



Agenda Item 6B

Mapping of the Introductory and Requirement Paragraphs in AT-C Sections 105, *Concepts Common to All Attestation Engagements*; 205, *Examination Engagements*; and 210, *Review Engagements* to the Related Paragraphs in CSAE 3001, *Direct Engagements*

Paragraphs in CSAE 3001 that are not included in the proposed common concepts, direct examination, or direct review sections are listed at the end of the document.

Concepts Common to All Direct Engagements

AT-C Section 105 [Ⓢ] <i>Concepts Common to All Attestation Engagements</i>	Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
Introduction	Introduction	
	<p>CC1. This Statement on Standards for Attestation Engagements (SSAE) contains performance and reporting requirements and application guidance for direct examination and direct review attestation engagements (non-assertion based engagements).</p> <p>CC2. AT-C section SP, <i>Specified Procedures</i>, provides for a direct engagement in which the practitioner performs specified procedures and reports the findings.</p>	
	.	4. This CSAE contains requirements and application and other explanatory material specific to reasonable and limited assurance direct engagements.

[Ⓢ] This section contains an “AT-C” identifier, instead of an “AT” identifier, to avoid confusion with references to existing “AT” sections, which remain effective through April 2017 in AICPA Professional Standards.

Mapping of the Introductory and Requirement Paragraphs in AT-C Sections 105, *Concepts Common to All Attestation Engagements*; 205, *Examination Engagements*; and 210, *Review Engagements* to the Related Paragraphs in CSAE 3001, *Direct Engagements*
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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
	<p><u>CC1.CC3. In all direct engagements the practitioner evaluates subject matter that is the responsibility of another party against criteria and aims to obtain sufficient appropriate evidence to express an opinion, conclusion, or findings in a written report about the outcome of that evaluation.</u></p>	<p>1. This Canadian Standard on Assurance Engagements (CSAE) deals with direct engagements. A direct engagement is an assurance engagement in which the practitioner evaluates the underlying subject matter against applicable criteria and aims to obtain sufficient appropriate evidence to express, in a written direct assurance report, a conclusion to intended users other than the responsible party, about the outcome of that evaluation. (Ref: Para. A22-A23)</p>
	<p><u>CC4. Direct engagement attestation standards (direct engagement standards) have the same status and authority as assertion-based attestation standards (assertion-based standards); each addresses a different category of attestation engagement.</u></p>	<p>2. CSAE 3000 ⁱⁱ1 deals with attestation engagements other than audits or reviews of historical financial information, which are dealt with in Canadian Auditing Standards (CAS) and Sections 8200 and 8500, ⁱⁱⁱ2 respectively. CSAE 3000 and CSAE 3001 have the same status and authority; each deals with a different category of assurance engagement. Appendix 2 provides illustrations of differences between attestation engagements and direct engagements.</p>
	<p><u>CC5. Direct examination and review engagements have many features in common with assertion-based examination and review engagements undertaken under AT section 205 and 210. Fundamental concepts related to matters such as level of assurance, risk, and materiality are the same. However, direct examination and review engagements also have the following features that are clearly distinct from those of assertion-based examination and review engagements:</u></p>	<p>3. Direct engagements have many features in common with attestation engagements undertaken under CSAE 3000. Fundamental concepts related to matters such as level of assurance, risk and materiality (or significance) are the same. However, direct engagements also have features that are clearly distinct from those of attestation engagements. For example, performance audits of public sector entities are typically direct engagements, and have the following features not shared by attestation engagements:</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
	<ul style="list-style-type: none"> • <u>The practitioner is not required to request from the responsible party an assertion about whether the subject matter is in accordance with (or based on) the criteria, and the responsible party does not provide such an assertion.</u> • <u>The practitioner makes a measurement or evaluation of the subject matter against the criteria</u> • <u>The practitioner usually decides along with the engaging party, on the criteria to be used for the engagement</u> 	<ul style="list-style-type: none"> • The party responsible for the underlying subject matter being reported on does not make a public assertion regarding whether the entity's performance conformed with suitable criteria. • The practitioner usually decides on what the nature and scope of the underlying subject matter to be reported on will be. This decision is made pursuant to the mandate of the public sector auditor set out in law or regulation. The decision is based on knowledge of the entity's activities and the risks it faces. • The practitioner normally decides on the applicable criteria to be used for the engagement, deriving such criteria from relevant sources (for example, pertinent laws or regulations, policies, directives, and guidelines) and seeking agreement from the party responsible for the underlying subject matter that the criteria are suitable.
<p>.01 This section applies to engagements in which a CPA in the practice of public accounting is engaged to issue, or does issue, a practitioner's examination,</p>	<p>.01 This section applies to engagements in which a CPA in the practice of public accounting is engaged to issue, or does issue, a practitioner's examination,</p>	

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<p>review, or agreed-upon procedures report on subject matter or an assertion about subject matter (hereinafter referred to as an <i>assertion</i>) that is the responsibility of another party. (Ref: par. .A1)</p>	<p>review, or agreed-upon procedures report on subject matter or an assertion about subject matter (hereinafter referred to as an <i>assertion</i>) that is the responsibility of another party. (Ref: par. .A1)</p>	
<p>.02 An attestation engagement is predicated on the concept that a party other than the practitioner makes an assertion about whether the subject matter is measured or evaluated in accordance with suitable criteria. Section 205, <i>Examination Engagements</i>; section 210, <i>Review Engagements</i>; and section 215, <i>Agreed-Upon Procedures Engagements</i> require the practitioner to request such an assertion in writing when performing an examination, review, or agreed-upon procedures engagement.¹ In examination and review engagements, when the engaging party is the responsible party, the responsible party's refusal to provide a written assertion requires the practitioner to withdraw from the engagement when withdrawal is possible under applicable laws and regulations.² In examination and review engagements, when the engaging party is not the responsible party and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement but is required to disclose that refusal in the practitioner's report and restrict the use of the</p>	<p>.02 — An attestation engagement is predicated on the concept that a party other than the practitioner makes an assertion about whether the subject matter is measured or evaluated in accordance with suitable criteria. Section 205, <i>Examination Engagements</i>; section 210, <i>Review Engagements</i>; and section 215, <i>Agreed-Upon Procedures Engagements</i> require the practitioner to request such an assertion in writing when performing an examination, review, or agreed-upon procedures engagement.⁵ In examination and review engagements, when the engaging party is the responsible party, the responsible party's refusal to provide a written assertion requires the practitioner to withdraw from the engagement when withdrawal is possible under applicable laws and regulations.⁶ In examination and review engagements, when the engaging party is not the responsible party and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement but is required to disclose that refusal in the practitioner's report and restrict the use of the</p>	

¹ Paragraph .10 of section 205, *Examination Engagements*; paragraph .11 of section 210, *Review Engagements*; and paragraph .15 of section 215, *Agreed-Upon Procedures Engagements*.

² Paragraph .82 of section 205 and paragraph .59 of section 210.

⁵ ~~Paragraph .10 of section 205, *Examination Engagements*; paragraph .11 of section 210, *Review Engagements*; and paragraph .15 of section 215, *Agreed-Upon Procedures Engagements*.~~

⁶ ~~Paragraph .82 of section 205 and paragraph .59 of section 210.~~

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AT-C Section 105 ² <i>Concepts Common to All Attestation Engagements</i>	Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
report to the engaging party. ³ In an agreed-upon procedures engagement, the responsible party's refusal to provide a written assertion requires the practitioner to disclose that refusal in the report. ⁴	report to the engaging party.⁷ In an agreed-upon procedures engagement, the responsible party's refusal to provide a written assertion requires the practitioner to disclose that refusal in the report.⁸	
.03 This section is not applicable to professional services for which the AICPA has established other professional standards, for example, services performed in accordance with (Ref: par. .A2-.A3) a. Statements on Auditing Standards, b. Statements on Standards for Accounting and Review Services, or c. Statements on Standards for Tax Services.	CC2-CC6. .03 This section is not applicable to professional services for which the AICPA has established other professional standards, for example, services performed in accordance with (Ref: par. .A2-.A3) <u>a. AT-C sections 105-320 of the SSAEs (the assertion-based sections of the SSAEs)</u> a b. Statements on Auditing Standards, b c. Statements on Standards for Accounting and Review Services, or c d. Statements on Standards for Tax Services.	
.04 An attestation engagement may be part of a larger engagement, for example, a feasibility study or business acquisition study that also includes an examination of prospective financial information. In such circumstances, the attestation standards apply only to the attestation portion of the engagement.	CC3-CC7. <u>.04 An attestation or review engagement may be part of a larger engagement, for example, a feasibility study or business acquisition study that also includes, for example, an examination of prospective financial information: a healthcare facility's compliance with criteria established by an industry group.</u> In such	9. An assurance engagement performed under the CSAEs may be part of a larger engagement. In such circumstances, the CSAEs are relevant only to the assurance portion of the engagement.

³ Paragraph .84 of section 205 and paragraph .60 of section 210.

⁴ Paragraph .36 of section 215.

~~⁷ Paragraph .84 of section 205 and paragraph .60 of section 210.~~

~~⁸ Paragraph .36 of section 215.~~

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	circumstances, the attestation standards apply this section applies only to the attestation direct examination or review portion of the engagement.	
Compliance With the Attestation Standards	Compliance With the Attestation Standards	
<p>05 The “Compliance With Standards Rule” (AICPA, Professional Standards, ET sec. 1.310.001), of the AICPA Code of Professional Conduct requires members who perform professional services to comply with standards promulgated by bodies designated by the Council of the AICPA.</p>	<p>CC4.CC8.05The “Compliance With Standards Rule” (AICPA, Professional Standards, ET sec. 1.310.001), of the AICPA Code of Professional Conduct requires members who perform professional services to comply with standards promulgated by bodies designated by the Council of the AICPA.</p>	<p>5. This CSAE is premised on the basis that:</p> <p>(a) The members of the engagement team and the engagement quality control reviewer (for those engagements where one has been appointed) are subject to relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, or other professional requirements, or requirements in law or regulation, that are at least as demanding; and (Ref: Para. A31-A34)</p> <p>6. Professional accountants in public practice will be familiar with such requirements. If a competent practitioner other than a professional accountant in public practice chooses to represent compliance with this or other CSAEs, it is important to recognize that this CSAE includes requirements that reflect the premise in the preceding paragraph.</p> <p>22. The practitioner shall comply with relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, or other</p>

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		professional requirements, or requirements imposed by law or regulation, that are at least as demanding. (Ref: Para. A31-A34, A59)
Relationship of Attestation Standards to Quality Control Standards	Relationship of Attestation <u>Direct Engagement</u> Standards to Quality Control Standards	
.06 Quality control systems, policies, and procedures are the responsibility of the firm in conducting its attestation practice. Under QC section 10, <i>A Firm's System of Quality Control</i> (AICPA, <i>Professional Standards</i>), the firm has an obligation to establish and maintain a system of quality control to provide it with reasonable assurance that ⁹ (Ref: par. .A4-.A6) a. the firm and its personnel comply with professional standards and applicable legal and regulatory requirements and b. practitioners' reports issued by the firm are appropriate in the circumstances.	CC5-CC9 .06 Quality control systems, policies, and procedures are the responsibility of the firm in conducting its attestation practice. Under QC section 10, <i>A Firm's System of Quality Control</i> (AICPA, <i>Professional Standards</i>), the firm has an obligation to establish and maintain a system of quality control to provide it with reasonable assurance that ¹⁰ (Ref: par. .A4-.A6) a. the firm and its personnel comply with professional standards and applicable legal and regulatory requirements and b. practitioners' reports issued by the firm are appropriate in the circumstances.	5. This CSAE is premised on the basis that: (b) The practitioner who is performing the engagement is a member of a firm that is subject to CSQC 1, iv3 or other professional requirements, or requirements in law or regulation, regarding the firm's responsibility for its system of quality control, that are at least as demanding as CSQC 1. (Ref: Para. A60-A65) 6. Quality control within firms that perform assurance engagements, and compliance with ethical principles, including independence requirements, are widely recognized as being in the public interest and an integral part of high-quality assurance engagements. Professional accountants in public practice will be familiar with such requirements. If a competent practitioner other than a professional accountant in public practice chooses to represent compliance with this or other CSAEs, it is important to recognize that

⁹ Paragraph .12 of QC section 10, *A Firm's System of Quality Control* (AICPA, *Professional Standards*).

¹⁰ Paragraph .12 of QC section 10, *A Firm's System of Quality Control* (AICPA, *Professional Standards*).

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		this CSAE includes requirements that reflect the premise in the preceding paragraph.
.07 Attestation standards relate to the conduct of individual attestation engagements; quality control standards relate to the conduct of a firm’s attestation practice as a whole. Thus, attestation standards and quality control standards are related, and the quality control policies and procedures that a firm adopts may affect both the conduct of individual attestation engagements and the conduct of a firm’s attestation practice as a whole. However, deficiencies in or instances of noncompliance with a firm’s quality control policies and procedures do not, in and of themselves, indicate that a particular engagement was not performed in accordance with the attestation standards.	CC6.CC10. .07 Attestation standards relate to the conduct of individual attestation engagements; quality control standards relate to the conduct of a firm’s attestation practice as a whole. Thus, attestation standards and quality control standards are related, and the quality control policies and procedures that a firm adopts may affect both the conduct of individual attestation engagements and the conduct of a firm’s attestation practice as a whole. However, deficiencies in or instances of noncompliance with a firm’s quality control policies and procedures do not, in and of themselves, indicate that a particular engagement was not performed in accordance with the attestation standards.	
Effective Date	Effective Date	
.08 This section is effective for practitioners’ reports dated on or after May 1, 2017.	CC7.CC11. .08 This section is effective for practitioners’ reports dated on or after May 1, 2017 Month XX, 201X.	
Objectives	Objectives	
.09 In conducting an attestation engagement, the overall objectives of the practitioner are to a. apply the requirements relevant to the attestation engagement; b. report on the subject matter or assertion, and	CC8.CC12. .09 In conducting an attestation a direct engagement, the overall objectives of the practitioner are to a. apply the requirements relevant to the attestation engagement;	12. In conducting a direct engagement, the objectives of the practitioner are: (See the definition of direct examination engagement and direct review engagement for the content of item “a”) (a) To obtain either reasonable assurance or limited assurance, as appropriate, about

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<p>communicate as required by the applicable AT-C section, in accordance with the results of the practitioner's procedures; and</p> <p>c. implement quality control procedures at the engagement level that provide the practitioner with reasonable assurance that the attestation engagement complies with professional standards and applicable legal and regulatory requirements.</p>	<p>b. report onexpress an opinion or conclusion regarding the outcome of the measurement or evaluation of the subject matter or assertion, and communicate as required by the applicable AT-C section, in accordance with the results of the practitioner's procedures; and</p> <p>c. implement quality control procedures at the engagement level that provide the practitioner with reasonable assurance that the attestation engagement complies with professional standards and applicable legal and regulatory requirements.</p>	<p>whether the underlying subject matter conforms, in all significant respects, with the applicable criteria;</p> <p>(b) To express a conclusion regarding the outcome of the measurement or evaluation of the underlying subject matter through a written report that conveys either a reasonable assurance or a limited assurance conclusion and describes the basis for the conclusion; and (Ref: Para. A2-A4)</p> <p>(c) To communicate further as required by this CSAE and any other relevant CSAEs.</p>
<p>Definitions</p>	<p>Definitions</p>	
<p>10 For purposes of the attestation standards, the following terms have the meanings attributed as follows:</p>	<p>CC9, CC13, 10 For purposes of the attestation standardsthis section, the following terms have the meanings attributed as follows:</p>	
<p>Assertion. Any declaration or set of declarations about whether the subject matter is in accordance with (or based on) the criteria.</p>	<p>Assertion. Any declaration or set of declarations about whether the subject matter is in accordance with (or based on) the criteria.</p>	
<p>Attestation engagement. An examination, review, or agreed-upon procedures engagement performed under the attestation standards related to subject matter or an assertion that is the responsibility of another party. The following are the three types of attestation engagements:</p>	<p>AttestationDirect engagement. AnA direct examination, review, or agreed-uponspecified procedures engagement performed under the attestationdirect engagement standards related to subject matter or an assertion that is the responsibility of another party. The following are the three types of attestationdirect engagements:</p>	<p>(a) Assurance engagement – An engagement in which a practitioner aims to obtain sufficient appropriate evidence in order to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the outcome of the measurement or evaluation of an underlying subject matter against criteria. Each assurance</p>

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		<p>engagement is classified on two dimensions: (Ref: Para. A5)</p> <p>(i) Either a reasonable assurance engagement or a limited assurance engagement:</p>
<p>a. Examination engagement. An attestation engagement in which the practitioner obtains reasonable assurance by obtaining sufficient appropriate evidence about the measurement or evaluation of subject matter against criteria in order to be able to draw reasonable conclusions on which to base the practitioner’s opinion about whether the subject matter is in accordance with (or based on) the criteria or the assertion is fairly stated, in all material respects. (Ref: par. .A7)</p>	<p>a. Examination<u>Direct examination</u> engagement. An attestation<u>A direct</u> engagement in which the practitioner obtains reasonable assurance by obtaining sufficient appropriate evidence about the measurement or evaluation of subject matter against criteria in order to be able to draw reasonable conclusions on which to base the practitioner’s opinion about whether the subject matter is in accordance with (or based on) the criteria or the assertion is fairly stated, in all material respects. (Ref: par. .A7)</p>	<p>a. Reasonable assurance engagement – An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria. A reasonable assurance engagement may be referred to as an audit engagement.</p>
<p>b. Review engagement. An attestation engagement in which the practitioner obtains limited assurance by obtaining sufficient appropriate review evidence about the measurement or evaluation of subject matter against criteria in order to express a conclusion about whether any material modification should be made to the subject matter in order for it be in accordance with (or based on) the criteria or to the assertion in order for it to be fairly stated. (Ref: par. .A8)</p>	<p>b. Direct r<u>Review</u> engagement. An attestation<u>A direct</u> engagement in which the practitioner obtains limited assurance by obtaining sufficient appropriate review evidence about the measurement or evaluation of subject matter against criteria in order to express a conclusion about whether any material modification should be made to the subject matter in order for it be in accordance with (or based on) the criteria or to the assertion in order for it to be fairly stated. (Ref: par. .A8)</p>	<p>b. Limited assurance engagement – An assurance engagement in which the practitioner reduces engagement risk to a level that is acceptable in the circumstances of the engagement but where that risk is greater than for a reasonable assurance engagement as the basis for expressing a conclusion in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe: in an attestation engagement, the subject matter information is materially misstated; or in a direct engagement, that the underlying subject matter does not conform, in all significant respects, with</p>

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		the applicable criteria. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement but is planned to obtain a level of assurance that is, in the practitioner's professional judgment, meaningful. To be meaningful, the level of assurance obtained by the practitioner is likely to enhance the intended users' confidence about the matters being reported on to a degree that is clearly more than inconsequential. A limited assurance engagement may be referred to as a review engagement. (Ref: Para. A6-A9)
		(ii) Either an attestation engagement or a direct engagement: (Ref: Para. A10, Appendix 2)
		a. Attestation engagement – An assurance engagement in which a party other than the practitioner measures or evaluates the underlying subject matter against the criteria. A party other than the practitioner also often presents the resulting subject matter information in a report or statement. In some cases, however, the subject matter information may be presented by the practitioner in the assurance report. In an attestation engagement, the practitioner's conclusion addresses whether the subject matter information is free from material misstatement. The practitioner's conclusion may be phrased in terms of: (Ref: Para. A176, A179, A180)

