

Standards On Auditing

AAS SA Nos

General Principles and Responsibilities (200-299)

1	SA	200	Basic Principles Governing an Audit
2	SA	200A	Objectives and Scope of the Audit of Financial Statements
26	SA	210	<i>Terms of Audit Engagement</i>
17	SA	220	Quality Control for Audit Work
3	SA	230	Documentation
4	SA	240	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements
21	SA	250	Consideration of Laws and Regulations in an Audit of Financial Statements
27	SA	260	Communication of Audit Matters with Those Charged with Governance
12	SA	299	Responsibility of Joint Auditors

Risk Assessments and Response to Assessed Risk (300-499)

8	SA	300	Audit Planning
20	SA	310	<i>Knowledge of the Business</i>
13	SA	320	Audit Materiality
6	SA	400	Risk Assessments and Internal Control
29	SA	401	Audit in a Computer Information Systems Environment
24	SA	402	Audit Considerations Relating to Entities Using Service Organisations

Audit Evidence (500-599)

5	SA	500	Audit Evidence
34	SA	501	Audit Evidence - Additional Considerations for Specific Items
30	SA	505	External Confirmations
22	SA	510	Initial Engagements - Opening Balances
14	SA	520	Analytical Procedures
15	SA	530	Audit Sampling
18	SA	540	Auditing of Accounting Estimates
23	SA	550	Related Parties
19	SA	560	Subsequent Events
16	SA	570	Going Concern
11	SA	580	Representations by Management

Using the Work of Others (600-699)

10	SA	600	Using the Work of Another Auditor
7	SA	610	Relying Upon the Work of an Internal Auditor
9	SA	620	Using the Work of an Expert

Audit Conclusions & Reporting (700-799)

- 28 SA 700 The Auditor's Report on Financial Statements
- 25 SA 710 Comparatives

Standards On Review Engagements (2000-2699)

- 33 SRE 2400 Engagements to Review Financial Statements

Standards On Assurance Engagements (3000-3699)

- 35 SAE 3400 The Examination of Prospective Financial Information

Standards On Related Services (4000-4699)

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