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Answer: First, the concept of a competent, independent person. requires that the practitioner who is conducting an assurance engagement should have “adequate proficiency,” which means that the privacy auditor should be competent in the fields of privacy and the fields that need to be assessed, such as information systems security, data management and access controls, privacy risks and controls. The auditor should also use “due care” and have “an objective state of mind.”

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Describe Auditing . 1) Which of the following illustrates the definition of auditing with respect to the evidence analysis process? A) accumulation and evaluation of evidence about balance sheet accounts

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