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		<p>(i) The underlying subject matter and the applicable criteria; (ii) The subject matter information and the applicable criteria; or (iii) A statement made by the appropriate party.</p>
		<p>b. Direct engagement – An assurance engagement in which the practitioner measures or evaluates the underlying subject matter against the applicable criteria. In a direct engagement, the practitioner's conclusion addresses the reported outcome of the measurement or evaluation of the underlying subject matter against the criteria.</p>
<p>d. Agreed-upon procedures engagement. An attestation engagement in which a practitioner performs specific procedures on subject matter or an assertion and reports the findings without providing an opinion or a conclusion on it. The parties to the engagement (<i>specified party</i>), as defined later in this paragraph, agree upon and are responsible for the sufficiency of the procedures for their purposes.</p>	<p>c. Agreed-uponSpecified procedures engagement. An attestationA direct engagement in which a practitioner performs specifiesspecified procedures on subject matter or an assertion and reports the findings without providing an opinion or a conclusion on it. The parties to the engagement (<i>specified party</i>), as defined later in this paragraph, agree upon and are responsible for the sufficiency of the procedures for their purposes.</p>	
<p>Attestation risk. In an examination or review engagement, the risk that the practitioner expresses an inappropriate opinion or conclusion, as applicable, when the subject matter or assertion is materially misstated. (Ref: par. .A9–.A15)</p>	<p>Attestation risk. In an a direct examination or review engagement, the risk that the practitioner expresses an inappropriate opinion or conclusion, as applicable, when the subject matter or assertion is materially misstated. (Ref: par. .A9–.A15)</p>	<p>(g) Engagement risk – The risk that the practitioner expresses an inappropriate conclusion when the underlying subject matter contains a significant deviation. (Ref: Para. A13-A17)</p>
<p>Criteria. The benchmarks used to measure or</p>	<p>Criteria. The benchmarks used to measure or evaluate</p>	<p>(c) Criteria – The benchmarks used to measure or</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>evaluate the subject matter. (Ref: par. .A16)</p>	<p>the subject matter. (Ref: par. .A16)</p>	<p>evaluate the underlying subject matter. The "applicable criteria" are the criteria used for the particular engagement. (Ref: Para. A12, Appendix 2)</p>
<p>Documentation completion date. The date on which the practitioner has assembled for retention a complete and final set of documentation in the engagement file.</p>	<p>Documentation completion date. The date on which the practitioner has assembled for retention a complete and final set of documentation in the engagement file.</p>	
<p>Engagement circumstances. The broad context defining the particular engagement, which includes the terms of the engagement; whether it is an examination, review, or agreed-upon procedures engagement; the characteristics of the subject matter; the criteria; the information needs of the intended users; relevant characteristics of the responsible party and, if different, the engaging party and their environment; and other matters, for example, events, transactions, conditions and practices, and relevant laws and regulations, that may have a significant effect on the engagement.</p>	<p>Engagement circumstances. The broad context defining the particular engagement, which includes the terms of the engagement; whether it is an <u>direct</u> examination, review, or agreed-upon-specified- procedures engagement; the characteristics of the subject matter; the criteria; the information needs of the intended users; relevant characteristics of the responsible party and, if different, the engaging party and their environment; and other matters, for example, events, transactions, conditions and practices, and relevant laws and regulations, that may have a significant effect on the engagement.</p>	<p>Engagement circumstances. The broad context defining the particular engagement, which includes: the terms of the engagement; whether it is a reasonable assurance engagement or a limited assurance engagement; the characteristics of the underlying subject matter; the measurement or evaluation criteria; the information needs of the intended users; relevant characteristics of the responsible party, and the engaging party and their environment; and other matters, for example, events, transactions, conditions and practices, that may have a significant effect on the engagement.</p>
<p>Engagement documentation. The record of procedures performed, relevant evidence obtained, and, in an examination or review engagement, conclusions reached by the practitioner, or in an agreed-upon procedures engagement, findings of the practitioner. (Terms such as <i>working papers</i> or <i>workpapers</i> are also sometimes used).</p>	<p>Engagement documentation. The record of procedures performed, relevant evidence obtained, and, in <u>direct</u> examination or review engagement, conclusions reached by the practitioner <u>or in a specified procedures engagement, findings of the practitioner</u> or in an agreed-upon procedures engagement, findings of the practitioner. (Terms such as <i>working papers</i> or <i>workpapers</i> are also sometimes used).</p>	
<p>Engagement partner. The partner or other person in the firm who is responsible for the attestation</p>	<p>Engagement partner. The partner or other person in the firm who is responsible for the <u>attestationdirect</u></p>	<p>(f) Engagement partner – The partner or other person in the firm who is responsible for the</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>engagement and its performance and for the practitioner’s report that is issued on behalf of the firm and who, when required, has the appropriate authority from a professional, legal, or regulatory body. <i>Engagement partner, partner, and firm</i> refer to their governmental equivalents when relevant.</p>	<p>engagement and its performance and for the practitioner’s report that is issued on behalf of the firm and who, when required, has the appropriate authority from a professional, legal, or regulatory body. <i>Engagement partner, partner, and firm</i> refer to their governmental equivalents when relevant.</p>	<p>engagement and its performance, and for the assurance report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal or regulatory body. "Engagement partner" should be read as referring to its public sector equivalents where relevant.</p>
<p>Engagement team. All partners and staff performing the engagement and any individuals engaged by the firm or a network firm who perform attestation procedures on the engagement. This excludes a practitioner’s external specialist and engagement quality control reviewer engaged by the firm or a network firm. The term <i>engagement team</i> also excludes individuals within the client’s internal audit function who provide direct assistance.</p>	<p>Engagement team. All partners and staff performing the <u>direct</u> engagement and any individuals engaged by the firm or a network firm who perform <u>attestation</u> procedures on the <u>direct</u> engagement. This excludes a practitioner’s external specialist and engagement quality control reviewer engaged by the firm or a network firm. The term <i>engagement team</i> also excludes individuals within the client’s internal audit function who provide direct assistance.</p>	<p>(i) Engagement team – All partners and staff performing the engagement, and any individuals engaged by the firm or a network firm who perform procedures on the engagement. This excludes a practitioner's external expert engaged by the firm or a network firm.</p>
<p>Engaging party. The party(ies) that engages the practitioner to perform the attestation engagement. (Ref: par. .A17)</p>	<p>Engaging party. The party(ies) that engages the practitioner to perform the <u>attestationdirect</u> engagement. (Ref: par. .A17)</p>	
<p>Evidence. Information used by the practitioner in arriving at the opinion, conclusion, or findings on which the practitioner’s report is based.</p>	<p>Evidence. Information used by the practitioner in arriving at the opinion, conclusion, or findings on which the practitioner’s report is based.</p>	<p>(j) Evidence – Information used by the practitioner in arriving at the practitioner's conclusion. Evidence includes both information contained in relevant information systems, if any, and other information. For purposes of the CSAEs: (Ref: Para. A146-A152) (i) Sufficiency of evidence is the measure of the quantity of evidence. (ii) Appropriateness of evidence is the measure of the quality of evidence.</p>

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Firm. A form of organization permitted by law or regulation whose characteristics conform to resolutions of the Council of the AICPA and that is engaged in the practice of public accounting.	Firm. A form of organization permitted by law or regulation whose characteristics conform to resolutions of the Council of the AICPA and that is engaged in the practice of public accounting.	(k) Firm – A sole practitioner, partnership or corporation or other entity of individual practitioners. "Firm" should be read as referring to its public sector equivalents where relevant.
Fraud. An intentional act involving the use of deception that results in a misstatement in the subject matter or the assertion.	Fraud. An intentional act involving the use of deception that results in a misstatement in the subject matter or the assertion.	
General use. Use of a practitioner's report that is not restricted to specified parties.	General use. Use of a practitioner's report that is not restricted to specified parties.	
Internal audit function. A function of an entity that performs assurance and consulting activities designed to evaluate and improve the effectiveness of the entity's governance, risk management, and internal control processes.	Internal audit function. A function of an entity that performs assurance and consulting activities designed to evaluate and improve the effectiveness of the entity's governance, risk management, and internal control processes.	
Misstatement. A difference between the measurement or evaluation of the subject matter by the responsible party and the proper measurement or evaluation of the subject matter based on the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions. In certain engagements, a misstatement may be referred to as a <i>deviation, exception, or instance of noncompliance</i> .	Misstatement. A difference between the measurement or evaluation of <u>An instance in which</u> the subject matter by the responsible party and the proper measurement or evaluation of the subject matter based on <u>does not conform with</u> the criteria. Misstatements can be intentional or unintentional, qualitative or quantitative, and include omissions. In certain engagements, a misstatement may be referred to as a <i>deviation, exception, or instance of noncompliance</i> .	(d) Deviation – An instance where the underlying subject matter does not conform with the applicable criteria. A deviation can be intentional or unintentional, qualitative or quantitative, and include omissions.
Modified opinion. A qualified opinion, an adverse opinion, or a disclaimer of opinion.	Modified opinion. A qualified opinion, an adverse opinion, or a disclaimer of opinion.	
Network firm. A firm or other entity that belongs to a network, as defined in ET section 0.400, <i>Definitions</i> (AICPA, <i>Professional Standards</i>).	Network firm. A firm or other entity that belongs to a network, as defined in ET section 0.400, <i>Definitions</i> (AICPA, <i>Professional Standards</i>).	

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<p style="text-align: center;">AT-C Section 105^e <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>Noncompliance with laws or regulations. Acts of omission or commission by the entity, either intentional or unintentional, that are contrary to the prevailing laws or regulations. Such acts include transactions entered into by, or in the name of, the entity or on its behalf by those charged with governance, management, or employees. <i>Noncompliance</i> does not include personal misconduct (unrelated to the subject matter) by those charged with governance, management, or employees of the entity.</p>	<p>Noncompliance with laws or regulations. Acts of omission or commission by the entity, either intentional or unintentional, that are contrary to the prevailing laws or regulations. Such acts include transactions entered into by, or in the name of, the entity or on its behalf by those charged with governance, management, or employees. <i>Noncompliance</i> does not include personal misconduct (unrelated to the subject matter) by those charged with governance, management, or employees of the entity.</p>	
<p>Other practitioner. An independent practitioner who is not a member of the engagement team who performs work on information that will be used as evidence by the practitioner performing the attestation engagement. An other practitioner may be part of the practitioner's firm, a network firm, or another firm.</p>	<p>Other practitioner. An independent practitioner who is not a member of the engagement team who performs work on information that will be used as evidence by the practitioner performing the attestation engagement. An other practitioner may be part of the practitioner's firm, a network firm, or another firm.</p>	
<p>Practitioner. The person or persons conducting the attestation engagement, usually the engagement partner or other members of the engagement team, or, as applicable, the firm. When an AT-C section expressly intends that a requirement or responsibility be fulfilled by the engagement partner, the term <i>engagement partner</i>, rather than <i>practitioner</i>, is used. <i>Engagement partner</i> and <i>firm</i> are to be read as referring to their governmental equivalents when relevant.</p>	<p>Practitioner. The person or persons conducting the attestation engagement, usually the engagement partner or other members of the engagement team, or, as applicable, the firm. When an AT-Cthis section expressly intends that a requirement or responsibility be fulfilled by the engagement partner, the term <i>engagement partner</i>, rather than <i>practitioner</i>, is used. <i>Engagement partner</i> and <i>firm</i> are to be read as referring to their governmental equivalents when relevant.</p>	<p>(q) Practitioner – The individual(s) conducting the engagement (usually the engagement partner or other members of the engagement team, or, as applicable, the firm). Where this CSAE expressly intends that a requirement or responsibility be fulfilled by the engagement partner, the term "engagement partner" rather than "practitioner" is used. (Ref: Para. A37)</p>
<p>Practitioner's specialist. An individual or organization possessing expertise in a field other than accounting or attestation, whose work in that field is</p>	<p>Practitioner's specialist. An individual or organization possessing expertise in a field other than accounting or attestation, whose work in that field is</p>	<p>(r) Practitioner's expert – An individual or organization possessing expertise in a field other than assurance, whose work in that field is used</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>used by the practitioner to assist the practitioner in obtaining evidence for the service being provided. A practitioner's specialist may be either a practitioner's internal specialist (who is a partner or staff, including temporary staff, of the practitioner's firm or a network firm) or a practitioner's external specialist. <i>Partner</i> and <i>firm</i> refer to their governmental equivalents when relevant.</p>	<p>used by the practitioner to assist the practitioner in obtaining evidence for the service being provided. A practitioner's specialist may be either a practitioner's internal specialist (who is a partner or staff, including temporary staff, of the practitioner's firm or a network firm) or a practitioner's external specialist. <i>Partner</i> and <i>firm</i> refer to their governmental equivalents when relevant.</p>	<p>by the practitioner to assist the practitioner in obtaining sufficient appropriate evidence. A practitioner's expert may be either a practitioner's internal expert (who is a partner or staff, including temporary staff, of the practitioner's firm or a network firm), or a practitioner's external expert.</p>
<p>Professional judgment. The application of relevant training, knowledge, and experience, within the context provided by attestation and ethical standards in making informed decisions about the courses of action that are appropriate in the circumstances of the attestation engagement.</p>	<p>Professional judgment. The application of relevant training, knowledge, and experience, within the context provided by attestation and ethical standards in making informed decisions about the courses of action that are appropriate in the circumstances of the attestation engagement.</p>	<p>(s) Professional judgment – The application of relevant training, knowledge and experience, within the context provided by assurance and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the engagement.</p>
<p>Professional skepticism. An attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement due to fraud or error, and a critical assessment of evidence.</p>	<p>Professional skepticism. An attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement due to fraud or error, and a critical assessment of evidence.</p>	<p>(t) Professional skepticism – An attitude that includes a questioning mind, being alert to conditions which may indicate possible deviation, and a critical assessment of evidence.</p>
<p>Reasonable assurance. A high, but not absolute, level of assurance.</p>	<p>Reasonable assurance. A high, but not absolute, level of assurance.</p>	
<p>Report release date. The date on which the practitioner grants the engaging party permission to use the practitioner's report.</p>	<p>Report release date. The date on which the practitioner grants the engaging party permission to use the practitioner's report.</p>	
<p>Responsible party. The party(ies) responsible for the subject matter. If the nature of the subject matter is such that no such party exists, a party who has a reasonable basis for making a written assertion about the subject matter may be deemed to be the responsible party.</p>	<p>Responsible party. The party(ies) responsible for the subject matter. If the nature of the subject matter is such that no such party exists, a party who has a reasonable basis for making a written assertion about the subject matter may be deemed to be the responsible party.</p>	<p>(u) Responsible party – The party(ies) responsible for the underlying subject matter. (Ref: Para. A37)</p>

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Specified party. The intended user(s) to whom use of the written practitioner’s report is limited.	Specified party. The intended user(s) to whom use of the written practitioner’s report is limited.	
Subject matter. The phenomenon that is measured or evaluated by applying criteria.	Subject matter. The phenomenon that is measured or evaluated by applying criteria.	(w) Underlying subject matter – The phenomenon that is measured or evaluated by applying criteria.
.11 For the purposes of the attestation standards, references to appropriate party(ies) should be read hereafter as the responsible party or the engaging party, as appropriate. (Ref: par. .A18)	CC10, CC14. .11 For the purposes of the attestation standards, references to appropriate party(ies) should be read hereafter as the responsible party or the engaging party, as appropriate. (Ref: par. .A18)	
Requirements	Requirements	
Conduct of an Attestation Engagement in Accordance With the Attestation Standards	Conduct of an Attestation <u>Direct</u> Engagement in Accordance With the Attestation <u>Direct Engagement</u> Standards	
<i>Complying With AT-C Sections That Are Relevant to the Engagement</i>	<i>Complying With AT-C Sections <u>Paragraphs in This Section</u> That Are Relevant to the Engagement</i>	
.12 When performing an attestation engagement, the practitioner should comply with <ul style="list-style-type: none"> • this section; • sections 205, 210, or 215, as applicable; and • any subject-matter AT-C section relevant to the engagement when the AT-C section is in effect and the circumstances addressed by the AT-C section exist. 	CC11, CC15. .12 When performing an attestation <u>direct examination or review</u> engagement, the practitioner should comply with <u>the relevant paragraphs in</u> <ul style="list-style-type: none"> • this section; <u>and</u> • sections 205, 210EX or 215R, as applicable; and <u>any subject-matter AT-C section relevant to the engagement when the AT-C section is in effect and the circumstances addressed by the AT-C section exist.</u> 	16. The practitioner performing a direct engagement shall comply with this CSAE and any subject-matter-specific CSAEs relevant to the engagement.
.13 The practitioner should not represent compliance with this or any other AT-C section unless the practitioner has complied with the requirements of	CC12, CC16. .13 The practitioner should not represent compliance with this or any other AT-C section unless the practitioner has complied with the <u>relevant</u>	17. The practitioner shall not represent compliance with this or any other CSAE unless the practitioner has complied with the requirements of

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<p>this section and all other AT-C sections relevant to the engagement.</p>	<p>requirements of this section and all other AT-C sections relevant to the engagement.</p>	<p>this CSAE and any other CSAE relevant to the engagement. (Ref: Para. A22-A23)</p>
<p>.14 Reports issued by a practitioner in connection with services performed under other professional standards should be written to be clearly distinguishable from and not confused with reports issued under the attestation standards. (Ref: par. .A19-.A20)</p>	<p>CC13.CC17. <u>CC13.CC17.</u> .14 Reports issued by a practitioner in connection with services performed under other professional standards should be written to be clearly distinguishable from and not confused with reports issued under the attestation<u>direct engagement</u> standards. (Ref: par. .A19-.A20)</p>	
<p><i>Text of an AT-C Section</i></p>	<p><i>Text of an AT-C<u>This</u> Section</i></p>	<p><i>Text of a CSAE</i></p>
<p>.15 The practitioner should have an understanding of the entire text of each AT-C section that is relevant to the engagement being performed, including its application and other explanatory material, to understand its objectives and apply its requirements properly. (Ref: par. .A21-.A26)</p>	<p>CC14.CC18. <u>CC14.CC18.</u> .15 The<u>When performing a direct engagement, the</u> practitioner should have an understanding of the entire text of each AT-C section that is relevant to the engagement being performed, including its application and other explanatory material, to understand its objectives and apply its requirements properly. (Ref: par. .A21-.A26)</p>	<p>18. The practitioner shall have an understanding of the entire text of a CSAE, including its application and other explanatory material, to understand its objectives and to apply its requirements properly. (Ref: Para. A24-A29)</p>
<p><i>Complying With Relevant Requirements</i></p>	<p><i>Complying With Relevant Requirements</i></p>	<p><i>Complying with Relevant Requirements</i></p>
<p>.16 Subject to paragraph .20, the practitioner should comply with each requirement of the AT-C sections that is relevant to the engagement being performed, including any relevant subject-matter AT-C section, unless, in the circumstances of the engagement,</p> <ol style="list-style-type: none"> a. the entire AT-C section is not relevant, or b. the requirement is not relevant because it is conditional, and the condition does not exist. 	<p>CC15.CC19. <u>CC15.CC19.</u></p> <p>.16 Subject to paragraph .20, the practitioner should comply with each requirement of the <u>direct</u> AT-C sections that is relevant to the <u>direct</u> engagement being performed, including any relevant subject-matter AT-C section, unless, in the circumstances of the engagement,</p> <ol style="list-style-type: none"> a. <u>the entire AT-C section is not relevant, or</u> b. <u>the requirement is not relevant because it is</u> 	<p>19. Subject to the following paragraph, the practitioner shall comply with each requirement of this CSAE and of any relevant subject-matter-specific CSAE unless, in the circumstances of the engagement the requirement is not relevant because it is conditional and the condition does not exist. Requirements that apply to only limited assurance or reasonable assurance engagements have been presented in a columnar format with the letter "L" (limited assurance) or "R" (reasonable</p>

