Knowledge statements explain the roles and responsibility an auditor should understand before he/she executes the Standards/Frameworks. They explain about the knowledge and the information the auditor should have to come up with the best solutions while following the ethics and industry standards.

**Domain 1:**

**1.7:** Knowledge of the evidence collection techniques: One of the important things an auditor should know is to gather the evidence to carry out the task, they can collect the data by observations i.e. to look around what’s going on at the clients site, review the documents to get the knowledge of work that was done previously and the frameworks they have been using, inspections can be carried out to check if they’re following the process correctly, and also interviews can be scheduled to gather more information. The auditor should be able to get the right data for analysis in case there is a pool of data available.

**1.2:** This statement explains that an auditor should be very clear to evaluate the risk, identifying the area which has high risk and working on it as a priority is very important. The auditor should have a good amount to exposure to the tools and techniques to carry out the entire assessment process.

**1.9:** Knowledge of reporting and communication techniques: The most important skill an auditor should have is a good communication and negotiation skill, they should be able to communicate the work properly and build good relations with people they work with, they should facilitate the work and reduce conflicts by creating good understanding between both parties. Auditors should know to generate reports and give a succinct summary to the higher management. They should identify the issue and resolve it on a property basis and match the result with an expected outcome.

**Domain 3:**

**3.2:** An IT company especially can have third parties involved to outsource the work.ie; from the procurement to the security measures of data. The auditor should check if the right data is exposed to the right person (third parties) so that there are no data security breaches. They should always use encryption when the data is exchanged. A routine verification of the contracts and agreements should be carried out to be on a safer side.

**Domain 5:**

**5.2:** Knowledge of privacy principles: The auditor should have knowledge about the privacy policies, the auditor cannot share the company information to anyone outside the scope. This might also include the people inside the company who are not entitled to know about the situation. They must strictly follow the rules of privacy as it may lead to many other security issues. It’s a good practice to sign a non-disclosure agreement. Auditor should always know to whom and to when to share the information.