

Framework of Standard on Auditing

Standard on Auditing

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SQC (0-99)	SA (100-999)	SRE (2000-2699)	SAE (3000-3699)	SRS (4000-4699)
Standard on Quality Control	Standard on Auditing	Standard on Review Engagement	Standard on Assurance Engagement	Standard on Related Services
Total 1 Standard	Total 38 Standard	Total 2 Standard	Total 3 Standard	Total 2 Standard

SQC-1-Quality Control for that Perform Audit & Review of Historical Financial Information, and Other Assurance and Related Services Engagements.	SA-200-Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standard on Auditing.	SRE-2400-Engagements to Review Historical Financial Statements.	SAE-3400-Examination of Prospective Financial Information.	SRS-4400-Engagement to Perform Agreed Upon Procedures Regarding Financial Information.
	SA-210-Agreeing the Terms of the Audit Engagement.	SRE-2410-Review of Interim Financial Information Performed by the Independent Auditor of the Entity.	SAE-3402-Assurance Reports on Controls at a Service Organisation.	SRS-4410-Compilation Engagements.
	SA-220-Quality Control for an Audit of Financial Statements.		SRE-2400-Assurance Engagements to Report on the Compilation of Pro Forma Financial Information included in a Prospectus.	
	SA-230-Audit Documentation.		Notes on Standard on Auditing 	
	SA-240-The Auditors responsibilities Relating to Fraud in an Audit of Financial Statements.			
	SA-250-Consideration of Laws & Regulation 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 & Mgt.			
	SA-299-Responsibility of Joint Auditors.			
	SA-300-Planning an Audit of Financial Statement.			
SA-315-Identifying & Assessing the Risks of Material Misstatement through Understanding the Equity and Its Environment.				
Risk Assessment & Response to Assessed Risk. (6)	SA-320-Materiality in Planning and Performing an Audit.			
	SA-330-The Auditors Responses to Assessed Risks.			
	SA-402-Audit consideration Relating to an Entity Using a Service Organisation.			
	SA-450-Evaluation of Misstatement Identified during the Audits.			
General Principal & Responsibilities. (9)				

Audit Evidence. (11)	SA-500-Audit Evidence.	
	SA-501-Audit Evidence-Specific Consideration for Selected Items.	
	SA-505-External Confirmation.	
	SA-510-Initial Audit Engagement.	
	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 Representation.	
Using Work of Other. (3)	SA-600-Using the Work of Another Auditors.	
	SA-610-Using the Work of Internal Auditors.	
	SA-620-Using the Work of Auditors Expert.	
Audit Conclusions and Reporting. (6)	SA-700-Forming an Opinion and Reporting on Financial Statement.	
	SA-701-Communicating Key Audit Matters in the Independent Auditors Report.	
	SA-705-Modification to the Opinion in the Independent Auditors Report.	
	SA-706-Emphasis of the Matter Paragraphs and Other Matter Paragraphs in the Independent Auditors Report.	
	SA-710-Comparative Information-Corresponding Figures and Comparative Financial Statement.	
	SA-720-The Auditors Responsibility in Relation to Other Information in Documents Containing Audited Financial Statement.	
Specialized Areas. (3)	SA-800-Special Consideration-Audits of Financial Statements Prepared in Accordance with Special Purpose Framework.	
	SA-805-Special Consideration-Audits of Singale Purpose Financial Statements and Specific Elements,Account or Items of a Financial Statement.	
	SA-810-Engagement to Report on Summary Financial Statements.	