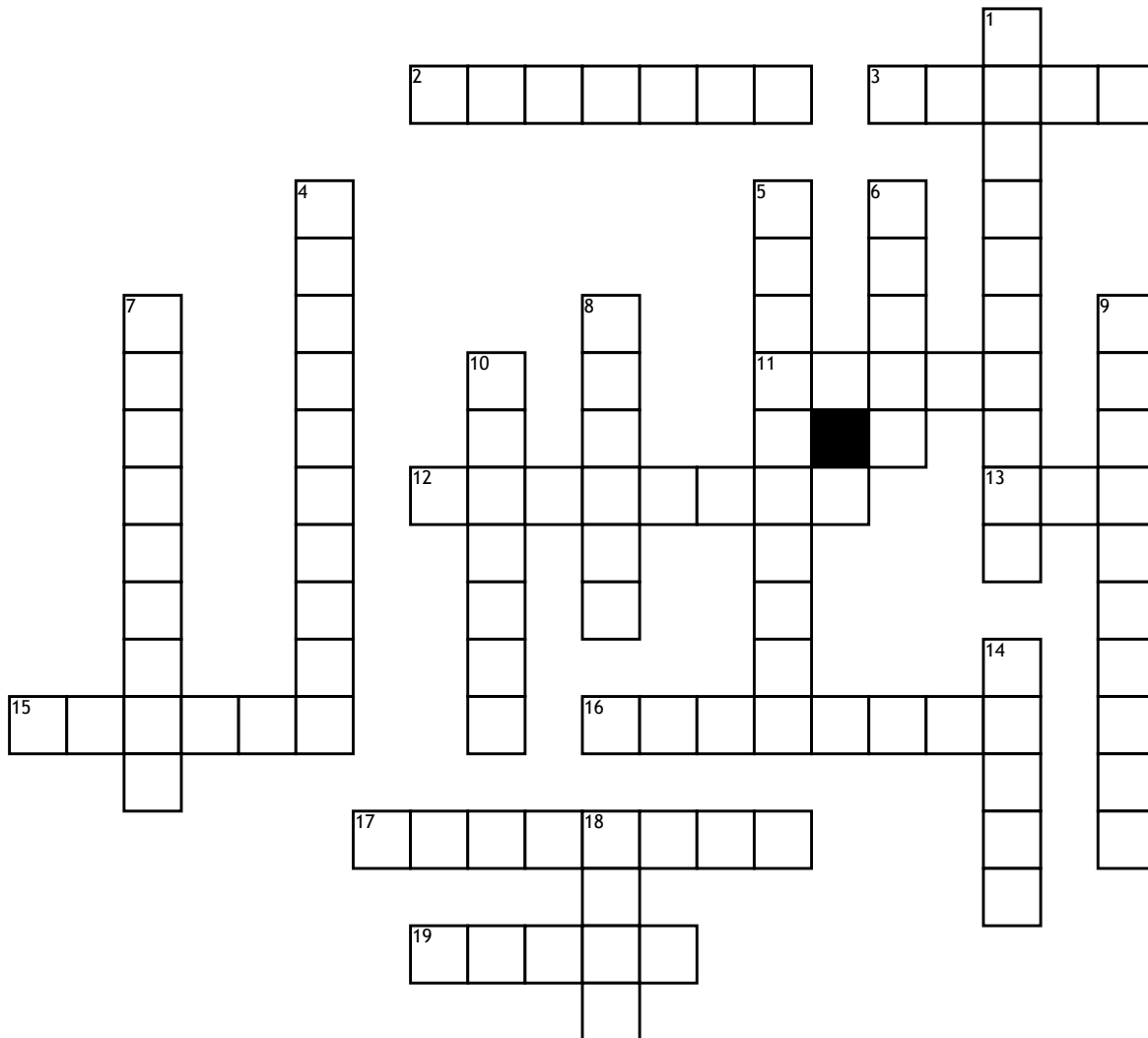


Common Concepts Related to GAGAS Engagements



Across

2. Type of service, such as researching and responding to an auditee's technical questions.
3. The section of a report that describes internal control components that bare significant to the audit objectives.
11. The factor or factors responsible for the differences between the condition and the criteria, which may also serve as a basis for recommendations for corrective actions.
12. A control process effected by an entity's oversight body, management, and other personnel that provide reasonable assurance that the objectives of an entity will be achieved.
13. Type of structured educational activities or programs with learning objectives designed to maintain or enhance the auditor's competence to address engagement objectives and perform work in accordance with GAGAS.
15. A presumptively mandatory requirement.

16. Provides a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report.

17. Auditors must use professional ____ in planning and conducting the engagement and in reporting the results.

19. Behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances.

Down

1. The knowledge, skills, and abilities, obtained from education and experience, necessary to conduct a GAGAS engagement.

4. Audit organizations not ____ with a recognized organization should meet the minimum GAGAS peer review requirements.

5. An individual or organization possessing special skill or knowledge in a particular field other than accounting or auditing that assists auditors in conducting engagements.

6. Involves obtaining something of value through willful misrepresentation.

7. A situation that exists.

8. The outcome or consequence resulting from the difference between condition and the criteria.

9. Actions or other measures individually or in combination that auditors and the audit organization take to effectively eliminate threats to independence or reduce them to an acceptable level.

10. An issue that may involve a deficiency in internal control, noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud.

14. The act of using or expending resources carelessly, extravagantly, or to no purpose.

18. An unconditional requirement.