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	conditional, and the condition does not exist.	assurance) after the paragraph number. (Ref: Para. A30)
.17 When a practitioner undertakes an attestation engagement for the benefit of a government body or agency and agrees to follow specified government standards, guides, procedures, statutes, rules, and regulations, the practitioner should comply with those governmental requirements as well as the applicable AT-C sections. (Ref: par. .A27)	CC16.CC20. .17 When a practitioner undertakes an attestation <u>direct</u> engagement for the benefit of a government body or agency and agrees to follow specified government standards, guides, procedures, statutes, rules, and regulations, the practitioner should comply with those governmental requirements as well as the applicable <u>direct</u> AT-C sections. (Ref: par. .A27)	
<i>Practitioner's Report Prescribed by Law or Regulation</i>	<i>Practitioner's Report Prescribed by Law or Regulation</i>	<i>Assurance Report Prescribed by Law or Regulation</i>
.18 If the practitioner is required by law or regulation to use a specific layout, form, or wording of the practitioner's report and the prescribed form of report is not acceptable or would cause a practitioner to make a statement that the practitioner has no basis to make, the practitioner should reword the prescribed form of report or attach an appropriately worded separate practitioner's report. (Ref: par. .A28)	CC17.CC21. .18 If the practitioner is required by law or regulation to use a specific layout, form, or wording of the practitioner's report and the prescribed form of report is not acceptable or would cause a practitioner to make a statement that the practitioner has no basis to make, the practitioner should reword the prescribed form of report or attach an appropriately worded separate practitioner's report. (Ref: par. .A28)	75. If the practitioner is required by law or regulation to use a specific layout or wording of the assurance report, the assurance report shall refer to this or other CSAEs only if the assurance report includes, at a minimum, each of the elements identified in paragraph 73.
<i>Defining Professional Requirements in the Attestation Standards</i>	<i>Defining Professional Requirements in the <u>Attestation Direct Engagement</u> Standards</i>	
.19 The attestation standards use the following two categories of professional requirements, identified by specific terms, to describe the degree of responsibility it imposes on practitioners: <ul style="list-style-type: none"> • <i>Unconditional requirements.</i> The practitioner 	CC18.CC22. .19 The attestation <u>direct engagement</u> standards use the following two categories of professional requirements, identified by specific terms, to describe the degree of responsibility it imposes on practitioners:	

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<p>must comply with an unconditional requirement in all cases in which such requirement is relevant. The attestation standards use the word <i>must</i> to indicate an unconditional requirement.</p> <ul style="list-style-type: none"> • <i>Presumptively mandatory requirements.</i> The practitioner must comply with a presumptively mandatory requirement in all cases in which such a requirement is relevant, except in rare circumstances discussed in paragraph .20. The attestation standards use the word <i>should</i> to indicate a presumptively mandatory requirement. 	<ul style="list-style-type: none"> • <i>Unconditional requirements.</i> The practitioner must comply with an unconditional requirement in all cases in which such requirement is relevant. The attestationdirect engagement standards use the word <i>must</i> to indicate an unconditional requirement. • <i>Presumptively mandatory requirements.</i> The practitioner must comply with a presumptively mandatory requirement in all cases in which such a requirement is relevant, except in rare circumstances discussed in paragraph .20. The attestationdirect engagement standards use the word <i>should</i> to indicate a presumptively mandatory requirement. 	
<p><i>Departure From a Relevant Requirement</i></p>	<p><i>Departure From a Relevant Requirement</i></p>	
<p>.20 In rare circumstances, the practitioner may judge it necessary to depart from a relevant presumptively mandatory requirement. In such circumstances, the practitioner should perform alternative procedures to achieve the intent of that requirement. The need for the practitioner to depart from a relevant, presumptively mandatory requirement is expected to arise only when the requirement is for a specific procedure to be performed and, in the specific circumstances of the engagement, that procedure would be ineffective in achieving the intent of the requirement. (Ref: par. .A29)</p>	<p>CC19.CC23. .20 In rare circumstances, the practitioner may judge it necessary to depart from a relevant presumptively mandatory requirement. In such circumstances, the practitioner should perform alternative procedures to achieve the intent of that requirement. The need for the practitioner to depart from a relevant, presumptively mandatory requirement is expected to arise only when the requirement is for a specific procedure to be performed and, in the specific circumstances of the direct engagement, that procedure would be ineffective in achieving the intent of the requirement. (Ref: par. .A29)</p>	<p>20. In exceptional circumstances, the practitioner may judge it necessary to depart from a relevant requirement in a CSAE. In such circumstances, the practitioner shall perform alternative procedures to achieve the aim of that requirement. The need for the practitioner to depart from a relevant requirement is expected to arise only where the requirement is for a specific procedure to be performed and, in the specific circumstances of the engagement, that procedure would be ineffective in achieving the aim of the requirement</p>
<p><i>Interpretive Publications</i></p>	<p><i>Interpretive Publications</i></p>	

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AT-C Section 105^e <i>Concepts Common to All Attestation Engagements</i>	Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
<p>¶1 The practitioner should consider applicable interpretive publications in planning and performing the attestation engagement. (Ref: par. .A30)</p>	<p>CC20-CC24. <u>21</u> The practitioner should consider applicable interpretive publications in planning and performing the <u>attestationdirect</u> engagement. (Ref: par. .A30)</p>	
<p><i>Other Attestation Publications</i></p>	<p><i>Other Attestation Publications</i></p>	
<p>¶2 In applying the attestation guidance included in an other attestation publication, the practitioner should, exercising professional judgment, assess the relevance and appropriateness of such guidance to the circumstances of the attestation engagement. (Ref: par. .A31–.A33)</p>	<p>CC21-CC25. <u>22</u> In applying the attestation guidance included in an other attestation publication, the practitioner should, exercising professional judgment, assess the relevance and appropriateness of such guidance to the circumstances of the <u>attestationdirect</u> engagement. (Ref: par. .A31–.A33)</p>	
<p>Acceptance and Continuance</p>	<p>Acceptance and Continuance</p>	<p>Acceptance and Continuance</p>
<p>¶3 The engagement partner should be satisfied that appropriate procedures regarding the acceptance and continuance of client relationships and attestation engagements have been followed and should determine that conclusions reached in this regard are appropriate.</p>	<p>CC22-CC26. <u>23</u> The engagement partner should be satisfied that appropriate procedures regarding the acceptance and continuance of client relationships and <u>attestationdirect</u> engagements have been followed and should determine that conclusions reached in this regard are appropriate.</p>	<p>23. The engagement partner shall be satisfied that appropriate procedures regarding the acceptance and continuance of client relationships and assurance engagements have been followed by the firm, and shall determine that conclusions reached in this regard are appropriate.</p>
<p>Preconditions for an Attestation Engagement</p>	<p>Preconditions for <u>an Attestationa Direct Examination or Review</u> Engagement</p>	<p><i>Preconditions for the Direct Engagement</i></p>
<p>¶4 The practitioner must be independent when performing an attestation engagement in accordance with the attestation standards unless the practitioner is required by law or regulation to accept the engagement and report on the subject matter or assertion. (Ref: par. .A34)</p>	<p>CC23-CC27. <u>24</u> The practitioner must be independent when performing <u>an attestationa direct examination or review</u> engagement in accordance with the <u>attestationdirect engagement</u> standards unless the practitioner is required by law or regulation to accept the <u>direct</u> engagement and report on the subject matter or</p>	<p>22. The practitioner shall comply with relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, or other professional requirements, or requirements</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
	<p>assertion. (Ref: par. .A34)</p>	<p>imposed by law or regulation, that are at least as demanding. (Ref: Para. A31-A34, A59)</p>
<p>25 In order to establish that the preconditions for an attestation engagement are present, the practitioner should determine both of the following:</p> <p>a. The responsible party is a party other than the practitioner and takes responsibility for the subject matter. (Ref: par. .A35)</p> <p>b. The engagement exhibits all of the following characteristics:</p> <p style="padding-left: 20px;">i. The subject matter is appropriate. (Ref: par. .A36–.A41)</p> <p style="padding-left: 20px;">ii. The criteria to be applied in the preparation and evaluation of the subject matter are suitable and will be available to the intended users. (Ref: par. .A43–.A52)</p> <p style="padding-left: 20px;">iii. The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner’s opinion, conclusion, or findings, including (Ref: par. .A53–.A54) (1) access to all information of which the responsible party is aware that is relevant to the measurement,</p>	<p>24. CC28. 25 In order to establish that the preconditions for an attestation <u>a direct examination or review</u> engagement are present, the practitioner should determine both of the following:</p> <p>a. The responsible party is a party other than the practitioner and takes responsibility for the subject matter. (Ref: par. .A35)</p> <p>b. The <u>direct examination or review</u> engagement exhibits all of the following characteristics:</p> <p style="padding-left: 20px;">i. The subject matter is appropriate. (Ref: par. .A36–.A41)</p> <p style="padding-left: 20px;">ii. The criteria to be applied in the preparation and evaluation of the subject matter are suitable and will be available to the intended users. (Ref: par. .A43–.A52)</p> <p style="padding-left: 20px;">iii. The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner’s opinion, <u>(or conclusion, or findings, in a direct review engagement)</u>, including (Ref: par. .A53–.A54) (1) access to all information of which the responsible party is aware that is relevant</p>	<p>26. In order to establish whether the preconditions for a direct engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35-A37)</p> <p>(a) The roles and responsibilities of the appropriate parties are suitable in the circumstances; and (Ref: Para. A37)</p> <p>(b) The engagement exhibits all of the following characteristics:</p> <p style="padding-left: 20px;">(i) The underlying subject matter is appropriate; (Ref: Para. A38-A42)</p> <p style="padding-left: 20px;">(ii) The criteria that the practitioner expects to be applied are suitable for the engagement circumstances, including that they exhibit the following characteristics: (Ref: Para. A43-A48)</p> <p style="padding-left: 40px;">a. Relevance.</p> <p style="padding-left: 40px;">b. Completeness.</p> <p style="padding-left: 40px;">c. Reliability.</p> <p>d. Neutrality.</p> <p>e. Understandability.</p>

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<p>AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p>Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p>CSAE 3001, <i>Direct Engagements</i></p>
<p>evaluation, or disclosure of the subject matter;</p> <p>(2) access to additional information that the practitioner may request from the responsible party for the purpose of the engagement; and</p> <p>(3) unrestricted access to persons within the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence.</p> <p>iv. The practitioner’s opinion, conclusion, or findings, in the form appropriate to the engagement, is to be contained in a written practitioner’s report.</p>	<p>to the measurement, evaluation, or disclosure of the subject matter;</p> <p>(2) access to additional information that the practitioner may request from the responsible party for the purpose of the engagement; and</p> <p>(3) unrestricted access to persons within the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence.</p> <p>iv. The practitioner’s opinion, or conclusion, or <u>findings, in a direct review engagement</u>, in the form appropriate to the engagement, is to be contained in a written practitioner’s report.</p>	<p>(iii) The criteria that the practitioner expects to be applied will be available to the intended users; (Ref: Para. A49-A50)</p> <p>(iv) The practitioner expects to be able to obtain the evidence needed to support the practitioner's conclusion; (Ref: Para. A51-A53)</p> <p>A52. Seeking the agreement of the appropriate party(ies) that it acknowledges and understands its responsibility to provide the practitioner with the following may assist the practitioner in determining whether the engagement exhibits the characteristic of access to evidence:</p> <p>(a) Access to all information of which the appropriate party(ies) is aware that is relevant to the engagement, such as records, documentation and other matters;</p> <p>(b) Additional information that the practitioner may request from the appropriate party(ies) for the purpose of the engagement; and</p> <p>(c) Unrestricted access to persons from the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence</p> <p>(v) The practitioner's conclusion, in the form appropriate to either a reasonable assurance engagement or a limited assurance engagement, is to be contained in a written report; and</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
		<p>(vi) A rational purpose including, in the case of a limited assurance engagement that the practitioner expects to be able to obtain a meaningful level of assurance. (Ref: Para. A54)</p>
<p>.26 If the preconditions in paragraphs .24–.25 are not present, the practitioner should discuss the matter with the engaging party to attempt to resolve the issue.</p>	<p>CC25-CC29.26 If the preconditions in paragraphs .24–.25 are not present, the practitioner should discuss the matter with the engaging party to attempt to resolve the issue.</p>	<p>27. If the preconditions for a direct engagement are not present, the practitioner shall discuss the matter with the engaging party. If changes cannot be made to meet the preconditions, the practitioner shall not accept the engagement as an assurance engagement unless required by law or regulation to do so. However, an engagement conducted under such circumstances does not comply with CSAEs. Accordingly, the practitioner shall not include any reference within the assurance report to the engagement having been conducted in accordance with this CSAE or any other CSAE(s).</p>
<p>.27 The practitioner should accept an attestation engagement only when the practitioner</p> <ul style="list-style-type: none"> a. has no reason to believe that relevant ethical requirements, including independence, will not be satisfied; b. is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph .32); c. has determined that the engagement to be performed meets all the preconditions for an attestation engagement (see also paragraphs .24– 	<p>CC26-CC30.27 The practitioner should accept an attestation <u>a direct examination or review</u> engagement only when the practitioner</p> <ul style="list-style-type: none"> a. has no reason to believe that relevant ethical requirements, including independence, will not be satisfied; b. is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph .32); c. has determined that the <u>direct</u> engagement to be performed meets all the preconditions for an attestation <u>a direct</u> engagement (see also paragraphs 	<p>24. The practitioner shall accept or continue a direct engagement only when: (Ref: Para. A31-A34)</p> <ul style="list-style-type: none"> (a) The practitioner has no reason to believe that relevant ethical requirements, including independence, will not be satisfied; (b) The practitioner is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph 36); and (c) The basis upon which the engagement is to be performed has been agreed, through:

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<p style="text-align: center;">AT-C Section 105²⁸ <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>.25); and</p> <p>d. has reached a common understanding with the engaging party of the terms of the engagement, including the practitioner’s reporting responsibilities.</p>	<p>.24–.25); and</p> <p>d. has reached a common understanding with the engaging party of the terms of the engagement, including the practitioner’s reporting responsibilities.</p>	<p>(i) Establishing that the preconditions for a direct engagement are present (see also paragraphs 26-27); and</p> <p>(ii) Confirming that there is a common understanding between the practitioner and the engaging party of the terms of the engagement, including the practitioner’s reporting responsibilities.</p>
<p>28 If it is discovered after the engagement has been accepted that one or more of the preconditions for an attestation engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and should determine</p> <p>a. whether the matter can be resolved;</p> <p>b. whether it is appropriate to continue with the engagement; and</p> <p>c. if the matter cannot be resolved but it is still appropriate to continue with the engagement, whether, and if so how, to communicate the matter in the practitioner’s report.</p>	<p>CC27, CC31. 28 If it is discovered after the engagement has been accepted that one or more of the preconditions for <u>an attestation, a direct examination or review</u> engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and should determine</p> <p>a. whether the matter can be resolved;</p> <p>b. whether it is appropriate to continue with the engagement; and</p> <p>c. if the matter cannot be resolved but it is still appropriate to continue with the engagement, whether, and if so how, to communicate the matter in the practitioner’s report.</p>	<p>46. If it is discovered after the engagement has been accepted that one or more preconditions for a direct engagement is not present, the practitioner shall discuss the matter with the appropriate party(ies), and shall determine:</p> <p>(a) Whether the matter can be resolved to the practitioner’s satisfaction;</p> <p>(b) Whether it is appropriate to continue with the engagement; and</p> <p>(c) Whether and, if so, how to communicate the matter in the assurance report.</p> <p>47. If it is discovered after the engagement has been accepted that one or more of the applicable criteria are unsuitable, the practitioner shall, if practicable, revise the criteria and seek acknowledgement from the responsible party that the revision is appropriate. When such an acknowledgement cannot be obtained, the practitioner shall consider the effect, if any, on the practitioner’s work and report.</p>

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		<p>48. If it is discovered after the engagement has been accepted that some or all of the underlying subject matter is not appropriate for an assurance engagement, the practitioner shall consider withdrawing from the engagement, if withdrawal is possible under applicable law or regulation. If the practitioner continues with the engagement, the practitioner shall express a qualified conclusion or disclaimer of conclusion, as appropriate in the circumstances. (Ref: Para. A89)</p>
<p>Acceptance of a Change in the Terms of the Engagement</p>	<p>Acceptance of a Change in the Terms of the Engagement</p>	<p><i>Acceptance of a Change in the Terms of the Engagement</i></p>
<p>.29 The practitioner should not agree to a change in the terms of the engagement when no reasonable justification for doing so exists. If a change in the terms of the engagement is made, the practitioner should not disregard evidence that was obtained prior to the change. (Ref: par. .A55–.A56)</p>	<p>CC28.CC32. .29 The practitioner should not agree to a change in the terms of the engagement when no reasonable justification for doing so exists. If a change in the terms of the engagement is made, the practitioner should not disregard evidence that was obtained prior to the change. (Ref: par. .A55–.A56)</p>	<p>33. The practitioner shall not agree to a change in the terms of the engagement where there is no reasonable justification for doing so. If such a change is made, the practitioner shall not disregard evidence that was obtained prior to the change. (Ref: Para. A58)</p>
<p>.30 If the practitioner concludes, based on the practitioner’s professional judgment, that there is reasonable justification to change the terms of the engagement from the original level of service that the practitioner was engaged to perform to a lower level of service, for example, from an examination to a review, and if the practitioner complies with the AT-C sections applicable to the lower level of service, the practitioner should issue an appropriate practitioner’s report on the lower level of service. The report should not include reference to (a) the original engagement,</p>	<p><u>CC33.</u> .30 If the practitioner concludes, based on the practitioner’s professional judgment, that there is reasonable justification to change the terms of the engagement from <u>an assertion based engagement to a direct engagement, or from a direct engagement to an assertion based engagement,</u> the original level of service that the practitioner was engaged to perform to a lower level of service, for example, from an examination to a review, and if the practitioner complies with the <u>direct</u> AT-C sections applicable to the <u>revised engagement</u> lower level of service, the</p>	

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<p>(b) any procedures that may have been performed, or (f) scope limitations that resulted in the changed engagement.</p>	<p>practitioner should issue an appropriate practitioner’s report on the revised engagementlower level of service. The report should not include reference to (a) the original engagement, (b) any procedures that may have been performed, or (c) scope limitations that resulted in the changed engagement-</p>	
<p>Using the Work of an Other Practitioner</p>	<p>Using the Work of an Other Practitioner</p>	<p>Work Performed by Another Practitioner, a Responsible Party’s Expert, or an Internal Auditor</p>
<p>31 When the practitioner expects to use the work of an other practitioner, the practitioner should (Ref: par. .A57–.A58)</p> <p>a. obtain an understanding of whether the other practitioner understands and will comply with the ethical requirements that are relevant to the engagement and, in particular, is independent.</p> <p>b. obtain an understanding of the other practitioner’s professional competence.</p> <p>c. communicate clearly with the other practitioner about the scope and timing of the other practitioner’s work and findings.</p> <p>d. if assuming responsibility for the work of the other practitioner, be involved in the work of the other practitioner.</p>	<p>CC29.CC34. 31 When the practitioner expects to use the work of an other practitioner, the practitioner should (Ref: par. .A57–.A58)</p> <p>a. obtain an understanding of whether the other practitioner understands and will comply with the ethical requirements that are relevant to the engagement and, in particular, is independent.</p> <p>b. obtain an understanding of the other practitioner’s professional competence.</p> <p>c. communicate clearly with the other practitioner about the scope and timing of the other practitioner’s work and findings.</p> <p>d. if assuming responsibility for the work of the other practitioner, be involved in the work of the other practitioner.</p>	<p>58. When the work of another practitioner is to be used, the practitioner shall evaluate whether that work is adequate for the practitioner's purposes.</p> <p>A72. The work of another practitioner may be used in relation to, for example, an underlying subject matter at a remote location or in a foreign jurisdiction. Such other practitioners are not part of the engagement team. Relevant considerations when the engagement team plans to use the work of another practitioner may include:</p> <ul style="list-style-type: none"> • Whether the other practitioner understands and complies with the ethical requirements that are relevant to the engagement and, in particular, is independent. • The other practitioner's professional competence.

