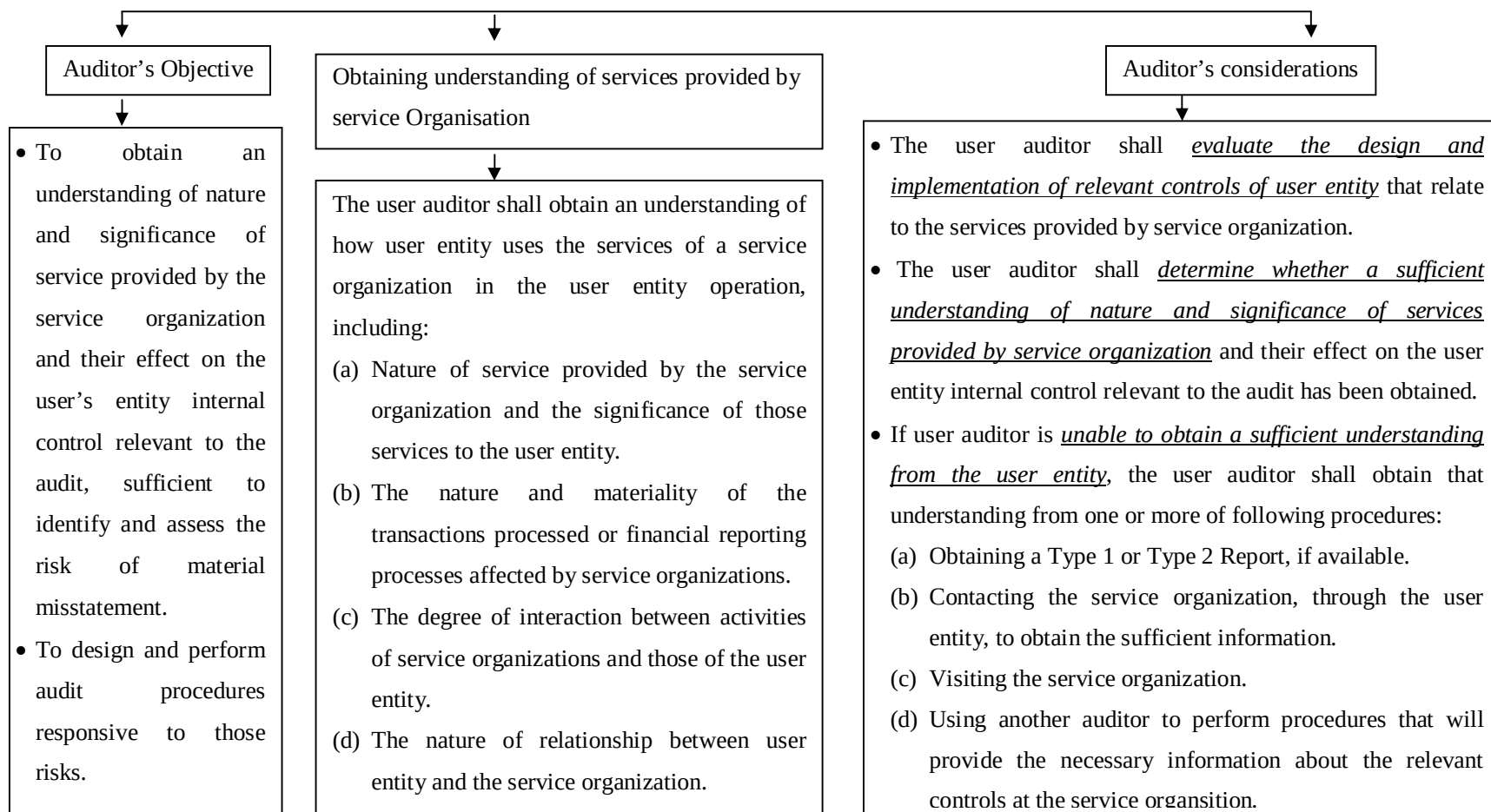


SA 402 (Revised) – Audit Considerations relating to an Entity Using a Service Organisation



User Auditor: An auditor who audits and Reports on the financial statements of a user entity.

User Entity: An Entity that uses a service organization and whose financial statements are being audited.

Type 1 Report: Report on the description and design of internal controls at a service organization.

Type 2 Report: Report on the description, design and operating effectiveness of controls at a service organization.

SA 450 “Evaluation of Misstatements Identified during the Audit

