



<b>Unit title</b>	Applying Own Employer's Audit or Assurance Methodology
<b>SQA code</b>	H67S 04
<b>SCQF level</b>	9
<b>SCQF credit points</b>	11
<b>SSC ref</b>	Unit 13

## History of changes

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<b>Version number</b>	<b>Date</b>	<b>Description</b>	<b>Authorised by</b>

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<b>Title</b>		Applying Own Employer's Audit or Assurance Methodology	
<b>Learning Outcomes</b>		<b>Assessment Criteria</b>	
<b>The candidate will:</b>		<b>The candidate can:</b>	
1	Understand own employer's audit or assurance methodology.	1.1	Explain own employer's audit or assurance methodology.
		1.2	Explain how the part of the audit or assurance that they are working on fits into the wider audit or assurance process.
		1.3	Explain the importance to the quality of the audit or assurance of applying professional scepticism and financial reporting and audit or assurance standards.
2	Understand the client's systems, processes and controls.	2.1	Explain the client's systems, processes and controls.
		2.2	Explain the risks that have been identified in the audit or assurance plan.
		2.3	Explain how tests of the client's systems, processes and controls will mitigate assessed risks.
		2.4	Explain the implications on the client's stakeholders for failure of a system, processes and control.
3	Be able to conduct tests in accordance with risks and materiality identified in the audit or assurance plan.	3.1	Select a sample for testing, in line with the assessment of risks and materiality in the audit or assurance plan.
		3.2	Agree proposed sample with audit or assurance supervisor.
		3.3	Conduct tests on agreed sample.
		3.4	Identify misstatements or deficiencies in the tested sample.
4	Be able to document audit or assurance evidence.	4.1	Record test results and audit or assurance evidence in line with audit or assurance standards.
		4.2	Prepare preliminary conclusions from own audit or assurance work and recommendations for discussion with audit or assurance supervisor.

<b>Additional information about the Unit</b>
<b>Unit purpose and aim(s)</b>
By completing this Unit, the candidate will understand and be able to apply own employer's audit or assurance methodology, conduct tests and document the results and supporting evidence, in line with own employer's audit or assurance methodology.
<b>Details of the relationship between the Unit and relevant national occupational standards (if appropriate)</b>
N/A
<b>Details of the relationship between the Unit and other standards or curricula (if appropriate)</b>
N/A
<b>Assessment requirements specified by a sector or regulatory body (if appropriate)</b>
N/A

## Assessment (evidence) Requirements

Evidence must be authentic, current, sufficient for purpose and valid — and should come from real work produced in the workplace. Where the assessment is regarding a candidate's knowledge and understanding it should be related to the candidate's workplace or working situation. Real work is defined as the provision of a product or service which, if not carried out by the candidate, would require someone else to do it.

It will be the assessor's responsibility to agree the best method of assessing a candidate in relation to their individual circumstances. The agreed methods must be:

- ◆ valid
- ◆ reliable
- ◆ safe and manageable
- ◆ suitable to the needs of the candidate

**Simulation is not acceptable as a form of evidence for this Unit.**

## Guidance on Instruments of Assessment

This Unit is designed to assess the skills and knowledge of candidates in the workplace.

### Acceptable Types of Evidence

A range of different types of evidence is desirable to demonstrate achievement of this Unit. Assessors may consider a number of methods of gathering evidence. These could include:

- ◆ **Observation:** this should form a substantial part of the evidence.
- ◆ **Product evidence:** as would be contained within a portfolio or signposted to its location within in the workplace.
- ◆ **Professional Discussion:** an in-depth discussion recorded electronically or in writing. Assessors must be able to authenticate what candidates have discussed. This may be through confirmation from a third party or sight of the documentation discussed.
- ◆ **Witness Testimony:** in writing or verbally to the assessor. This could include existing in-house records such as internal audit records, call monitoring, observation and file review checklists. The name of the witness and their relationship to the candidate should be clearly documented.
- ◆ **Questioning:** using open questions to elicit detailed and articulate replies. Assessor records should include sufficient detail to justify assessment decisions.
- ◆ **Recognition of Prior Learning:** this should be acknowledged where appropriate. In all instances where recognition of prior learning is used as a form of evidence, assessors must ensure the candidate's knowledge or competence remains current and that all Assessment Criteria have been met through valid assessment tools.

### **Guidance on Instruments of Assessment (cont)**

Assessors should discuss decisions to be made with candidates at an early stage as to the suitability of particular forms of evidence (eg candidate statements, photographic evidence, video recordings).

Holistic assessment is encouraged and one piece of evidence can be used to meet the requirements of more than one Learning Outcome, Assessment Criterion, or Unit.

SQA's Guide to Assessment is designed to provide support for everyone who assesses for SQA qualifications. It looks at the principles of assessment, and brings together information on assessment in general as well as on best practice in assessment. The Guide to Assessment can be downloaded free from SQA's website:

**[http://www.sqa.org.uk/files\\_ccc/GuideToAssessment.pdf](http://www.sqa.org.uk/files_ccc/GuideToAssessment.pdf)**