Professional skepticism and auditing

A discourse goldmine
Conceived as a behavior, trait, and attitude
Behavioral theorists echo
Due professional care
Trait theorists caution
Beware of recency bias
Attitude theorists?
Endorse critical assessment
Before taming audit risks
Before rotating audit firms
And changing auditors
Or audit Partners
Before adopting a questioning mind
Assessing the auditors’ frame of mind
Verify
Conservative-aggressive reporting
Managers engaging under pressure
Diligently
Scrutinized via an eye of presumptive doubt
And a lens of neutrality
Perceiving first their judgment
[…] as (un)trustworthy
Presuming next their accounting […]
As (dis)honest
All the while
Walking on our profession’s grey line
When audits require (un)qualified judgments
When stakeholders request audit statements
Diligently engage in forensic-type audits
Since reports are legal testaments
Audit with presumptive mindsets
And at financial year ends
As accountable stewards
Reviewing audit decisions
When our judgments are final
We pause to ask auditors
“Did you trust, but verify??”

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