AN OVERVIEW OF SAs/SREs/SAEs/SRSs

New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project

100-199 Introductory Matters

200-299 General Principles and Responsibilities

SA 200 (Revised) “Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing”

SA 210 (Revised) “Agreeing the Terms of Audit Engagements”

SA 220 (Revised) “Quality Control for an Audit of Financial Statements”

SA 230 (Revised) “Audit Documentation”

SA 240 (Revised) “The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements”

SA 250 (Revised) “Consideration of Laws and Regulations in an Audit of Financial Statements”

SA 260 (Revised) “Communication with Those Charged with Governance”

SA 265 “Communicating Deficiencies in Internal Control to Those Charged With Governance and Management”

SA 299 (AAS 12), “Responsibility of Joint Auditors”

300-499 Risk Assessment and Response to Assessed Risks

SA 300 (Revised) “Planning an Audit of Financial Statements” •

SA 315 “Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment”

SA 320 (Revised) “Materiality in Planning and Performing an Audit”

SA 330 “The Auditor’s Responses to Assessed Risks”

SA 402 (Revised) “Audit Considerations Relating to an Entity Using a Service Organization”

SA 450 “Evaluation of Misstatements Identified During the Audit”

500-599 Audit Evidence

SA 500 (Revised) “Audit Evidence”

SA 501 (Revised) “Audit Evidence—Specific Considerations for Selected Items”

SA 505 (Revised) “External Confirmations”

SA 510 (Revised) “Initial Audit Engagements – Opening Balances”

SA 520 (Revised) “Analytical Procedures”

SA 530 (Revised) “Audit Sampling”

SA 540 (Revised) “Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures”

SA 550 (Revised) “Related Parties”

SA 560 (Revised) “Subsequent Events”

SA 570 (Revised) “Going Concern”

SA 580 (Revised) ”Written Representations”

600-699 Using Work of Others

SA 600 (AAS 10), “Using the Work of Another Auditor”

SA 610 (Revised) “Using The Work of Internal Auditors”

SA 620 (Revised) “Using the Work of an Auditor’s Expert”

700-799 Audit Conclusions and Reporting

SA 700 (Revised) “Forming an Opinion and Reporting on Financial Statements

SA 705 issued “Modifications to the Opinion in the Independent Auditor’s Report"

SA 706 issued “Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report"

SA 710 (Revised) “Comparative Information—Corresponding Figures and Comparative Financial Statements”

SA 720 “The Auditor’s Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements”

800-899 Specialized Areas

SA 800 “Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks”

SA 805 “Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement”

SA 810 “Engagements to Report on Summary Financial Statements”

2000-2699 Standards on Review Engagements (SREs)

SRE 2400 (Revised), “Engagements to Review Financial Statements

SRE 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”

Assurance Engagements Other Than Audits or Reviews of Historical Financial Information

3000-3699 Standards on Assurance Engagements (SAEs)

3000-3399 Applicable to All Assurance Engagements

3400-3699 Subject Specific Standards

SAE 3400 (AAS 35), “The Examination of Prospective Financial Information”

SAE 3402, “Assurance Reports on Controls At a Service Organization”

Related Services

4000-4699 Standards on Related Services (SRSs)

SRS 4400 (AAS 32), “Engagements to Perform Agreed-upon Procedures Regarding Financial Information”

SRS 4410 (AAS 31), “Engagements to Compile Financial Information”