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<p>e. evaluate whether the other practitioner’s work is adequate for the practitioner’s purposes.</p> <p>f. determine whether to make reference to the other practitioner in the practitioner’s report.</p>	<p>e. evaluate whether the other practitioner’s work is adequate for the practitioner’s purposes.</p> <p>f. determine whether to make reference to the other practitioner in the practitioner’s report.</p>	<ul style="list-style-type: none"> • The extent of the engagement team's involvement in the work of the other practitioner. <p>58. When the work of another practitioner is to be used, the practitioner shall evaluate whether that work is adequate for the practitioner's purposes.</p> <ul style="list-style-type: none"> • Whether the other practitioner operates in a regulatory environment that actively oversees that practitioner.
<p>Quality Control</p>	<p>Quality Control</p>	
<p><i>Assignment of the Engagement Team and the Practitioner’s Specialists</i></p>	<p><i>Assignment of the Engagement Team and the Practitioner’s Specialists</i></p>	<p><i>Assignment of the Team</i></p>
<p>§2 The engagement partner should be satisfied that</p> <p>a. the engagement team, and any practitioner’s external specialists, collectively, have the appropriate competence, including knowledge of the subject matter, and capabilities to (Ref: par. .A59–.A60)</p> <p style="margin-left: 20px;">i perform the engagement in accordance with professional standards and applicable legal and regulatory requirements and</p> <p style="margin-left: 20px;">ii enable the issuance of a practitioner’s report that is appropriate in the circumstances.</p>	<p>§30.CC35. 32 The engagement partner should be satisfied that</p> <p>a. the engagement team, and any practitioner’s external specialists, collectively, have the appropriate competence, including knowledge of the subject matter, and capabilities to (Ref: par. .A59–.A60)</p> <p style="margin-left: 20px;">i perform the <u>direct examination or review</u> engagement in accordance with professional standards and applicable legal and regulatory requirements and</p> <p style="margin-left: 20px;">ii enable the issuance of a practitioner’s report that</p>	<p>36. The engagement partner shall: (Ref: Para. A68)</p> <p>(a) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities to:</p> <p style="margin-left: 20px;">(i) Perform the engagement in accordance with relevant standards and applicable legal and regulatory requirements; and</p> <p style="margin-left: 20px;">(ii) Enable an assurance report that is</p>

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<p>b. to an extent that is sufficient to accept responsibility for the opinion, conclusion, or findings on the subject matter or assertion, the engagement team will be able to be involved in the work of</p> <p>i. a practitioner’s external specialist when the work of that specialist is to be used and (Ref: par. .A61)</p> <p>ii. an other practitioner, when the work of that practitioner is to be used.</p> <p>c. those involved in the engagement have been informed of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>d. engagement team members have been directed to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p>	<p>is appropriate in the circumstances.</p> <p>b. to an extent that is sufficient to accept responsibility for the opinion, or conclusion, or findings in a direct review engagement, on the subject matter or assertion, the engagement team will be able to be involved in the work of</p> <p>i. a practitioner’s external specialist when the work of that specialist is to be used and (Ref: par. .A61)</p> <p>ii. an other practitioner, when the work of that practitioner is to be used.</p> <p>c. those involved in the direct examination or review engagement have been informed of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>d. engagement team members have been directed to bring to the engagement partner’s attention significant questions raised during the direct examination or review engagement so that their significance may be assessed.</p>	<p>appropriate in the circumstances to be issued.</p> <p>(b) Be satisfied that the practitioner will be able to be involved in the work of:</p> <p>(i) A practitioner's expert where the work of that expert is to be used; and (Ref: Para. A69-A70)</p> <p>(ii) Another practitioner, not part of the engagement team, where the assurance work of that practitioner is to be used, (Ref: Para. A71-A72)</p> <p>to an extent that is sufficient to accept responsibility for the assurance conclusion on the underlying subject matter.</p>
<p><i>Leadership Responsibilities for Quality in Attestation Engagements</i></p>	<p><i>Leadership Responsibilities for Quality in Attestation Direct Engagements</i></p>	<p><i>Responsibilities of the Engagement Partner</i></p>
<p>.§3 The engagement partner should take responsibility for the overall quality on each</p>	<p>CC31, CC36. .§3 The engagement partner should take responsibility for the overall quality on each attestation engagement. This includes responsibility for the</p>	<p>37. The engagement partner shall take responsibility for the overall quality on the engagement. This includes responsibility for:</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>attestation engagement. This includes responsibility for the following:</p> <ul style="list-style-type: none"> a. Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements b. The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements c. Reviews being performed in accordance with the firm’s review policies and procedures and reviewing the engagement documentation on or before the date of the practitioner’s report (Ref: par. .A62) d. Appropriate engagement documentation being maintained to provide evidence of achievement of the practitioner’s objectives and that the engagement was performed in accordance with the attestation standards and relevant legal and regulatory requirements e. Appropriate consultation being undertaken by the engagement team on difficult or contentious matters 	<p>following:</p> <ul style="list-style-type: none"> a. Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements b. The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements c. Reviews being performed in accordance with the firm’s review policies and procedures and reviewing the engagement documentation on or before the date of the practitioner’s report (Ref: par. .A62) d. Appropriate engagement documentation being maintained to provide evidence of achievement of the practitioner’s objectives and that the engagement was performed in accordance with the attestation standards and relevant legal and regulatory requirements e. Appropriate consultation being undertaken by the engagement team on difficult or contentious matters 	<ul style="list-style-type: none"> (a) Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements; (b) The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements; (c) Reviews being performed in accordance with the firm's review policies and procedures, and reviewing the engagement documentation on or before the date of the assurance report; (Ref: Para. A73) (d) Appropriate engagement documentation being maintained to provide evidence of achievement of the practitioner's objectives, and that the engagement was performed in accordance with relevant CSAEs and relevant legal and regulatory requirements; and (e) Appropriate consultation being undertaken by the engagement team on difficult or contentious matters.
<p>34 The practitioner should prepare engagement documentation on a timely basis. (Ref: par. .A63)</p>	<p>CC32-CC37. 34 The practitioner should prepare engagement documentation on a timely basis. (Ref: par. .A63)</p>	<p>82. The practitioner shall prepare on a timely basis engagement documentation that provides a record of the basis for the assurance report that is sufficient and appropriate to enable an experienced practitioner, having no previous</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
		<p>connection with the engagement, to understand: (Ref: Para. A191-A195)</p> <p>(a) The nature, timing and extent of the procedures performed to comply with relevant CSAEs and applicable legal and regulatory requirements;</p> <p>(b) The results of the procedures performed, and the evidence obtained; and</p> <p>(c) Significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p>
<p>.35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner’s report release date. (Ref: par. .A64)</p>	<p>CC33<u>CC38</u>. .35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner’s report release date. (Ref: par. .A64)</p>	<p>84. The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. (Ref: Para. A196-A197)</p>
<p>.36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.</p>	<p>CC34<u>CC39</u>. .36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.</p>	<p>85. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period. (Ref: Para. A198)</p>
<p>.37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document</p>	<p>CC35<u>CC40</u>. .37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or</p>	<p>86. If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed the</p>

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<p style="text-align: center;">AT-C Section 105^e <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
<p>a. the specific reasons for making the amendments or additions and</p> <p>b. when, and by whom, they were made and reviewed.</p>	<p>additions, document</p> <p>a. the specific reasons for making the amendments or additions and</p> <p>b. when, and by whom, they were made and reviewed.</p>	<p>practitioner shall, regardless of the nature of the amendments or additions, document:</p> <p>(a) The specific reasons for making the amendments or additions; and</p> <p>(b) When, and by whom, they were made and reviewed.</p>
<p>.38 Engagement documentation is the property of the practitioner, and some jurisdictions recognize this right of ownership in their statutes. The practitioner should adopt reasonable procedures to retain engagement documentation for a period of time sufficient to meet the needs of the practitioner and to satisfy any applicable legal or regulatory requirements for records retention.</p>	<p>CC36.CC41. .38 Engagement documentation is the property of the practitioner, and some jurisdictions recognize this right of ownership in their statutes. The practitioner should adopt reasonable procedures to retain engagement documentation for a period of time sufficient to meet the needs of the practitioner and to satisfy any applicable legal or regulatory requirements for records retention.</p>	
<p>.39 Because engagement documentation often contains confidential information, the practitioner should adopt reasonable procedures to maintain the confidentiality of that information.</p>	<p>CC37.CC42. .39 Because engagement documentation often contains confidential information, the practitioner should adopt reasonable procedures to maintain the confidentiality of that information.</p>	
<p>.40 The practitioner also should adopt reasonable procedures to prevent unauthorized access to engagement documentation.</p>	<p>CC38.CC43. .40 The practitioner also should adopt reasonable procedures to prevent unauthorized access to engagement documentation.</p>	
<p>.41 If, in rare circumstances, the practitioner judges it necessary to depart from a relevant, presumptively mandatory requirement, the practitioner should document the justification for the departure and how the alternative procedures performed in the circumstances were sufficient to achieve the intent of that requirement. (See paragraph .20.)</p>	<p>CC39.CC44. .41 If, in rare circumstances, the practitioner judges it necessary to depart from a relevant, presumptively mandatory requirement, the practitioner should document the justification for the departure and how the alternative procedures performed in the circumstances were sufficient to achieve the intent of that requirement. (See paragraph</p>	<p>20. In exceptional circumstances, the practitioner may judge it necessary to depart from a relevant requirement in a CSAE. In such circumstances, the practitioner shall perform alternative procedures to achieve the aim of that requirement. The need for the practitioner to depart from a relevant requirement is expected to arise only where the requirement is for a specific procedure</p>

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<p style="text-align: center;">AT-C Section 105² <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i></p>	<p style="text-align: center;">CSAE 3001, <i>Direct Engagements</i></p>
	.20.)	to be performed and, in the specific circumstances of the engagement, that procedure would be ineffective in achieving the aim of the requirement.
<p>Engagement Quality Control Review</p>	<p>Engagement Quality Control Review</p>	<p><i>Engagement Quality Control Review</i></p>
<p>42 For those engagements, if any, for which the firm has determined that an engagement quality control review is required (Ref: par. .A65)</p> <p>a. the engagement partner should take responsibility for discussing with the engagement quality control reviewer significant findings or issues arising during the engagement, including those identified during the engagement quality control review, and not release the practitioner’s report until completion of the engagement quality control review and</p> <p>b. the engagement quality control reviewer should perform an objective evaluation of the significant judgments made by the engagement team and the conclusions reached in formulating the report. This evaluation should include the following:</p> <p>i. Discussion of significant findings or issues with the engagement partner</p> <p>ii. Reading the written subject matter or assertion and the proposed report</p> <p>iii. Reading selected engagement documentation</p>	<p>CC40.CC45. 42 For those <u>direct</u> engagements, if any, for which the firm has determined that an engagement quality control review is required (Ref: par. .A65)</p> <p>a. the engagement partner should take responsibility for discussing with the engagement quality control reviewer significant findings or issues arising during the engagement, including those identified during the engagement quality control review, and not release the practitioner’s report until completion of the engagement quality control review and</p> <p>b. the engagement quality control reviewer should perform an objective evaluation of the significant judgments made by the engagement team and the conclusions reached in formulating the report. This evaluation should include the following:</p> <p>i. Discussion of significant findings or issues with the engagement partner</p> <p>ii. Reading the written subject matter or assertion and the proposed report</p> <p>iii. Reading selected engagement documentation</p>	<p>40. For those engagements, if any, for which a quality control review is required by law or regulation or for which the firm has determined that an engagement quality control review is required:</p> <p>(a) The engagement partner shall take responsibility for discussing significant matters arising during the engagement with the engagement quality control reviewer, and not date the assurance report until completion of that review; and</p> <p>(b) The engagement quality control reviewer shall perform an objective evaluation of the significant judgments made by the engagement team, and the conclusions reached in formulating the assurance report. This evaluation shall involve: (Ref: Para. A74)</p> <p>(i) Discussion of significant matters with the engagement partner;</p> <p>(ii) Review of the proposed assurance report;</p>

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<p>relating to the significant judgments the engagement team made and the related conclusions it reached</p> <p>iv. Evaluation of the conclusions reached in formulating the report and consideration of whether the proposed report is appropriate</p>	<p>relating to the significant judgments the engagement team made and the related conclusions it reached</p> <p>iv. Evaluation of the conclusions reached in formulating the report and consideration of whether the proposed report is appropriate</p>	<p>(iii) Review of selected engagement documentation relating to the significant judgments the engagement team made and the conclusions it reached; and</p> <p>(iv) Evaluation of the conclusions reached in formulating the assurance report and consideration of whether the proposed assurance report is appropriate.</p>
Professional Skepticism and Professional Judgment	Professional Skepticism and Professional Judgment	Professional Skepticism, Professional Judgment, and Assurance Skills and Techniques
<i>Professional Skepticism</i>	<i>Professional Skepticism</i>	
<p>.43 The practitioner should plan and perform an attestation engagement with professional skepticism. (Ref: par. .A66–.A68)</p>	<p>CC41.CC46.43 The practitioner should plan and perform an attestation <u>direct</u> engagement with professional skepticism. (Ref: par. .A66–.A68)</p>	<p>41. The practitioner shall plan and perform an engagement with professional skepticism, recognizing that circumstances may exist that cause the underlying subject matter to deviate from the applicable criteria. (Ref: Para. A75-A79)</p>
<p>.44 Unless the practitioner has reason to believe the contrary, the practitioner may accept records and documents as genuine. If conditions identified during the attestation engagement cause the practitioner to believe that a document may not be authentic or that terms in a document have been modified but not disclosed to the practitioner, the practitioner should investigate further.</p>	<p>CC42.CC47.44 Unless the practitioner has reason to believe the contrary, the practitioner may accept records and documents as genuine. If conditions identified during the <u>attestation</u> <u>direct</u> engagement cause the practitioner to believe that a document may not be authentic or that terms in a document have been modified but not disclosed to the practitioner, the practitioner should investigate further.</p>	
<i>Professional Judgment</i>	<i>Professional Judgment</i>	

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AT-C Section 105* <i>Concepts Common to All Attestation Engagements</i>	Proposed <i>Concepts Common to All Direct Engagements</i> Marked from AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
.45 The practitioner should exercise professional judgment in planning and performing an attestation engagement. (Ref: par. .A69–.A74)	CC43.CC48. .45-The practitioner should exercise professional judgment in planning and performing an attestation <u>a direct</u> engagement. (Ref: par. .A69–.A74)	42. The practitioner shall exercise professional judgment in planning and performing a direct engagement, including determining the nature, timing and extent of procedures. (Ref: Para. A80-A84)

Direct Examination Engagements

AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
Introduction	<u>Introduction</u>	
.01 This section contains performance and reporting requirements and application guidance for all examination engagements. The requirements and guidance in this section supplement the requirements and guidance in section 105, <i>Concepts Common to All Attestation Engagements</i> .	EX1. .01 This section contains performance and reporting requirements and application guidance for all <u>direct</u> examination engagements. The requirements and guidance in this section supplement the requirements and guidance in section CC105 , <i>Concepts Common to All <u>Direct Attestation Engagements</u></i> .	
Objectives	Objectives	Objectives
Effective Date .02 This section is effective for practitioners' examination reports dated on or after May 1, 2017	<u>Effective Date</u> .02 This section is effective for practitioners' examination reports dated on or after May 1, 2017	

* This section contains an “AT-C” identifier, instead of an “AT” identifier, to avoid confusion with references to existing “AT” sections, which remain effective through April 2017, in AICPA *Professional Standards*.

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AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
<p>.03 In conducting an examination engagement, the objectives of the practitioner are to</p> <p>a. obtain reasonable assurance about whether the subject matter as measured or evaluated against the criteria is free from material misstatement;</p> <p>b. express an opinion in a written report about whether</p> <p>i. the subject matter is in accordance with (or based on) the criteria, in all material respects, or</p> <p>ii. the responsible party's assertion is fairly stated, in all material respects; and</p> <p>c. communicate further as required by relevant AT-C sections.</p>	<p>EX2. .03 In conducting an <u>direct</u> examination engagement, the objectives of the practitioner are to</p> <p>a. obtain reasonable assurance about whether the subject matter as measured or evaluated against the criteria is free from material misstatement;</p> <p>b. express an opinion in a written report about whether <u>the outcome of the measurement or evaluation of the subject matter in accordance with (or based on) the criteria, in all material respects</u></p> <p>i. the subject matter is in accordance with (or based on) the criteria, in all material respects, or</p> <p>ii. the responsible party's assertion is fairly stated, in all material respects; and</p> <p>c. communicate further as required by relevant AT-C sections <u>paragraphs of this section.</u></p>	<p>12. In conducting a direct engagement, the objectives of the practitioner are:</p> <p>(a) To obtain either reasonable assurance or limited assurance, as appropriate, about whether the underlying subject matter conforms, in all significant respects, with the applicable criteria;</p> <p>(b) To express a conclusion regarding the outcome of the measurement or evaluation of the underlying subject matter through a written report that conveys either a reasonable assurance or a limited assurance conclusion and describes the basis for the conclusion; and (Ref: Para. A2-A4)</p> <p>(c) To communicate further as required by this CSAE and any other relevant CSAEs.</p>
<p>Definitions</p>	<p>Definitions</p>	
<p>.04 For purposes of this section, the following terms have the meanings attributed as follows:</p>	<p>EX3. .04 For purposes of this section, the following terms have the meanings attributed as follows:</p>	
	<p>Appropriateness of <u>direct examination</u> evidence. The measure of the quality of evidence, that is, its relevancy and reliability in providing support for the practitioner's opinion.</p>	<p>14j (ii) Appropriateness of evidence is the measure of the quality of evidence.</p>
<p>Risk of material misstatement. The risk that the subject matter is not in accordance with (or based on) the criteria in all material respects or that the assertion is not fairly stated, in all material respects</p>	<p>Risk of material misstatement. The risk that the subject matter is not in accordance with (or based on) the criteria in all material respects or that the assertion is not fairly stated, in all material respects.</p>	

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AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
Sufficiency of evidence. The measure of the quantity of evidence. The quantity of the evidence needed is affected by the risks of material misstatement and also by the quality of such evidence.	Sufficiency of <u>direct examination</u> evidence. The measure of the quantity of <u>direct examination</u> evidence. The quantity of the <u>direct examination</u> evidence needed is affected by the risks of material misstatement and also by the quality of such evidence.	14j(i) Sufficiency of evidence is the measure of the quantity of evidence.
Test of controls. A procedure designed to evaluate the operating effectiveness of controls in preventing, or detecting and correcting, material misstatements in the subject matter.	Test of controls. A procedure designed to evaluate the operating effectiveness of controls in preventing, or detecting and correcting, material misstatements in the subject matter.	
Requirements	Requirements	
Conduct of an Examination Engagement	Conduct of a <u>Direct</u> Examination Engagement	Conduct of a Direct Engagement in Accordance with CSAEs
.05 In performing an examination engagement, the practitioner should comply with this section, section 105, and any subject-matter AT-C section that is relevant to the engagement. A subject-matter AT-C section is relevant to the engagement when it is in effect, and the circumstances addressed by the AT-C section exist. (Ref: par. .A1)	EX4. .05 In performing a <u>direct</u> examination engagement, the practitioner should comply with this section <u>and</u> , section <u>CC105</u> , <u>and any subject-matter AT-C section that is relevant to the engagement.</u> <u>A subject-matter AT-C section is relevant to the engagement when it is in effect, and the circumstances addressed by the AT-C section exist.</u> (Ref: par. .A1)	
Preconditions for an Examination Engagement	Preconditions for <u>a Direct</u> Examination Engagement	
.06 Section 105 indicates that a practitioner must be independent when performing an attestation engagement in accordance with the attestation standards, unless the practitioner is required by law or regulation to accept the engagement and report on the subject matter or assertion. ¹ When the practitioner is not independent but is required by law or regulation to accept the engagement and report on	EX5. .06 Section 105 Paragraph XX indicates that a practitioner must be independent when performing a <u>direct</u> engagement in accordance with the attestation <u>direct engagement</u> standards, unless the practitioner is required by law or regulation to accept the engagement and report on the subject matter or assertion. ² When the practitioner is not independent in <u>a direct examination engagement</u> but is required by	5. This CSAE is premised on the basis that: (a) The members of the engagement team and the engagement quality control reviewer (for those engagements where one has been appointed) are subject to relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance

¹ Paragraph .24 of section 105, *Concepts Common to All Attestation Engagements*.

