What is Professional Skepticism

Professional skepticism is a key element of a quality audit.

Professional skepticism means:
- Not accepting the evidence you have gathered at face value
- Continuing to pursue all avenues of inquiry on the topic at hand
- Critically assessing evidence without being overly suspicious or cynical
- Increasing your awareness of how supporting documentation is selected & the amount of documentation that is collected
- Corroborating management explanations or representations concerning material matters

Your assessment should include whether:
- Evidence may be misleading or incomplete
- The person providing the evidence lacks subject matter competence or is motivated to provide evidence that is misleading or incomplete

All of us have a professional responsibility to ask more probing questions, critically analyze the answers, & be sure we have used all of the evidence presented.

Recommended Read
- Making Excel Worksheets Look Professional - A Case Study
- Importance of Test Series (Writing Practice) in Professional Exams like CA & CS