## TSC Category: Audit

### TSC: Engagement Review

### TSC Description:
Review evidence obtained, procedures performed and conclusions reached for the engagement

<table>
<thead>
<tr>
<th>TSC Proficiency Description</th>
<th>Level 1</th>
<th>Level 2</th>
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<td>ACC-AUD-4008-1.1</td>
<td>ACC-AUD-5008-1.1</td>
<td>ACC-AUD-6008-1.1</td>
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<td>Review evidence obtained, procedures performed and conclusions reached</td>
<td>Review evidence obtained, procedures performed and conclusions reached for complex and high risk areas</td>
<td>Evaluate the quality of evidence obtained, procedures performed and conclusions reached</td>
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### Knowledge
- Relevant auditing and other assurance standards
- Documentation requirements, including procedures performed, evidence obtained and conclusions reached

### Abilities
- Ensure documentation contains relevant evidence, procedures performed and conclusions
- Review documentation to determine procedures performed are in accordance with relevant auditing and other assurance standards
- Determine the engagement procedures provide sufficient and appropriate audit evidence
- Determine responses to audit exceptions
- Determine responses to significant accounting and auditing issues
- Review the competence, capabilities and objectivity of the auditor's expert
- Evaluate that significant matters arising during the engagement and professional judgments made in reaching those conclusions have been documented sufficiently and appropriately
- Evaluate that audit documentation is compliant with the professional standards and applicable legal and regulatory requirements
- Evaluate and approve responses to exceptions
- Evaluate and approve responses to significant accounting and auditing issues
- Evaluate the competence, capabilities and objectivity of the auditor's expert