC) should resolve them, and where necessary consult with their Engagement Quality Reviewer (EQR) or an Assistant Auditor-General (AA-G), where no EQR is appointed. If the issue cannot be resolved, the audit team may request advice from QIG.

For significant and complex technical accounting and auditing issues, the audit team, on advice from the EQR or AA-G may seek advice from the TIC. The TIC may also be consulted if there are differences of opinion between the audit team and the specialist. The roles and responsibilities of the TIC are described in Policy 2.5.3 Technical Issues Committee (TIC).

### Responsibilities of Office specialists

#### Consultations

1. **Office specialists must ensure the quality of advice they provide during consultations is appropriate and meets professional standards and the relevant audit methodology.**

## **Performing audit procedures**

2. **Internal specialists who perform audit procedures must:**
  - **ensure the quality of all aspects of their work is sufficient, appropriate and meets professional standards and the relevant audit methodology**
  - **document all relevant procedures**
  - **include all relevant work papers in the audit file.**

## **Responsibilities of Engagement Controllers using Office specialists**

3. **ECs must:**
  - **provide the specialists all relevant facts to help them provide informed advice**
  - **not distribute internal advice or consultations to external parties without the express permission of the Executive Director, Professional Services (EDPS). Documentation arising from consultations is drafted for internal use only**
  - **document the nature and substance of the specialist consultations and include the final version of any written advice provided by Office specialists on the audit file.**

## **Effective date**

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