² Paragraph .24 of section 105, *Concepts Common to All Attestation Engagements*.

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<p>the subject matter or assertion, the practitioner should disclaim an opinion and should specifically state that the practitioner is not independent. The practitioner is neither required to provide, nor precluded from providing, the reasons for the lack of independence; however, if the practitioner chooses to provide the reasons for the lack of independence, the practitioner should include all the reasons therefor.</p>	<p>law or regulation to accept the engagement and report on the subject matter or assertion, the practitioner should disclaim an opinion and should specifically state that the practitioner is not independent. The practitioner is neither required to provide, nor precluded from providing, the reasons for the lack of independence; however, if the practitioner chooses to provide the reasons for the lack of independence, the practitioner should include all the reasons therefor.</p>	<p>engagements, issued by various professional accounting bodies, or other professional requirements, or requirements in law or regulation, that are at least as demanding; and (Ref: Para. A31-A34)</p>
<p>Agreeing on the Terms of the Engagement</p>	<p>Agreeing on the Terms of the Engagement</p>	<p>Agreeing on the Terms of the Engagement</p>
<p>.07 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. .A2)</p>	<p>EX6. .07 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. .A2)</p>	<p>29. The practitioner shall agree the terms of the engagement with the engaging party. The agreed terms of the engagement shall be specified in sufficient detail in an engagement letter or other suitable form of written agreement, written confirmation, or in law or regulation. (Ref: Para. A55-A57)</p>
<p>.08 The agreed-upon terms of the engagement should include the following:</p> <ul style="list-style-type: none"> a. The objective and scope of the engagement b. The responsibilities of the practitioner (Ref: par. .A3) c. A statement that the engagement will be conducted in accordance with attestation 	<p>EX7. .08 The agreed-upon terms of the engagement should include the following:</p> <ul style="list-style-type: none"> a. The objective and scope of the engagement b. The responsibilities of the practitioner (Ref: par. .A3) c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public 	<p>30. The practitioner shall seek the responsible party's written acknowledgement of responsibility for the underlying subject matter. If the practitioner does not obtain such acknowledgement, the practitioner shall:</p> <ul style="list-style-type: none"> a. obtain other evidence that the responsible party is responsible for the underlying subject matter, such as a reference to legislation or a regulation; and consider how the lack of the responsible party's written

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<p>standards established by the American Institute of Certified Public Accountants</p> <p>d. The responsibilities of the responsible party and the responsibilities of the engaging party, if different</p> <p>e. A statement about the inherent limitations of an examination engagement (Ref: par. .A4)</p> <p>f. Identification of the criteria for the measurement, evaluation, or disclosure of the subject matter</p> <p>g. An acknowledgement that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement</p>	<p>Accountants</p> <p>d. The responsibilities of the responsible party and the responsibilities of the engaging party, if different</p> <p>e. A statement about the inherent limitations of an <u>direct</u> examination engagement (Ref: par. .A4)</p> <p>f. Identification of the criteria for the measurement, evaluation, or disclosure of the subject matter</p> <p>g. An acknowledgement that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement</p>	<p>acknowledgement might affect the practitioner's work and conclusion.</p>
<p>.09 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms of the current engagement, and the reminder should be documented.</p>	<p>EX8. .09 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms of the current engagement, and the reminder should be documented.</p>	<p>32. On recurring engagements, the practitioner shall assess whether circumstances require the terms of the engagement to be revised and whether there is a need to remind the engaging party of the existing terms of the engagement.</p>
<p>Requesting a Written Assertion</p>	<p>Requesting a Written Assertion</p>	

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<p>.10 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the subject matter against the criteria. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .82 requires the practitioner to withdraw from the engagement when withdrawal is possible under applicable law or regulation. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .84 requires the practitioner to disclose that refusal in the practitioner’s report and restrict the use of the report to the engaging party. (Ref: par. .A5–.A8 and .A97)</p>	<p>.10 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the subject matter against the criteria. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .82 requires the practitioner to withdraw from the engagement when withdrawal is possible under applicable law or regulation. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .84 requires the practitioner to disclose that refusal in the practitioner’s report and restrict the use of the report to the engaging party. (Ref: par. .A5–.A8 and .A97)</p>	
<p>Planning and Performing the Engagement</p>	<p>Planning and Performing the <u>Direct Examination Engagement</u></p>	
<p>.11 The practitioner should establish an overall engagement strategy that sets the scope, timing, and direction of the engagement and guides the development of the engagement plan. (Ref: par. .A9–.A12)</p>	<p>EX9. .11 The practitioner should establish an overall engagement strategy that sets the scope, timing, and direction of the engagement and guides the development of the engagement plan. (Ref: par. .A9–.A12)</p>	
<p>.12 In establishing the overall engagement strategy, the practitioner should</p> <ul style="list-style-type: none"> a. identify the characteristics of the engagement that define its scope and ascertain the reporting objectives of the engagement in order to plan the timing of the engagement and the nature of the communications required; b. consider the factors that, in the practitioner’s 	<p>EX10. .12 In establishing the overall engagement strategy, the practitioner should</p> <ul style="list-style-type: none"> a. identify the characteristics of the engagement that define its scope and ascertain the reporting objectives of the engagement in order to plan the timing of the engagement and the nature of the communications required; 	

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<p>professional judgment, are significant in directing the engagement team's efforts;</p> <p>c. consider the results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the entity is relevant; and</p> <p>d. ascertain the nature, timing, and extent of resources necessary to perform the engagement.</p>	<p>b. consider the factors that, in the practitioner's professional judgment, are significant in directing the engagement team's efforts;</p> <p>c. consider the results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the entity is relevant; and</p> <p>d. ascertain the nature, timing, and extent of resources necessary to perform the engagement.</p>	
<p>.13 The practitioner should develop a plan that includes a description of the following items:</p> <p>a. The nature, timing, and extent of planned risk assessment procedures</p> <p>b. The nature, timing, and extent of planned further procedures (see paragraph .21)</p> <p>c. Other planned procedures that are required to be carried out so that the engagement complies with the attestation standards</p>	<p>EX11. .13 The practitioner should develop a plan that includes a description of the following items:</p> <p>a. The nature, timing, and extent of planned risk assessment procedures</p> <p>b. The nature, timing, and extent of planned further procedures (see paragraph .21)</p> <p>c. Other planned procedures that are required to be carried out so that the engagement complies with the attestation direct engagement standards</p>	<p>44. The practitioner shall plan the engagement so that it will be performed in an effective manner, including setting the objective, scope, timing and direction of the engagement, and determining the nature, timing and extent of planned procedures that are required to be carried out in order to achieve the objectives of the practitioner. (Ref: Para. A2-A3, A85-A89)</p>
<p>Risk Assessment Procedures</p>	<p>Risk Assessment Procedures</p>	
<p>.14 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to (Ref: par. .A13-.A14)</p> <p>a. enable the practitioner to identify and assess the risks of material misstatement in the subject matter and</p> <p>b. provide a basis for designing and performing</p>	<p>EX12. .14 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to (Ref: par. .A13-.A14)</p> <p>a. enable the practitioner to identify and assess the risks of material misstatement in the subject matter and</p>	<p>51R. The practitioner shall obtain an understanding of the underlying subject matter and other engagement circumstances sufficient to:</p> <p>(a) Enable the practitioner to identify and assess the risks of significant deviation; and</p>

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<p>procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner’s opinion.</p>	<p>b. provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner’s opinion.</p>	<p>(b) Thereby, provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner’s conclusion. (Ref: Para. A99-A102, A104-A108)</p>
<p>.15 In obtaining an understanding of the subject matter in accordance with paragraph .14, the practitioner should obtain an understanding of internal control over the preparation of the subject matter relevant to the engagement. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter.</p>	<p>EX13. .15 In obtaining an understanding of the subject matter in accordance with paragraph .14, the practitioner should obtain an understanding of internal control over the preparation of the subject matter relevant to the engagement. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter.</p>	<p>52R. In obtaining an understanding of the underlying subject matter and other engagement circumstances under paragraph 51R, the practitioner shall obtain an understanding of internal control relevant to the engagement. This includes evaluating the design of those controls pertinent to the objective of the engagement and, if relevant, determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the underlying subject matter. (Ref: Para. A104-A107)</p>
<p>Materiality in Planning and Performing the Engagement</p>	<p>Materiality in Planning and Performing the <u>Direct Examination</u> Engagement</p>	<p>Significance</p>
<p>.16 When establishing the overall engagement strategy, the practitioner should consider materiality for the subject matter. (Ref: par. .A15–.A21)</p>	<p>EX14. .16 When establishing the overall engagement strategy, the practitioner should consider materiality for the subject matter. (Ref: par. .A15–.A21)</p>	<p>49. The practitioner shall consider significance when: (Ref: Para. A90-A98)</p> <p>(a) Planning and performing the assurance engagement, including when determining the nature, timing and extent of procedures; and</p> <p>(b) Evaluating whether the underlying subject matter is free from significant deviation.</p>

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.17 The practitioner should reconsider materiality for the subject matter if the practitioner becomes aware of information during the engagement that would have caused the practitioner to have initially determined a different materiality.	EX15. .17 The practitioner should reconsider materiality for the subject matter if the practitioner becomes aware of information during the engagement that would have caused the practitioner to have initially determined a different materiality.	
Identifying Risks of Material Misstatement	Identifying Risks of Material Misstatement	
.18 The practitioner should identify and assess risks of material misstatement as the basis for designing and performing further procedures whose nature, timing, and extent (Ref: par. .A22-.A23) <i>a.</i> are responsive to assessed risks of material misstatement and <i>b.</i> allow the practitioner to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects.	EX16. .18 The practitioner should identify and assess risks of material misstatement as the basis for designing and performing further procedures whose nature, timing, and extent (Ref: par. .A22-.A23) <i>a.</i> are responsive to assessed risks of material misstatement and <i>b.</i> allow the practitioner to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects.	53R. Based on the practitioner's understanding (see paragraph 51R) the practitioner shall: (Ref: Para. A109-A113) <i>(a)</i> Identify and assess the risks of significant deviation; and <i>(b)</i> Design and perform procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner's conclusion.
Responding to Assessed Risks and Obtaining Evidence	Responding to Assessed Risks and Obtaining Evidence	
.19 To obtain reasonable assurance, the practitioner should obtain sufficient appropriate evidence to reduce attestation risk to an acceptably low level and thereby enable the practitioner to draw reasonable conclusions on which to base the practitioner's opinion.	EX17. .19 To obtain reasonable assurance, the practitioner should obtain sufficient appropriate evidence to reduce attestation risk to an acceptably low level and thereby enable the practitioner to draw reasonable conclusions on which to base the practitioner's opinion.	
.20 The practitioner should design and implement overall responses to address the assessed risks of material misstatement for the subject matter or assertion. (Ref: par. .A24-.A25)	EX18. .20 The practitioner should design and implement overall responses to address the assessed risks of material misstatement for the subject matter or assertion. (Ref: par. .A24-.A25)	

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Further Procedures	Further Procedures	
.¶1 The practitioner should design and perform further procedures whose nature, timing, and extent are based on, and responsive to, the assessed risks of material misstatement.	EX19. .21 The practitioner should design and perform further procedures whose nature, timing, and extent are based on, and responsive to, the assessed risks of material misstatement.	
.¶2 In designing and performing further procedures in accordance with paragraph .21, the practitioner should a. consider the reasons for the assessment given to the risk of material misstatement, including] i. the likelihood of material misstatement due to the particular characteristics of the subject matter and ii. whether the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing, and extent of other procedures, and b. obtain more persuasive evidence the higher the practitioner’s assessment of risk.	EX20. .22 In designing and performing further procedures in accordance with paragraph .21, the practitioner should a. consider the reasons for the assessment given to the risk of material misstatement, including i. the likelihood of material misstatement due to the particular characteristics of the subject matter and ii. whether the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing, and extent of other procedures, and b. obtain more persuasive evidence the higher the practitioner’s assessment of risk.	
.¶3 When designing and performing procedures, the practitioner should consider the relevance and reliability of the information to be used as evidence. If a. evidence obtained from one source is inconsistent with that obtained from another, b. the practitioner has doubts about the reliability of information to be used as evidence, or	EX21. .23 When designing and performing procedures, the practitioner should consider the relevance and reliability of the information to be used as evidence. If a. evidence obtained from one source is inconsistent with that obtained from another, b. the practitioner has doubts about the reliability of	55. When designing and performing procedures, the practitioner shall consider the relevance and reliability of the information to be used as evidence. If: (a) Evidence obtained from one source is inconsistent with that obtained from another; or

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<p>c. responses to inquiries of the responsible party or others are inconsistent or otherwise unsatisfactory (for example, vague or implausible),</p> <p>the practitioner should determine what modifications or additions to procedures are necessary to resolve the matter and should consider the effect of the matter, if any, on other aspects of the engagement.</p>	<p>information to be used as evidence, or</p> <p>c. responses to inquiries of the responsible party or others are inconsistent or otherwise unsatisfactory (for example, vague or implausible),</p> <p>the practitioner should determine what modifications or additions to procedures are necessary to resolve the matter and should consider the effect of the matter, if any, on other aspects of the engagement.</p>	<p>(b)The practitioner has doubts about the reliability of information to be used as evidence,</p> <p>the practitioner shall determine what changes or additions to procedures are necessary to resolve the matter, and shall consider the effect of the matter, if any, on other aspects of the engagement.</p>
<i>Tests of Controls</i>	<i>Tests of Controls</i>	Risk Consideration and Responses to Risk
<p>.24 The practitioner should design and perform tests of controls to obtain sufficient appropriate evidence about the operating effectiveness of relevant controls if</p> <p>a. the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing, and extent of other procedures;</p>	<p>EX22. .24 The practitioner should design and perform tests of controls to obtain sufficient appropriate evidence about the operating effectiveness of relevant controls if</p> <p>a. the practitioner intends to rely on the operating effectiveness of controls in determining the nature,</p>	<p>53R. Based on the practitioner's understanding (see paragraph 51R) the practitioner shall: (Ref: Para. A109-A113)</p> <p>(b) Design and perform procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner's conclusion. In addition to any other procedures on the underlying subject matter that are appropriate in the engagement circumstances, the practitioner's procedures shall include obtaining sufficient appropriate evidence as to the operating effectiveness of relevant controls over the underlying subject matter when:</p> <p>(i) The practitioner intends to rely on the operating effectiveness of those controls</p>

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<p>b procedures other than tests of controls cannot alone provide sufficient appropriate evidence; or</p> <p>c. the subject matter is internal control.</p>	<p>timing, and extent of other procedures;</p> <p>b procedures other than tests of controls cannot alone provide sufficient appropriate evidence; or</p> <p>c. the subject matter is internal control.</p>	<p>in determining the nature, timing and extent of other procedures, or</p> <p>(ii) Procedures other than testing of controls cannot alone provide sufficient appropriate evidence.</p>
<p>.25 If the practitioner designed and performed tests of controls to rely on their operating effectiveness and identified deviations in those controls, the practitioner should make specific inquiries and perform other procedures as necessary to understand these matters and their potential consequences. The practitioner also should determine whether</p> <p>a. the tests of controls that have been performed provide an appropriate basis for reliance on the controls,</p> <p>b. additional tests of controls are necessary, or</p> <p>c. the potential risks of misstatement need to be addressed using other procedures.</p>	<p>EX23. .25 If the practitioner designed and performed tests of controls to rely on their operating effectiveness and identified deviations in those controls, the practitioner should make specific inquiries and perform other procedures as necessary to understand these matters and their potential consequences. The practitioner also should determine whether</p> <p>a. the tests of controls that have been performed provide an appropriate basis for reliance on the controls,</p> <p>b. additional tests of controls are necessary, or</p> <p>c. the potential risks of misstatement need to be addressed using other procedures.</p>	
<p><i>Procedures Other Than Tests of Controls</i></p>	<p><i>Procedures Other Than Tests of Controls</i></p>	
<p>.26 Irrespective of the assessed risks of material misstatement, the practitioner should design and perform tests of details or analytical procedures related to the subject matter, except when the subject matter is internal control.</p>	<p>EX24. .26 Irrespective of the assessed risks of material misstatement, the practitioner should design and perform tests of details or analytical procedures related to the subject matter, except when the subject matter is internal control.</p>	
<p><i>Analytical Procedures Performed in Response to Assessed Risks</i></p>	<p><i>Analytical Procedures Performed in Response to Assessed Risks</i></p>	

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<p>.27 When designing and performing analytical procedures in response to assessed risks, the practitioner should (Ref: par. .A26–.A27)</p> <ul style="list-style-type: none"> a. determine the suitability of particular analytical procedures for the subject matter, taking into account the assessed risks of material misstatement and any related tests of details; b. evaluate the reliability of data from which the practitioner’s expectation is developed, taking into account the source, comparability, nature, and relevance of information available, and controls over their preparation; and c. develop an expectation that is sufficiently precise to identify possible material misstatements (taking into account whether analytical procedures are to be performed alone or in combination with tests of details). 	<p>EX25. .27 When designing and performing analytical procedures in response to assessed risks, the practitioner should (Ref: par. .A26–.A27)</p> <ul style="list-style-type: none"> a. determine the suitability of particular analytical procedures for the subject matter, taking into account the assessed risks of material misstatement and any related tests of details; b. evaluate the reliability of data from which the practitioner’s expectation is developed, taking into account the source, comparability, nature, and relevance of information available, and controls over their preparation; and c. develop an expectation that is sufficiently precise to identify possible material misstatements (taking into account whether analytical procedures are to be performed alone or in combination with tests of details). 	
<p>.28 If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the practitioner should investigate such differences by</p> <ul style="list-style-type: none"> a. inquiring of the responsible party and obtaining additional evidence relevant to its responses and b. performing other procedures as necessary in the circumstances. 	<p>EX26. .28 If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the practitioner should investigate such differences by</p> <ul style="list-style-type: none"> a. inquiring of the responsible party and obtaining additional evidence relevant to its responses and b. performing other procedures as necessary in the circumstances. 	
<i>Procedures Regarding Estimates</i>	<i>Procedures Regarding Estimates</i>	

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<p>29 Based on the assessed risks of material misstatement, the practitioner should evaluate whether</p> <ul style="list-style-type: none"> a. the responsible party has appropriately applied the requirements of the criteria relevant to any estimated amounts and b. the methods for making estimates are appropriate and have been applied consistently and whether changes, if any, in reported estimates or in the method for making them from the prior period, if applicable, are appropriate in the circumstances. 	<p>EX27. 29 Based on the assessed risks of material misstatement, the practitioner should evaluate whether</p> <ul style="list-style-type: none"> a. the responsible party has appropriately applied the requirements of the criteria relevant to any estimated amounts and b. the methods for making estimates are appropriate and have been applied consistently and whether changes, if any, in reported estimates or in the method for making them from the prior period, if applicable, are appropriate in the circumstances. 	
<p>30 When responding to an assessed risk of material misstatement related to an estimate, the practitioner should undertake one or more of the following, taking into account the nature of the estimates:</p> <ul style="list-style-type: none"> a. Determine whether events occurring up to the date of the practitioner’s report provide evidence regarding the estimate. b. Test how the responsible party made the estimate and the data on which it is based. In doing so, the practitioner should evaluate whether the <ul style="list-style-type: none"> i. method of measurement used is appropriate in the circumstances, ii. assumptions used by the responsible party are reasonable, and iii. data on which the estimate is based are sufficiently reliable for the practitioner’s purposes. <p>Test the operating effectiveness of the controls over how the responsible party made the estimate, together with other appropriate further procedures. Develop a point estimate or a range to evaluate the</p>	<p>EX28. 30 When responding to an assessed risk of material misstatement related to an estimate, the practitioner should undertake one or more of the following, taking into account the nature of the estimates:</p> <ul style="list-style-type: none"> a. Determine whether events occurring up to the date of the practitioner’s report provide evidence regarding the estimate. b. Test how the responsible party made the estimate and the data on which it is based. In doing so, the practitioner should evaluate whether the <ul style="list-style-type: none"> i. method of measurement used is appropriate in the circumstances, ii. assumptions used by the responsible party are reasonable, and iii. data on which the estimate is based are sufficiently reliable for the practitioner’s purposes. c. Test the operating effectiveness of the controls 	

