Auditing, Review and Other Standards (formerly known as AAS)

Standards on Quality Control (SQCs)

SQC 1	Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements
	Announcement on Amendment to SQC 1 - Retention Period for Engagement Documentation (Working Papers)

200-299 General Principles and Responsibilities

SA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing
SA 210	Agreeing the Terms of Audit Engagements
SA 220	Quality Control for an Audit of Financial Statements
SA 230	Audit Documentation
SA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
SA 250	Consideration of Laws and Regulations in an Audit of Financial Statements
SA 260	Communication with Those Charged with Governance
SA 265	Communicating Deficiencies in Internal Control to Those Charged With Governance and Management
SA 299	Responsibility of Joint Auditors

300-499 Risk Assessment and Response to Assessed Risks

SA 300	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	• Materiality in Planning and Performing an Audit
SA 330	• The Auditor's Responses to Assessed Risks
SA 402	• Audit Considerations Relating to an Entity Using a Service Organisation
SA 450	• Evaluation of Misstatements Identified During the Audit

500-599 Audit Evidence

SA 500	• Audit Evidence
SA 501	• Audit Evidence—Specific Considerations for Selected Items
SA 505	• External Confirmations
SA 510	• Initial Audit Engagements – Opening Balances
SA 520	• Analytical Procedures
SA 530	• Audit Sampling
SA 540	• Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
SA 550	• Related Parties
SA 560	• Subsequent Events
SA 570	• Going Concern
SA 580	• Written Representations

600-699 Using Work of Others

SA 600	• Using the Work of Another Auditor
SA 610	• Using The Work of Internal Auditors
SA 620	• Using the Work of an Auditor’s Expert

700-799 Audit Conclusions and Reporting

SA 700	• Forming an Opinion and Reporting on Financial Statements
SA 705	• Modifications to the Opinion in the Independent Auditor’s Report
SA 706	• Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report
SA 710	• 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	• 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	• The Examination of Prospective Financial Information
SAE 3402	• Assurance Reports on Controls At a Service Organisation

Related Services

4000-4699 Standards on Related Services (SRSs)

SRS 4400	• Engagements to Perform Agreed-upon Procedures Regarding Financial Information
SRS 4410	• Engagements to Compile Financial Information

Last updated on 22nd February, 2013

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