

Engagement and Quality Control Standards (Formerly known as Auditing and Assurance Standards)

Standards on Quality Control (SQC)

- SQC 1, “Quality Control for Firms that Perform Audit and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements”

Audits and Reviews of Historical Financial Information

100-999 Standards on Auditing (SAs)

100-199 Introductory Matters

200-299 General Principles and Responsibilities

- SA 200 (AAS 1), “Basic Principles Governing an Audit”
- SA 200A (AAS 2), “Objective and Scope of the Audit of Financial Statements”
- SA 210 (AAS 26), “Terms of Audit Engagement”
- SA 220 (AAS 17), “Quality Control for Audit Work”
- SA 230 (AAS 3), “Documentation”
- SA 230 (Revised) under the Clarity Project, “Audit Documentation”
- SA 240 (AAS 4), “The Auditor’s Responsibility to Consider Fraud and Error in an Audit of Financial Statements”
- SA 240 (Revised) under the Clarity Project, “The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements”
- SA 250 (AAS 21), “Consideration of Laws and Regulations in an Audit of Financial Statements”
- SA 250 (Revised) under the Clarity Project, “Consideration of Laws and Regulations in an Audit of Financial Statements”
- SA 260 (AAS 27), “Communications of Audit Matters with Those Charged with Governance”
- SA 260 (Revised) under the Clarity Project, “Communication with Those Charged with Governance”
- SA 299 (AAS 12), “Responsibility of Joint Auditors”

300-499 Risk Assessment and Response to Assessed Risks

- SA 300 (AAS 8), “Audit Planning”
- SA 300 (Revised) under the Clarity Project, “Planning an Audit of Financial Statements”
- SA 315 under the Clarity Project, “Identifying and Assessing the Risks of Material Misstatement”

through Understanding the Entity and Its Environment”

- SA 320 (AAS 13), “Audit Materiality”
- SA 330 under the Clarity Project, “The Auditor’s Responses to Assessed Risks”
- SA 402 (AAS 24), “Audit Considerations Relating to Entities Using Service Organisations”

500-599 Audit Evidence

- SA 500 (AAS 5), “Audit Evidence”
- SA 501 (AAS 34), “Audit Evidence – Additional Considerations for Specific Items”
- SA 505 (AAS 30), “External Confirmations”
- SA 510 (AAS 22), “Initial Engagements – Opening Balances”
- SA 510 (Revised) under the Clarity Project, “Initial Audit Engagements – Opening Balances”
- SA 520 (AAS 14), “Analytical Procedures”
- SA 530 (AAS 15), “Audit Sampling”
- SA 530 (Revised) under the Clarity Project, “Audit Sampling”
- SA 540 (AAS 18), “Auditing of Accounting Estimates”
- SA 540 (Revised) under the Clarity Project, “Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures”
- SA 550 (AAS 23), “Related Parties”
- SA 550 (Revised) under the Clarity Project, “Related Parties”
- SA 560 (AAS 19), “Subsequent Events”
- SA 560 (Revised) under the Clarity Project, “Subsequent Events”
- SA 570 (AAS 16), “Going Concern”
- SA 570 (Revised) under the Clarity Project, “Going Concern”
- SA 580 (AAS 11), “Representations by Management”
- SA 580 (Revised) under the Clarity Project, “Written Representations”

600-699 Using Work of Others

- SA 600 (AAS 10), “Using the Work of Another Auditor”
- SA 610 (AAS 7), “Relying Upon the Work of an Internal Auditor”
- SA 620 (AAS 9), “Using the Work of an Expert”

700-799 Audit Conclusions and Reporting

- SA 700 (AAS 28), “The Auditor’s Report on Financial Statements”

- SA 710 (AAS 25), "Comparatives"

800-899 Specialized Areas

2000-2699 Standards on Review Engagements (SREs)

- SRE 2400 (AAS 33), "Engagements to Review Financial Statements"

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"

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"

General Clarifications issued

- General Clarification (GC)-AASB/2/2004 on SA 210
- General Clarification (GC)-AASB/1/2002 on SA 620