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<p>responsible party’s estimate. For this purpose, if the practitioner</p> <p>i. uses assumptions or methods that differ from those of the responsible party, the practitioner should obtain an understanding of the responsible party’s assumptions or methods sufficient to establish that the practitioner’s point estimate or range takes into account relevant variables and to evaluate any significant differences from the responsible party’s point estimate.</p> <p>ii. concludes that it is appropriate to use a range, the practitioner should narrow the range, based on evidence available, until all outcomes within the range are considered reasonable.</p>	<p>over how the responsible party made the estimate, together with other appropriate further procedures.</p> <p>d. Develop a point estimate or a range to evaluate the responsible party’s estimate. For this purpose, if the practitioner</p> <p>i. uses assumptions or methods that differ from those of the responsible party, the practitioner should obtain an understanding of the responsible party’s assumptions or methods sufficient to establish that the practitioner’s point estimate or range takes into account relevant variables and to evaluate any significant differences from the responsible party’s point estimate.</p> <p>ii. concludes that it is appropriate to use a range, the practitioner should narrow the range, based on evidence available, until all outcomes within the range are considered reasonable.</p>	
<i>Sampling</i>	<i>Sampling</i>	
<p>.31 If sampling is used, the practitioner should, when designing the sample, consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn. Sampling involves (Ref: par. .A28)</p> <p>a. determining a sample size sufficient to reduce sampling risk to an acceptably low level.</p> <p>b. selecting items for the sample in such a way that the practitioner can reasonably expect the sample</p>	<p>EX29. .31 If sampling is used, the practitioner should, when designing the sample, consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn. Sampling involves (Ref: par. .A28)</p> <p>a. determining a sample size sufficient to reduce sampling risk to an acceptably low level.</p> <p>b. selecting items for the sample in such a way that the</p>	

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<p>to be representative of the relevant population and likely to provide the practitioner with a reasonable basis for conclusions about the population.</p> <p>c. Treating a selected item to which the practitioner is unable to apply the designed procedures or suitable alternative procedures as a deviation from the prescribed control in the case of tests of controls or a misstatement in the case of tests of details.</p> <p>d. investigating the nature and cause of deviations or misstatements identified and evaluating their possible effect on the purpose of the procedure and on other areas of the engagement.</p> <p>e. evaluating the results of the sample, including sampling risk and projecting misstatements found in the sample to the population, and</p> <p>f. evaluating whether the use of sampling has provided an appropriate basis for conclusions about the population that has been tested.</p>	<p>practitioner can reasonably expect the sample to be representative of the relevant population and likely to provide the practitioner with a reasonable basis for conclusions about the population.</p> <p>c. treating a selected item to which the practitioner is unable to apply the designed procedures or suitable alternative procedures as a deviation from the prescribed control in the case of tests of controls or a misstatement in the case of tests of details.</p> <p>d. investigating the nature and cause of deviations or misstatements identified and evaluating their possible effect on the purpose of the procedure and on other areas of the engagement.</p> <p>e. evaluating the results of the sample, including sampling risk and projecting misstatements found in the sample to the population, and</p> <p>f. evaluating whether the use of sampling has provided an appropriate basis for conclusions about the population that has been tested.</p>	
Fraud, Laws, and Regulations	Fraud, Laws, and Regulations	
<p>.32 The practitioner should</p> <p>a. consider whether risk assessment procedures and other procedures related to understanding the subject matter indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p>	<p>EX30. .32 The practitioner should</p> <p>a. consider whether risk assessment procedures and other procedures related to understanding the subject matter indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p>	<p>Understanding the Underlying Subject Matter and Other Engagement Circumstances</p>

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<p>b. make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p> <p>c. evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information, that indicate risks of material misstatement due to fraud or noncompliance with laws or regulations.</p> <p>d. evaluate whether other information obtained indicates risk of material misstatement due to fraud or noncompliance with laws or regulations.</p>	<p>b. make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p> <p>c. evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information, that indicate risks of material misstatement due to fraud or noncompliance with laws or regulations.</p> <p>d. evaluate whether other information obtained indicates risk of material misstatement due to fraud or noncompliance with laws or regulations.</p>	<p>50. The practitioner shall make inquiries of the appropriate party(ies) regarding:</p> <p>(a) Whether they have knowledge of any actual, suspected or alleged intentional deviation, including non-compliance with laws and regulations affecting the underlying subject matter; (Ref: Para. A99)</p>
<p>.β3 The practitioner should respond appropriately to fraud or suspected fraud and noncompliance or suspected noncompliance with laws or regulations affecting the subject matter that is identified during the engagement. (Ref: par. .A29–.A30)</p>	<p>EX31. .β3 The practitioner should respond appropriately to fraud or suspected fraud and noncompliance or suspected noncompliance with laws or regulations affecting the subject matter that is identified during the engagement. (Ref: par. .A29A 29–.A30)³</p>	
<p>Revision of Risk Assessment</p>	<p>Revision of Risk Assessment</p>	<p>Revision of Risk Assessment in a Reasonable Assurance Engagement</p>
<p>.β4 The practitioner’s assessment of the risks of material misstatement may change during the course of the engagement as additional evidence is obtained. In circumstances in which the practitioner obtains evidence from performing further procedures, or if</p>	<p>EX32. .β4 The practitioner’s assessment of the risks of material misstatement may change during the course of the engagement as additional evidence is obtained. In circumstances in which the practitioner obtains evidence from performing further procedures,</p>	<p>54R. The practitioner's assessment of the risks of significant deviation may change during the course of the engagement as additional evidence is obtained. In circumstances where the practitioner obtains evidence which is</p>

³ Shaded paragraphs are included in both the examination and review sections of SSAE No 18, *Attestation Standards, Clarification and Recodification*, and in the examination and review sections of the proposed direct engagements attestation standard. These paragraphs could be moved to the common concepts section unless it also covers specified procedures engagements.

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new information is obtained, either of which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner should revise the assessment and modify the planned procedures accordingly. (Ref: par. .A31–.A32)	or if new information is obtained, either of which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner should revise the assessment and modify the planned procedures accordingly. (Ref: par. .A31–.A32)	inconsistent with the evidence on which the practitioner originally based the assessment of the risks of significant deviation, the practitioner shall revise the assessment and modify the planned procedures accordingly. (Ref: Para. A113)
Evaluating the Reliability of Information Produced by the Entity	Evaluating the Reliability of Information Produced by the Entity	
<p>.35 When using information produced by the entity, the practitioner should evaluate whether the information is sufficiently reliable for the practitioner’s purposes, including, as necessary, the following: (Ref: par. .A33–.A34)</p> <ul style="list-style-type: none"> a. Obtaining evidence about the accuracy and completeness of the information b. Evaluating whether the information is sufficiently precise and detailed for the practitioner’s purposes 	<p>EX33. 35 When using information produced by the entity, the practitioner should evaluate whether the information is sufficiently reliable for the practitioner’s purposes, including, as necessary, the following: (Ref: par. .A33–.A34)</p> <ul style="list-style-type: none"> a. Obtaining evidence about the accuracy and completeness of the information b. Evaluating whether the information is sufficiently precise and detailed for the practitioner’s purposes 	<p>55. When designing and performing procedures, the practitioner shall consider the relevance and reliability of the information to be used as evidence. If:</p> <ul style="list-style-type: none"> (a) Evidence obtained from one source is inconsistent with that obtained from another; or (b) The practitioner has doubts about the reliability of information to be used as evidence, <p>the practitioner shall determine what changes or additions to procedures are necessary to resolve the matter, and shall consider the effect of the matter, if any, on other aspects of the engagement.</p>
Using the Work of a Practitioner’s Specialist	Using the Work of a Practitioner’s Specialist	Work Performed by a Practitioner’s Expert

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<p>.β6 When the practitioner expects to use the work of a practitioner's specialist, the practitioner should do the following:</p> <p>a. Evaluate whether the practitioner's specialist has the necessary competence, capabilities, and objectivity for the practitioner's purposes. In the case of a practitioner's external specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's specialist. (Ref: par. .A38-.A41)</p> <p>b. Obtain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. .A42)</p> <p>i. determine the nature, scope, and objectives of that specialist's work for the practitioner's purposes and</p> <p>ii. evaluate the adequacy of that work for the practitioner's purposes.</p>	<p>EX34. β6 When the practitioner expects to use the work of a practitioner's specialist, the practitioner should do the following:</p> <p>a. Evaluate whether the practitioner's specialist has the necessary competence, capabilities, and objectivity for the practitioner's purposes. In the case of a practitioner's external specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's specialist. (Ref: par. .A38-.A41)</p> <p>b. Obtain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. .A42)</p> <p>i. determine the nature, scope, and objectives of that specialist's work for the practitioner's purposes and</p> <p>ii. evaluate the adequacy of that work for the practitioner's purposes.</p> <p>c. Agree with the practitioner's specialist regarding</p>	<p>57. When the work of a practitioner's expert is to be used, the practitioner shall also: (Ref: Para. A120-A124)</p> <p>(a) Evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. In the case of a practitioner's external expert, the evaluation of objectivity shall include inquiry regarding interests and relationships that may create a threat to that expert's objectivity; (Ref: Para. A125-A128)</p> <p>59. If information to be used as evidence has been prepared using the work of a responsible party's expert, the practitioner shall, to the extent necessary having regard to the importance of that expert's work for the practitioner's purposes:</p> <p>(a) Evaluate the competence, capabilities and objectivity of that expert</p> <p>(b) Obtain a sufficient understanding of the field of expertise of the practitioner's expert; (Ref: Para. A129-A130)</p>

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<p>c. Agree with the practitioner’s specialist regarding (Ref: par. .A43)</p> <ul style="list-style-type: none"> i the nature, scope, and objectives of that practitioner’s specialist’s work; ii the respective roles and responsibilities of the practitioner and that specialist; iii the nature, timing, and extent of communication between the practitioner and that specialist, including the form of any report or documentation to be provided by that specialist; and iv the need for the practitioner’s specialist to observe confidentiality requirements. <p>c. Evaluate the adequacy of the work of the practitioner’s specialist for the practitioner’s purposes, including</p> <ul style="list-style-type: none"> i. the relevance and reasonableness of the findings and conclusions of the practitioner’s specialist and their consistency with other evidence; ii. if the work of the practitioner’s specialist involves the use of significant assumptions and methods <ul style="list-style-type: none"> (1) obtaining an understanding of those assumptions and methods and 	<p>(Ref: par. .A43)</p> <ul style="list-style-type: none"> i. the nature, scope, and objectives of that practitioner’s specialist’s work; ii. the respective roles and responsibilities of the practitioner and that specialist; iii. the nature, timing, and extent of communication between the practitioner and that specialist, including the form of any report or documentation to be provided by that specialist; and iv. the need for the practitioner’s specialist to observe confidentiality requirements. <p>d. Evaluate the adequacy of the work of the practitioner’s specialist for the practitioner’s purposes, including</p> <ul style="list-style-type: none"> i. the relevance and reasonableness of the findings and conclusions of the practitioner’s specialist and their consistency with other evidence; ii. if the work of the practitioner’s specialist involves the use of significant assumptions and methods <ul style="list-style-type: none"> (1) obtaining an understanding of those assumptions and methods and (2) evaluating the relevance and reasonableness of those assumptions and 	<p>(c) Agree with the practitioner’s expert on the nature, scope and objectives of that expert’s work; and (Ref: Para. A131-A132)</p> <p>(d) Evaluate the adequacy of the practitioner’s expert’s work for the practitioner’s purposes. (Ref: Para. A133-A134)</p>

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<p>(2) evaluating the relevance and reasonableness of those assumptions and methods in the circumstances, giving consideration to the rationale and support provided by the practitioner's specialist, and in relation to the practitioner's other findings and conclusions;</p> <p>iii. if the work of the practitioner's specialist involves the use of source data that are significant to the work of the practitioner's specialist, the relevance, completeness, and accuracy of that source data.</p>	<p>methods in the circumstances, giving consideration to the rationale and support provided by the practitioner's specialist, and in relation to the practitioner's other findings and conclusions;</p> <p>iii. if the work of the practitioner's specialist involves the use of source data that are significant to the work of the practitioner's specialist, the relevance, completeness, and accuracy of that source data.</p>	
<p>.β7 If the practitioner determines that the work of the practitioner's specialist is not adequate for the practitioner's purposes, the practitioner should</p> <p>a. agree with the practitioner's specialist on the nature and extent of further work to be performed by the practitioner's specialist or</p> <p>b. perform additional procedures appropriate to the circumstances.</p>	<p>EX35. .β7 If the practitioner determines that the work of the practitioner's specialist is not adequate for the practitioner's purposes, the practitioner should</p> <p>a. agree with the practitioner's specialist on the nature and extent of further work to be performed by the practitioner's specialist or</p> <p>b. perform additional procedures appropriate to the circumstances.</p>	
<p>.β8 The nature, timing, and extent of the procedures a practitioner performs when the practitioner expects to use the work of a practitioner's specialist will vary depending on the circumstances. In determining the nature, timing, and extent of those procedures, the practitioner should consider the following: (See section 105.⁴)</p> <p>a. The significance of that specialist's work in the</p>	<p>EX36. .β8 The nature, timing, and extent of the procedures a practitioner performs when the practitioner expects to use the work of a practitioner's specialist will vary depending on the circumstances. In determining the nature, timing, and extent of those procedures, the practitioner should consider the following: (See section 105.⁵)</p> <p>a. The significance of that specialist's work in the</p>	

⁴ Paragraph .32 of section 105.

⁵ Paragraph .32 of section 105.

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<p>context of the engagement (See also paragraphs .A35–.A36.)</p> <p>b. The nature of the matter to which that specialist’s work relates</p> <p>c. The risks of material misstatement in the matter to which that specialist’s work relates</p> <p>d. The practitioner’s knowledge of, and experience with, previous work performed by that specialist</p> <p>e. Whether that specialist is subject to the practitioner’s firm’s quality control policies and procedures (see also paragraph .A37)</p>	<p>context of the engagement (See also paragraphs .A35–.A36.)</p> <p>b. The nature of the matter to which that specialist’s work relates<u>relates</u></p> <p>c. The risks of material misstatement in the matter to which that specialist’s work relates</p> <p>d. The practitioner’s knowledge of, and experience with, previous work performed by that specialist</p> <p>e. Whether that specialist is subject to the practitioner’s firm’s quality control policies and procedures (see also paragraph .A37)</p>	
<p>Using the Work of Internal Auditors</p>	<p>Using the Work of Internal Auditors</p>	
<p>.39 When the practitioner expects to use the work of the internal audit function in obtaining evidence or to use internal auditors to provide direct assistance, the practitioner should determine whether the work can be used for purposes of the examination by evaluating (Ref: par. .A44–.A46)</p> <p>a. the level of competence of the internal audit function or the individual internal auditors providing direct assistance;</p> <p>b. the extent to which the internal audit function’s organizational status and relevant policies and procedures support the objectivity of the internal audit function or for internal auditors providing direct assistance, the existence of threats to the objectivity of those internal auditors and the related safeguards applied to reduce or eliminate those threats; and</p>	<p>EX37. 39 When the practitioner expects to use the work of the internal audit function in obtaining evidence or to use internal auditors to provide direct assistance, the practitioner should determine whether the work can be used for purposes of the examination by evaluating (Ref: par. .A44–.A46)</p> <p>a. the level of competence of the internal audit function or the individual internal auditors providing direct assistance;</p> <p>b. the extent to which the internal audit function’s organizational status and relevant policies and procedures support the objectivity of the internal audit function or for internal auditors providing direct assistance, the existence of threats to the objectivity of those internal auditors and the related safeguards applied to reduce or eliminate those threats; and</p>	<p>60. If the practitioner plans to use the work of the internal audit function, the practitioner shall evaluate the following:</p> <p>(b) The level of competence of the internal audit function;</p> <p>(a) The extent to which the internal audit function’s organizational status and relevant policies and procedures support the objectivity of the internal auditors;</p>

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c. when using the work of the internal audit function, the application by the internal audit function of a systematic and disciplined approach, including quality control.	c. when using the work of the internal audit function, the application by the internal audit function of a systematic and disciplined approach, including quality control.	(c) Whether the internal audit function applies a systematic and disciplined approach, including quality control; and (d) Whether the work of the internal audit function is adequate for the purposes of the engagement
.40 When using the work of the internal audit function, the practitioner should perform sufficient procedures on the body of work of the internal audit function as a whole that the practitioner plans to use to determine its adequacy for the purpose of the examination engagement, including reperforming some of the body of work of the internal audit function that the practitioner intends to use in obtaining evidence.	EX38. .40 When using the work of the internal audit function, the practitioner should perform sufficient procedures on the body of work of the internal audit function as a whole that the practitioner plans to use to determine its adequacy for the purpose of the examination engagement, including reperforming some of the body of work of the internal audit function that the practitioner intends to use in obtaining evidence.	
.41 Prior to using internal auditors to provide direct assistance, the practitioner should obtain written acknowledgment from the responsible party that internal auditors providing direct assistance to the practitioner will be allowed to follow the practitioner's instructions, and that the responsible party will not intervene in the work the internal auditor performs for the practitioner.	EX39. .41 Prior to using internal auditors to provide direct assistance, the practitioner should obtain written acknowledgment from the responsible party that internal auditors providing direct assistance to the practitioner will be allowed to follow the practitioner's instructions, and that the responsible party will not intervene in the work the internal auditor performs for the practitioner.	
.42 When using internal auditors to provide direct assistance to the practitioner, the practitioner should direct, supervise, and review the work of the internal auditors.	EX40. .42 When using internal auditors to provide direct assistance to the practitioner, the practitioner should direct, supervise, and review the work of the internal auditors.	

