

## **Objectives**

At the end of this course, the student will be able to:

- Identify the types of auditors and audit organizations that may employ GAGAS to conduct their work,
- Recognize the types of engagements that may be conducted in accordance with GAGAS, and
- Identify terminology that is commonly used in GAGAS.
- Identify the categories of requirements that GAGAS uses to describe the degree of responsibility imposed on auditors and audit organization.
- Identify the ethical principles that guide the work of auditors who conduct engagements in accordance with GAGAS.
- Recognize the purpose of applying the GAGAS Conceptual Framework.
- Recognize that action that must be taken by auditors if they conclude that the independence of the engagement team or the audit organization is impaired.
- Identify the individuals that have a role on an audit engagement.
- Identify the number of CPE hours that must be completed in a 2-year period in order to maintain their professional competence.
- Recognize the requirements related to specialists using during an audit.