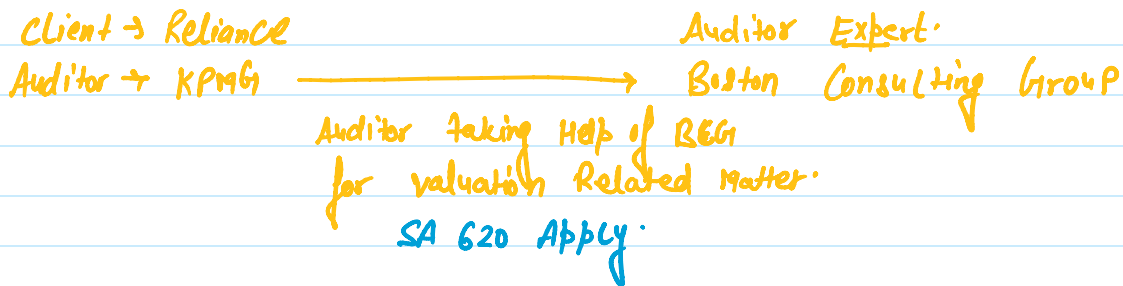


SA 620 Using the Work of An Auditor Expert.



If Auditor Refer Management Expert Report then this SA Will Not Apply.

1. Auditor Responsibility → Sole Responsibility for His opinion
 → He Can use Expert Work as Audit Evidence.
 → He should Consider ROMM in the Area.

- He should Consider the following,
- Competence, Capability and objectivity
 - Field of Expertise
 - Agreement With Auditor Expert
 - Need for Auditor Expert

- Evaluate the Expert Work by
- Considering Reasonableness of Assumption & data
 - Perform further Audit Procedure if Required.

2. Reference in Audit Report
- In Case of Unmodified opinion → No
 - In Case of Modified opinion → Yes*

* Only if Reference is Require to understand the Modification.
Auditor Responsibility Will Not Reduce by this Reference.

Note All other charts Available on Telegram Channel "Audit With Kapil"
Chart Discussion video Available on YouTube - CA Kapil Goyal Audit