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<p>.43 Because the practitioner has sole responsibility for the opinion expressed, the practitioner should make all significant judgments in the examination engagement, including when to use the work of the internal audit function in obtaining evidence. To prevent undue use of the internal audit function in obtaining evidence, the external auditor should plan to use less of the work of the function and perform more of the work directly:</p> <ul style="list-style-type: none"> a. The more judgment is involved in <ul style="list-style-type: none"> i. planning and performing relevant procedures or ii. evaluating the evidence obtained b. the higher the assessed risk of material misstatement; c. the less the internal audit function's organizational status and relevant policies and procedures adequately support the objectivity of the internal auditors; and d. the lower the level of competence of the internal audit function. 	<p>EX41. .43 Because the practitioner has sole responsibility for the opinion expressed, the practitioner should make all significant judgments in the examination engagement, including when to use the work of the internal audit function in obtaining evidence. To prevent undue use of the internal audit function in obtaining evidence, the external auditor should plan to use less of the work of the function and perform more of the work directly:</p> <ul style="list-style-type: none"> a. The more judgment is involved in <ul style="list-style-type: none"> i. planning and performing relevant procedures or ii. evaluating the evidence obtained b. the higher the assessed risk of material misstatement; c. the less the internal audit function's organizational status and relevant policies and procedures adequately support the objectivity of the internal auditors; and d. the lower the level of competence of the internal audit function. 	
<p>.44 Before the conclusion of the engagement, the practitioner should evaluate whether the use of the work of the internal audit function or the use of internal auditors to provide direct assistance results in the practitioner still being sufficiently involved in the examination given the practitioner's sole responsibility for the opinion expressed.</p>	<p>EX42. .44 Before the conclusion of the engagement, the practitioner should evaluate whether the use of the work of the internal audit function or the use of internal auditors to provide direct assistance results in the practitioner still being sufficiently involved in the examination given the practitioner's sole responsibility for the opinion expressed.</p>	

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<p>Evaluating the Results of Procedures .45 The practitioner should accumulate misstatements identified during the engagement other than those that are clearly trivial. (Ref: par. .A47–.A48)</p>	<p>Evaluating the Results of Procedures EX43. .45 The practitioner should accumulate misstatements identified during the engagement other than those that are clearly trivial. (Ref: par. .A47–.A48)</p>	
<p>.46 The practitioner should evaluate the sufficiency and appropriateness of the evidence obtained in the context of the engagement and, if necessary, attempt to obtain further evidence. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A49–.A53)</p>	<p>EX44. .46 The practitioner should evaluate the sufficiency and appropriateness of the evidence obtained in the context of the engagement and, if necessary, attempt to obtain further evidence. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A49–.A53)</p>	<p>68. The practitioner shall evaluate the sufficiency and appropriateness of the evidence obtained in the context of the engagement and, if necessary in the circumstances, attempt to obtain further evidence. The practitioner shall consider all relevant evidence, regardless of whether it appears to corroborate or to contradict the measurement or evaluation of the underlying subject matter against the applicable criteria. ...</p>
<p>.47 If the practitioner is unable to obtain necessary further evidence, the practitioner should consider the implications for the practitioner’s opinion in paragraphs .68–.84.</p>	<p>EX45. .47 If the practitioner is unable to obtain necessary further evidence, the practitioner should consider the implications for the practitioner’s opinion in paragraphs .68–.84.</p>	<p>68. ...If the practitioner is unable to obtain necessary further evidence, the practitioner shall consider the implications for the practitioner's conclusion in paragraph 69. (Ref: Para. A146-A152)</p>
<p>Considering Subsequent Events and Subsequently Discovered Facts</p>	<p>Considering Subsequent Events and Subsequently Discovered Facts</p>	<p>Subsequent Events</p>
<p>.48 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period (or point in time) covered by the examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion and should apply other appropriate procedures to obtain evidence regarding such events. If the practitioner becomes aware,</p>	<p>EX46. .48 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period (or point in time) covered by the <u>direct</u> examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion and should apply other appropriate procedures to obtain evidence regarding such events. If the practitioner becomes aware, through inquiry or</p>	<p>66. When relevant to the engagement, the practitioner shall consider the effect on the underlying subject matter and on the assurance report of events up to the date of the assurance report, and shall respond appropriately to facts that become known to the practitioner after the date of the assurance report that, had they been known to the practitioner at that date, may have caused the practitioner to amend the assurance</p>

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through inquiry or otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion, the practitioner should take appropriate action. (Ref: par. .A54-.A56)	otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion , the practitioner should take appropriate action. (Ref: par. .A54-.A56)	report. The extent of consideration of subsequent events depends on the potential for such events to affect the underlying subject matter and to affect the appropriateness of the practitioner's conclusion.... (Ref: Para. A140-A141)
.49 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner's report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. .A57-.A58)	EX47. .49 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner's report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. .A57-.A58)	66...However, the practitioner has no responsibility to perform any procedures regarding the underlying subject matter after the date of the assurance report. (Ref: Para. A140-A141)
Written Representations	Written Representations	Written Representations
.50 The practitioner should request from the responsible party written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A59-.A62) a. include the responsible party's assertion about the subject matter based on the criteria. (Ref: par. .A97) b. state that all relevant matters are reflected in the measurement or evaluation of the subject matter or assertion.	EX48. .50 The practitioner should request from the responsible party written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A59-.A62) a. include the responsible party's assertion about the subject matter based on the criteria. (Ref: par. .A97) b. state that all relevant matters are reflected in the measurement or evaluation of the subject matter or assertion .	

AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
<p>c. state that all known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to the practitioner, including communications received between the end of the period addressed in the written assertion and the date of the practitioner’s report.</p> <p>d. acknowledge responsibility for</p> <ul style="list-style-type: none"> i. the subject matter and the assertion; ii. selecting the criteria, when applicable; and iii. determining that such criteria are appropriate for the responsible party’s purposes. <p>e. state that any known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion have been disclosed to the practitioner. (Ref: par. .A61)</p> <p>f. state that it has provided the practitioner with all relevant information and access.</p> <p>g. if applicable, state that the responsible party believes the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter. (Ref: par. .A62)</p> <p>h. if applicable, state that significant assumptions used in making any material estimates are reasonable.</p>	<p>c. state that all known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to the practitioner, including communications received between the end of the period addressed in the written assertion and the date of the practitioner’s report.</p> <p>d. acknowledge responsibility for</p> <ul style="list-style-type: none"> i. the subject matter and the assertion; ii. selecting the criteria, when applicable; and iii. determining that such criteria are appropriate for the responsible party’s purposes, <u>when applicable</u>. <p>e. state that any known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion have been disclosed to the practitioner. (Ref: par. .A61)</p> <p>f. state that it has provided the practitioner with all relevant information and access.</p> <p>g. if applicable, state that the responsible party believes the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter. (Ref: par. .A62)</p> <p>h. if applicable, state that significant assumptions used in making any material estimates are reasonable.</p>	<p>31. The practitioner shall seek to obtain from the responsible party, written acknowledgement that the criteria are suitable for the engagement. When such acknowledgement cannot be obtained, the practitioner shall consider the effect, if any, on the practitioner's work and report.</p> <p>61. The practitioner shall request from the appropriate party(ies) a written representation that it has provided the practitioner with all information of which the appropriate party(ies) is aware that has been requested or that could significantly affect the findings or the conclusion of the assurance report. (Ref: Para. A52-A53, A136-A138)</p>

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<p>i. state that the responsible party has disclosed to the practitioner</p> <p>i. all deficiencies in internal control relevant to the engagement of which the responsible party is aware;</p> <p>ii. its knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter; and</p> <p>iii. other matters as the practitioner deems appropriate.</p>	<p>i. state that the responsible party has disclosed to the practitioner</p> <p>i. all deficiencies in internal control relevant to the engagement of which the responsible party is aware;</p> <p>ii. its knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter; and</p> <p>iii. other matters as the practitioner deems appropriate.</p>	<p>62. If, in addition to required representations, the practitioner determines that it is necessary to obtain one or more written representations to support other evidence relevant to the underlying subject matter, the practitioner shall request such other written representations.</p>
<p>.51 When the engaging party is not the responsible party, and the responsible party refuses to provide the representations in paragraph .50 in writing, the practitioner should make inquiries of the responsible party about, and seek oral responses to, the matters in paragraph .50. (Ref: par. .A63)</p>	<p>EX49. .51 When the engaging party is not the responsible party, and the responsible party refuses to provide the representations in paragraph .50 in writing, the practitioner should make inquiries of the responsible party about, and seek oral responses to, the matters in paragraph .50. (Ref: par. .A63)</p>	
<p>.52 When the engaging party is not the responsible party, the practitioner should request written representations from the engaging party, in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner. The representations should</p> <p>a. acknowledge that the responsible party is responsible for the subject matter and assertion.</p> <p>b. acknowledge the engaging party's responsibility for selecting the criteria, when applicable.</p>	<p>EX50. .52 When the engaging party is not the responsible party, the practitioner should request written representations from the engaging party, in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner. The representations should</p> <p>a. acknowledge that the responsible party is responsible for the subject matter and assertion.</p> <p>b. acknowledge the engaging party's responsibility for selecting the criteria, when applicable.</p>	

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<p>c. acknowledge the engaging party’s responsibility for determining that such criteria are appropriate for its purposes.</p> <p>d. state that the engaging party is not aware of any material misstatements in the subject matter or assertion.</p> <p>e. state that the engaging party has disclosed to the practitioner all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion. (Ref: par. .A61)</p> <p>f. address other matters as the practitioner deems appropriate.</p>	<p>c. acknowledge the engaging party’s responsibility for determining that such criteria are appropriate for its purposes.</p> <p>d. state that the engaging party is not aware of any material misstatements in the subject matter or assertion.</p> <p>e. state that the engaging party has disclosed to the practitioner all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion. (Ref: par. .A61)</p> <p>f. address other matters as the practitioner deems appropriate.</p>	
<p>.53 When written representations are directly related to matters that are material to the subject matter, the practitioner should</p> <p>a. evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written) and</p> <p>b. consider whether those making the representations can be expected to be well informed on the particular matters.</p>	<p>EX51. .53 When written representations are directly related to matters that are material to the subject matter, the practitioner should</p> <p>a. evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written) and</p> <p>b. consider whether those making the representations can be expected to be well informed on the particular matters.</p>	<p>63. When written representations relate to matters that are significant to the underlying subject matter, the practitioner shall:</p> <p>(a) Evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and</p> <p>(b) Consider whether those making the representations can be expected to be well-informed on the particular matters.</p>
<p>.54 The date of the written representations should be as of the date of the practitioner’s report. The written representations should address the subject matter and periods covered by the practitioner’s opinion.</p>	<p>EX52. .54 The date of the written representations should be as of the date of the practitioner’s report. The written representations should address the subject matter and periods covered by the practitioner’s opinion.</p>	<p>64. The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.</p>

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Requested Written Representations Not Provided or Not Reliable	Requested Written Representations Not Provided or Not Reliable	Requested Written Representations Not Provided or Not Reliable
<p>.55 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should (Ref: par. .A64)</p> <ul style="list-style-type: none"> a. discuss the matter with the appropriate party(ies); b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations and evidence in general; and c. if any of the matters are not resolved to the practitioner’s satisfaction, take appropriate action. 	<p>EX53. .55 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should (Ref: par. .A64)</p> <ul style="list-style-type: none"> a. discuss the matter with the appropriate party(ies); b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations and evidence in general; and c. if any of the matters are not resolved to the practitioner’s satisfaction, take appropriate action. 	<p>65. If one or more of the requested written representations are not provided or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or that the written representations are otherwise not reliable, the practitioner shall: (Ref: Para. A139)</p> <ul style="list-style-type: none"> (a) Discuss the matter with the appropriate party(ies); (b) Reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations (oral or written) and evidence in general; and (c) Take appropriate actions, including determining the possible effect on the conclusion in the assurance report.
<p>.56 When the engaging party is not the responsible party</p> <ul style="list-style-type: none"> a. if one or more of the requested representations are not provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner’s inquiries performed in accordance with paragraph .51 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate 	<p>EX54. .56 When the engaging party is not the responsible party</p> <ul style="list-style-type: none"> a. if one or more of the requested representations are not provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner’s inquiries performed in accordance with paragraph .51 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate evidence to 	

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<p>evidence to form an opinion about the subject matter, the practitioner's report should contain a separate paragraph that restricts the use of the report to the engaging party. (Paragraphs .65–.66 contain requirements for the contents of such a paragraph.) (Ref: par. .A63 and .A65)</p> <p>b. if one or more of the requested representations are provided neither in writing nor orally from the responsible party in accordance with paragraph .51, a scope limitation exists, and the practitioner should determine the effect on the report, or the practitioner should withdraw from the engagement.(Ref: par. .A66)</p>	<p>form an opinion about the subject matter, the practitioner's report should contain a separate paragraph that restricts the use of the report to the engaging party. (Paragraphs .65–.66 contain requirements for the contents of such a paragraph.) (Ref: par. .A63 and .A65)</p> <p>b. if one or more of the requested representations are provided neither in writing nor orally from the responsible party in accordance with paragraph .51, a scope limitation exists, and the practitioner should determine the effect on the report, or the practitioner should withdraw from the engagement.(Ref: par. .A66)</p>	
Other Information	Other Information	Other Information
<p>.57 If prior to or after the release of the practitioner's report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the report in a document that contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the report. If upon reading the other information, in the practitioner's professional judgment (Ref: par. .A67–.A68)</p> <p>a. a material inconsistency between that other information and the subject matter, assertion, or the report exists or</p> <p>b. a material misstatement of fact exists in the other information, the subject matter, assertion,</p>	<p>EX55. .57 If prior to or after the release of the practitioner's report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the report in a document that contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the report. If upon reading the other information, in the practitioner's professional judgment (Ref: par. .A67–.A68)</p> <p>a. a material inconsistency between that other information and the subject matter, assertion, or the report exists or</p> <p>b. a material misstatement of fact exists in the other</p>	<p>67. When documents containing the assurance report include other information, the practitioner shall read that other information to identify significant inconsistencies, if any, with the assurance report and, if on reading that other information, the practitioner: (Ref: Para. A142)</p> <p>(a) Identifies a significant inconsistency between that other information and the assurance report; or</p> <p>(b) Becomes aware of a significant misstatement of fact in that other information that is unrelated to matters appearing in the</p>

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<p>or the report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	<p>information, the subject matter, assertion, or the report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	<p>assurance report, the practitioner shall discuss the matter with the appropriate party(ies) and take further action as appropriate.</p>
Description of Criteria	Description of Criteria	
<p>.58 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A69–.A70)</p>	<p>EX56. .58 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A69–.A70)</p>	
Forming the Opinion	Forming the Opinion	
<p>.59 The practitioner should form an opinion about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects. In forming that opinion, the practitioner should evaluate</p> <p>a. the practitioner’s conclusion regarding the sufficiency and appropriateness of evidence obtained and (Ref: par. .A71)</p> <p>b. whether uncorrected misstatements are material, individually or in the aggregate. (Ref: par. .A72)</p>	<p>EX57. .59 The practitioner should form an opinion about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects. In forming that opinion, the practitioner should evaluate</p> <p>a. the practitioner’s conclusion regarding the sufficiency and appropriateness of evidence obtained and (Ref: par. .A71)</p> <p>b. whether uncorrected misstatements are material, individually or in the aggregate. (Ref: par. .A72)</p>	<p>69. The practitioner shall form a conclusion about whether the underlying subject matter is free from significant deviation. In forming that conclusion, the practitioner shall consider the practitioner’s conclusion in paragraph 68 regarding the sufficiency and appropriateness of evidence obtained and an evaluation of whether identified deviations are significant, individually or in the aggregate. (Ref: Para. A5, A119, A153-A154)</p>
<p>.60 The practitioner should evaluate, based on the evidence obtained, whether the presentation of the subject matter or assertion is misleading within the context of the engagement. (Ref: par. .A73–.A74)</p>	<p>EX58. .60 The practitioner should evaluate, based on the evidence obtained, whether the presentation of the subject matter or assertion is misleading within the context of the engagement. (Ref: par. .A73–.A74)</p>	
Preparing the Practitioner’s Report	Preparing the Practitioner’s Report	Preparing the Assurance Report

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.61 The practitioner's report should be in writing. (Ref: par. .A75-.A76)	EX59. .61 The practitioner's report should be in writing. (Ref: par. .A75-.A76)	71. The assurance report shall be in writing and shall contain a clear expression of the practitioner's conclusion about the underlying subject matter. (Ref: Para. A4, A158-A160)
.62 A practitioner should report on a written assertion or should report directly on the subject matter. If the practitioner is reporting on the assertion, the assertion should be bound with or accompany the practitioner's report, or the assertion should be clearly stated in the report. (Ref: par. .A77)	.62 A practitioner should report on a written assertion or should report directly on the subject matter. If the practitioner is reporting on the assertion, the assertion should be bound with or accompany the practitioner's report, or the assertion should be clearly stated in the report. (Ref: par. .A77).	
Content of the Practitioner's Report	Content of the Practitioner's Report	Assurance Report Content
.63 The practitioner's report should include the following, unless the practitioner is disclaiming an opinion, in which case, items .63f, and .63g should be omitted: a. A title that includes the word independent. (Ref: par. .A78) b. An appropriate addressee as required by the circumstances of the engagement. c. An identification or description of the subject matter or assertion being reported on, including the point in time or period of time to which the measurement or evaluation of the subject matter or assertion relates.	EX60. .63 The practitioner's report should include the following, unless the practitioner is disclaiming an opinion, in which case, items .63f, and .63g should be omitted: a. A title that includes the word independent. (Ref: par. .A78) b. An appropriate addressee as required by the circumstances of the engagement. c. An identification or description of the subject matter or assertion being reported on, including the point in time or period of time to which the measurement or evaluation of the subject matter or assertion relates. d. An identification of the criteria against which the subject matter was measured or evaluated. (Ref:	73. The assurance report shall include at a minimum the following basic elements: (a) A title that clearly indicates the report is an independent assurance report. (Ref: Para. A161) (b) An addressee. (Ref: Para. A162) (c) A description of the objective of the engagement. (Ref: Para. 44, A2-A3) (d) An identification or description of the level of assurance obtained by the

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<p>d. An identification of the criteria against which the subject matter was measured or evaluated. (Ref: par. .A79)</p> <p>e. A statement that identifies (Ref: par. .A80–.A81)</p> <p>i. the responsible party and its responsibility for the subject matter in accordance with (or based on) the criteria or for its assertion, and</p> <p>ii. the practitioner’s responsibility to express an opinion on the subject matter or assertion, based on the practitioner’s examination.</p> <p>f. A statement that</p> <p>i. the practitioner’s examination was conducted in accordance with attestation standards</p>	<p>par. .A79)e. A statement that identifies (Ref: par. .A80–.A81)</p> <p><u>e. The following heading above item f: “Responsible Party’s Responsibility for the Subject Matter”</u></p> <p><u>ef. A statement that (Ref: par. .A80–.A81)</u></p> <p>i. <u>identifies</u> the responsible party and its responsibility for the subject matter</p> <p>ii. <u>indicates that in a direct examination engagement, management does not provide a written statement about whether the subject matter is</u> in accordance with (or based on) the criteriaor</p> <p><u>g. The following heading above item h: “Practitioner’s Responsibility.”</u></p> <p><u>h.ii. A statement that is the practitioner’s is responsibility to for</u></p> <p>i. <u>measuring or evaluating the subject matter, based on the criteria,</u> and</p> <p>ii. <u>expressing</u> an opinion on the subject matteror <u>assertion</u>, based on the practitioner’s examination.</p> <p><u>if.</u> A statement that</p> <p>i. the practitioner’s examination was conducted in accordance with <u>the direct engagement</u> attestation standards established by the American Institute of Certified Public Accountants.</p>	<p>practitioner, and the underlying subject matter. (Ref: Para. A163)</p> <p>(c) Identification or description of the applicable criteria. (Ref: Para. A143-A145, A164)</p> <p>(g) A statement to identify the responsible party, and to describe their responsibilities and the practitioner’s responsibilities. (Ref: Para. A166)</p> <p>(h) A statement that the engagement was performed in accordance with this CSAE or, where there is a subject-matter-specific CSAE, that CSAE. (Ref: Para. A167-A168)</p>

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<p>established by the American Institute of Certified Public Accountants.</p> <p>ii. those standards require that the practitioner plan and perform the examination to obtain reasonable assurance about whether</p> <p>(1). the subject matter is in accordance with (or based on) the criteria, in all material respects (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A82) or</p> <p>(2) the responsible party’s assertion is fairly stated, in all material respects.</p> <p>iii. the practitioner believes the evidence the practitioner obtained is sufficient and appropriate to provide a reasonable basis for the practitioner’s opinion.</p> <p>g. A description of the nature of an examination engagement. (Ref: par. .A83–.A85)</p> <p>h. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A86)</p>	<p>ii. those standards require that the practitioner plan and perform the examination to obtain reasonable assurance about whether (1) the subject matter is in accordance with (or based on) the criteria, in all material respects (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph A82) or</p> <p>(2) the responsible party’s assertion is fairly stated, in all material respects.</p> <p>i. A description of the nature of a direct examination engagement</p> <p>iii. A statement that the practitioner believes the evidence the practitioner obtained is sufficient and appropriate to provide a reasonable basis for the practitioner’s opinion.</p> <p>g. A description of the nature of an examination engagement. (Ref: par. .A83–.A85)</p> <p>h. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A86)</p> <p>m. The practitioner’s opinion about whether i—the subject matter is in accordance with (or based on) the criteria, in all material respects (Ref: par. .A87–</p>	<p>(k) An informative summary of the work performed as the basis for the practitioner’s conclusion.</p> <p>(f) Where appropriate, a description of any significant inherent limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria. (Ref: Para. A165)</p> <p>(l) The practitioner’s conclusion on the objective of the engagement: (Ref: Para. A2-A4, A175-A180)</p> <p>i. When appropriate, the conclusion shall inform the intended users of the context in which the practitioner’s conclusion is to be read. (Ref: Para. A177)</p> <p>ii. In a reasonable assurance engagement, the conclusion shall be expressed in a positive form. (Ref: Para. A176)</p>

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<p>i. The practitioner’s opinion about whether (Ref: par. .A87–.A90)</p> <p>i. the subject matter is in accordance with (or based on) the criteria, in all material respects or</p> <p>ii. the responsible party’s assertion is fairly stated, in all material respects.</p> <p>j. The manual or printed signature of the practitioner’s firm.</p> <p>k. The city and state where the practitioner practices. (Ref: par. .A91)</p> <p>l. The date of the report. (The report should be dated no earlier than the date on which the practitioner has obtained sufficient appropriate evidence on which to base the practitioner’s opinion, including evidence that</p> <p>i. the attestation documentation has been reviewed,</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the responsible party has provided a written assertion or, in the circumstances described in paragraph .A66, an oral assertion.)</p>	<p>.A90)</p> <p>of</p> <p>ii. the responsible party’s assertion is fairly stated, in all material respects.</p> <p>nf. The manual or printed signature of the practitioner’s firm.</p> <p>ok. The city and state where the practitioner practices. (Ref: par. .A91)</p> <p>pl. The date of the report. (The report should be dated no earlier than the date on which the practitioner has obtained sufficient appropriate evidence on which to base the practitioner’s opinion, including evidence that</p> <p>i. the attestation documentation has been reviewed, <u>and</u></p> <p>ii. if applicable, the written presentation of the subject matter has been <u>prepared, and</u></p> <p>iii. the responsible party has provided a written assertion or, in the circumstances described in paragraph .A66, an oral assertion completed.)</p>	<p>iv. The conclusion shall be phrased using appropriate words for the underlying subject matter and applicable criteria given the engagement circumstances.</p> <p>(m) The practitioner’s signature. (Ref: Para. A181)</p> <p>(o) The location in the jurisdiction where the practitioner practices.</p> <p>(n) The date of the assurance report. The assurance report shall be dated no earlier than the date on which the practitioner has obtained the evidence on which the practitioner’s conclusion is based including receipt of the written representations under paragraphs 61 and 62. (Ref: Para. A182)</p> <p>(i) A statement that the firm of which the practitioner is a member applies CSQC 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as CSQC 1. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements in law or regulation, applied that are at least as demanding as CSQC 1. (Ref: Para. A169)</p>

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		(j) A statement that the practitioner complies with the independence and other ethical requirements of the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements imposed by law or regulation, applied that are at least as demanding. (Ref: Para. A170)
Restricted Use Paragraph	Restricted Use Paragraph	
<p>.64 In the following circumstances, the practitioner’s report should include an alert, in a separate paragraph, that restricts the use of the report: (Ref: par. .A94–.A97)</p> <p>a. The practitioner determines that the criteria used to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The engaging party is not the responsible party, and the responsible party does not provide the</p>	<p>EX61. .64 In the following circumstances, the practitioner’s report should include an alert, in a separate paragraph, that restricts the use of the report: (Ref: par. .A94–.A97)</p> <p>a. The practitioner determines that the criteria used to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The engaging party is not the responsible party, and the responsible party does not provide the</p>	<p>A3. There may be circumstances when the practitioner determines that there is a likelihood that the assurance report will be used for purposes not consistent with the purpose of the engagement and the objective it is meant to achieve. In such circumstances, to avoid misunderstandings, the assurance report may be used to alert readers that the report may not be suitable for another purpose. In some cases, the practitioner might also consider indicating in the assurance report that it is intended solely for specific users. Depending on the engagement circumstances including, for example, the law or regulation of the particular jurisdiction, this may</p>

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<p>written representations required by paragraph .50, but does provide oral responses to the practitioner’s inquiries about the matters in paragraph .50, as provided for in paragraph .51 and .56a. In this case, the use of the practitioner’s report should be restricted to the engaging party. (Ref: par. .A97)</p>	<p>written representations required by paragraph .50, but does provide oral responses to the practitioner’s inquiries about the matters in paragraph .50, as provided for in paragraph .51 and .56a. In this case, the use of the practitioner’s report should be restricted to the engaging party. (Ref: par. .A97)</p>	<p>be achieved by restricting the distribution or use of the assurance report. While an assurance report may be restricted in this way, the absence of a restriction regarding a particular user or purpose does not itself indicate that a legal responsibility is owed by the practitioner in relation to that user or for that purpose. Whether a legal responsibility is owed will depend on the legal circumstances of each case and the relevant jurisdiction.</p>
<p>.65 The alert should</p> <ol style="list-style-type: none"> state that the practitioner’s report is intended solely for the information and use of the specified parties, identify the specified parties for whom use is intended, and (Ref: par. .A98) state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. .A99–.A101) 	<p>EX62. .65 The alert should</p> <ol style="list-style-type: none"> state that the practitioner’s report is intended solely for the information and use of the specified parties, identify the specified parties for whom use is intended, and (Ref: par. .A98) state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. .A99–.A101) 	
<p>.66 When the engagement is also performed in accordance with <i>Government Auditing Standards</i>, the alert that restricts the use of the practitioner’s report should include the following information, rather than the information required by paragraph .65:</p> <ol style="list-style-type: none"> A description of the purpose of the report A statement that the report is not suitable for any other purpose 	<p>EX63. .66 When the engagement is also performed in accordance with <i>Government Auditing Standards</i>, the alert that restricts the use of the practitioner’s report should include the following information, rather than the information required by paragraph .65:</p> <ol style="list-style-type: none"> A description of the purpose of the report A statement that the report is not suitable for any other purpose 	
<p>Reference to the Practitioner’s Specialist</p>	<p>Reference to the Practitioner’s Specialist</p>	<p>Reference to the Practitioner’s Expert in the Assurance Report</p>

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.67 The practitioner should not refer to the work of a practitioner’s specialist in the practitioner’s report containing an unmodified opinion. (Ref: par. .A102)	EX64. .67 The practitioner should not refer to the work of a practitioner’s specialist in the practitioner’s report containing an unmodified opinion. (Ref: par. .A102)	74. If the practitioner refers to the work of a practitioner’s expert in the assurance report, the wording of that report shall not imply that the practitioner’s responsibility for the conclusion expressed in that report is reduced because of the involvement of that expert. (Ref: Para. A183-A185)
Modified Opinions	Modified Opinions	
.68 The practitioner should modify the opinion when either of the following circumstances exist and, in the practitioner’s professional judgment, the effect of the matter is or may be material: (Ref: par. .A103–.A104) a. The practitioner is unable to obtain sufficient appropriate evidence to conclude that the subject matter is in accordance with (or based on) the criteria, in all material respects. b. The practitioner concludes, based on evidence obtained, that the subject matter is not in accordance with (or based on) the criteria, in all material respects.	EX65. .68 The practitioner should modify the opinion when either of the following circumstances exist and, in the practitioner’s professional judgment, the effect of the matter is or may be material: (Ref: par. .A103–.A104) a. The practitioner is unable to obtain sufficient appropriate evidence to conclude that the subject matter is in accordance with (or based on) the criteria, in all material respects. b. The practitioner concludes, based on evidence obtained, that the subject matter is not in accordance with (or based on) the criteria, in all material respects.	78. The practitioner shall express a modified conclusion in the following circumstances: (a) When, in the practitioner’s professional judgment, a scope limitation exists and the effect of the matter could be significant (see paragraph 70). In such cases, the practitioner shall express a qualified conclusion or a disclaimer of conclusion. (Ref: Para. A189) (b) When, in the practitioner’s professional judgment, there is a significant deviation in the underlying subject matter. In such cases, the practitioner shall express a qualified conclusion or adverse conclusion.

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.69 When the practitioner modifies the opinion, the practitioner should include a separate paragraph in the practitioner’s report that provides a description of the matter(s) giving rise to the modification.	EX66. .69 When the practitioner modifies the opinion, the practitioner should include a separate paragraph in the practitioner’s report that provides a description of the matter(s) giving rise to the modification.	73 (1)v When the practitioner expresses a modified conclusion, the report shall contain: a. A section that provides a description of the matter(s) giving rise to the modification; and
.70 The practitioner should express a qualified opinion when (Ref: par. .A105–.A109) a. the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are material, but not pervasive to the subject matter or b. the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material, but not pervasive.	EX67. .70 The practitioner should express a qualified opinion when (Ref: par. .A105–.A109) a. the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are material, but not pervasive to the subject matter or b. the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material, but not pervasive.	79. The practitioner shall express a qualified conclusion when, in the practitioner’s professional judgment, the effects, or possible effects, of a matter are not so significant and pervasive as to require an adverse conclusion or a disclaimer of conclusion. A qualified conclusion shall be phrased to inform the intended users of the effects, or possible effects, of the matter to which the qualification relates. (Ref: Para. A186-A189) 70. If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and the practitioner shall express a qualified conclusion, disclaim a conclusion, or withdraw from the engagement, where withdrawal is possible under applicable law or regulation, as appropriate. (Ref: Para. A155-A157)
.71 When the practitioner expresses a qualified opinion due to a material misstatement of the subject matter, the practitioner should state that, in the practitioner’s opinion, except for the effects of the matter(s) giving rise to the modification, the subject matter is presented in accordance with (or based on) the criteria, in all material respects. When the	EX68. .71 When the practitioner expresses a qualified opinion due to a material misstatement of the subject matter, the practitioner should state that, in the practitioner’s opinion, except for the effects of the matter(s) giving rise to the modification, the subject matter is presented in accordance with (or based on) the criteria, in all material respects. When the	A186. The words “except for” are commonly used to indicate the matter(s) to which a qualification relates. However, other wording may be used to clearly indicate those matter(s).

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modification arises from an inability to obtain sufficient appropriate evidence, the practitioner should use the corresponding phrase “except for the possible effects of the matter(s) ...” for the modified opinion.	modification arises from an inability to obtain sufficient appropriate evidence, the practitioner should use the corresponding phrase “except for the possible effects of the matter(s) ...” for the modified opinion.	
.72 The practitioner should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter.	EX69. .72 The practitioner should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter.	78. The practitioner shall express a modified conclusion in the following circumstances: (b) When, in the practitioner’s professional judgment, there is a significant deviation in the underlying subject matter. In such cases, the practitioner shall express a qualified conclusion or adverse conclusion. (Ref: Para. A189)
.73 When the practitioner expresses an adverse opinion, the practitioner should state that, in the practitioner’s opinion, because of the significance of the matter(s) giving rise to the modification, the subject matter is not presented in accordance with (or based on) the criteria, in all material respects.	EX70. .73 When the practitioner expresses an adverse opinion, the practitioner should state that, in the practitioner’s opinion, because of the significance of the matter(s) giving rise to the modification, the subject matter is not presented in accordance with (or based on) the criteria, in all material respects.	Examples of qualified and adverse conclusions and a disclaimer of conclusion are: • Adverse conclusion (an example for a significant and pervasive deviation for both reasonable assurance and limited assurance engagements) – “Because of the importance of the matter described in the Basis for Adverse Conclusion section of our report, the entity has not complied, in all significant respects, with XYZ law.”
.74 The practitioner should disclaim an opinion when the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, and the practitioner concludes that the possible effects on the subject matter of undetected	EX71. .74 The practitioner should disclaim an opinion when the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, and the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if	78. The practitioner shall express a modified conclusion in the following circumstances: a. When, in the practitioner’s professional judgment, a scope limitation exists and the effect of the matter could be significant (see paragraph

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misstatements, if any, could be both material and pervasive. (Ref: par. .A110)	any, could be both material and pervasive. (Ref: par. .A110)	70). In such cases, the practitioner shall express a qualified conclusion or a disclaimer of conclusion.
<p>.75 When the practitioner disclaims an opinion due to an inability to obtain sufficient appropriate evidence, the practitioner’s report should state that</p> <p>a. because of the significance of the matter(s) giving rise to the modification, the practitioner has not been able to obtain sufficient appropriate evidence to provide a basis for an examination opinion and</p> <p>b. accordingly, the practitioner does not express an opinion on the subject matter.</p>	<p>EX72. .75 When the practitioner disclaims an opinion due to an inability to obtain sufficient appropriate evidence, the practitioner’s report should state that</p> <p>a. because of the significance of the matter(s) giving rise to the modification, the practitioner has not been able to obtain sufficient appropriate evidence to provide a basis for an <u>direct</u> examination opinion and</p> <p>b. accordingly, the practitioner does not express an opinion on the subject matter.</p>	<p>A189 Examples of qualified and adverse conclusions and a disclaimer of conclusion are:</p> <ul style="list-style-type: none"> • Disclaimer of conclusion (an example for a significant and pervasive limitation of scope for both reasonable assurance and limited assurance engagements) – “Because of the importance of the matter described in the Basis for Disclaimer of Conclusion section of our report, we have not been able to obtain sufficient appropriate evidence to form a conclusion on whether the entity has complied, in all significant respects, with XYZ law. Accordingly, we do not express a conclusion on such compliance.”
Description of the Practitioner’s Responsibility When the Practitioner Expresses a Qualified or an Adverse Opinion	Description of the Practitioner’s Responsibility When the Practitioner Expresses a Qualified or an Adverse Opinion	
.76 When the practitioner expresses a qualified or an adverse opinion, the practitioner should amend the description of the practitioner’s responsibility to state that the practitioner believes that the evidence the practitioner has obtained is sufficient and appropriate to provide a basis for the practitioner’s modified opinion.	EX73. .76 When the practitioner expresses a qualified or an adverse opinion, the practitioner should amend the description of the practitioner’s responsibility to state that the practitioner believes that the evidence the practitioner has obtained is sufficient and appropriate to provide a basis for the practitioner’s modified opinion.	
Description of the Practitioner’s Responsibility When the Practitioner Disclaims an Opinion	Description of the Practitioner’s Responsibility When the Practitioner Disclaims an Opinion	

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<p>.77 When the practitioner disclaims an opinion due to an inability to obtain sufficient appropriate evidence, the practitioner should amend the practitioner’s report to state that the practitioner was engaged to examine the subject matter (or assertion). The practitioner should also amend the description of the practitioner’s responsibility and the description of an examination to state only the following: “Our responsibility is to express an opinion on the subject matter (or assertion) based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the subject matter is in accordance with (or based on) the criteria, in all material respects.”</p>	<p>EX74. .77 When the practitioner disclaims an opinion due to an inability to obtain sufficient appropriate evidence, the practitioner should amend the practitioner’s report to state that the practitioner was engaged to examine<u>conduct a direct examination of</u> the subject matter (or assertion). The practitioner should also amend the description of the practitioner’s responsibility and the description of an<u>a direct</u> examination to state only the following: “Our responsibility is to express an opinion on the subject matter (or assertion) based on conducting the <u>direct</u> examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our <u>direct</u> examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the subject matter is in accordance with (or based on) the criteria, in all material respects.”</p>	
<p>.78 If the practitioner expresses a modified opinion because of a scope limitation but is also aware of a matter(s) that causes the subject matter to be materially misstated, the practitioner should include in the practitioner’s report a clear description of both the scope limitation and the matter(s) that causes the subject matter to be materially misstated.</p>	<p>EX75. .78 If the practitioner expresses a modified opinion because of a scope limitation but is also aware of a matter(s) that causes the subject matter to be materially misstated, the practitioner should include in the practitioner’s report a clear description of both the scope limitation and the matter(s) that causes the subject matter to be materially misstated.</p>	<p>80. If the practitioner expresses a modified conclusion because of a scope limitation but is also aware of a matter(s) that causes a significant deviation in the underlying subject matter, the practitioner shall include in the assurance report a clear description of both the scope limitation and the matter(s) that causes the significant deviation</p>
<p>.79 If the practitioner has concluded that conditions exist that, individually or in combination, result in</p>	<p>.79 If the practitioner has concluded that conditions exist that, individually or in combination, result in one</p>	

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<p>one or more material misstatements based on the criteria, the practitioner should modify the opinion and express a qualified or adverse opinion directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.</p>	<p>one or more material misstatements based on the criteria, the practitioner should modify the opinion and express a qualified or adverse opinion directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.</p>	
<p>.80 The practitioner’s opinion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities.</p>	<p>EX76. .80The practitioner’s opinion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities.</p>	<p>72. The practitioner’s conclusion shall be clearly separated from information or explanations that are not intended to affect the practitioner’s conclusion, including any findings related to particular aspects of the engagements, recommendations or additional information included in the assurance report. The wording used shall make it clear that findings, recommendations or additional information is not intended to detract from the practitioner’s conclusion. (Ref: Para. A158-A160)</p>
<p>.81 When the opinion is modified, reference to an external specialist is permitted when such reference is relevant to an understanding of the modification to the practitioner’s opinion. The practitioner should indicate in the practitioner’s report that such reference does not reduce the practitioner’s responsibility for that opinion.</p>	<p>EX77. .81 When the opinion is modified, reference to an external specialist is permitted when such reference is relevant to an understanding of the modification to the practitioner’s opinion. The practitioner should indicate in the practitioner’s report that such reference does not reduce the practitioner’s responsibility for that opinion.</p>	<p>A183. In some cases, law or regulation may require a reference to the work of a practitioner’s expert in the assurance report, for example, for the purposes of transparency in the public sector. It may also be appropriate in other circumstances, for example, to explain the nature of a modification of the practitioner’s conclusion, or when the work of an expert is integral to findings included in a long form report.</p> <p>74. If the practitioner refers to the work of a practitioner’s expert in the assurance report, the wording of that report shall not imply that the practitioner’s responsibility for the conclusion expressed in that report is reduced because of the</p>

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		involvement of that expert. (Ref: Para. A183-A185) A184. Nonetheless, the practitioner has sole responsibility for the conclusion expressed, and that responsibility is not reduced by the practitioner's use of the work of a practitioner's expert. It is important, therefore, that if the assurance report refers to a practitioner's expert, that the wording of that report does not imply that the practitioner's responsibility for the conclusion expressed is reduced because of the involvement of that expert.
Responsible Party Refuses to Provide a Written Assertion	Responsible Party Refuses to Provide a Written Assertion	
.82 If the engaging party is the responsible party and refuses to provide the practitioner with a written assertion as required by paragraph .10, the practitioner should withdraw from the engagement when withdrawal is possible under applicable law or regulation.	.82 If the engaging party is the responsible party and refuses to provide the practitioner with a written assertion as required by paragraph .10, the practitioner should withdraw from the engagement when withdrawal is possible under applicable law or regulation.	
.83 If law or regulation does not allow the practitioner to withdraw from the engagement, the practitioner should disclaim an opinion.	.83 If law or regulation does not allow the practitioner to withdraw from the engagement, the practitioner should disclaim an opinion.	
.84 When the engaging party is not the responsible party and the responsible party refuses to provide the practitioner with a written assertion, the practitioner may report on the subject matter but should disclose in the practitioner's report the responsible party's refusal to provide a written assertion and should	.84 When the engaging party is not the responsible party and the responsible party refuses to provide the practitioner with a written assertion, the practitioner may report on the subject matter but should disclose in the practitioner's report the responsible party's refusal to provide a written assertion and should restrict the	

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restrict the use of the practitioner's report to the engaging party. (Ref: par. .A111-.A113)	use of the practitioner's report to the engaging party. (Ref: par. .A111-.A113)	
Communication Responsibilities	Communication Responsibilities	Other Communication Responsibilities (Ref: Para. 81)
.§5 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. .A114)	EX78. .§5 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. .A114)	A190. Matters that may be appropriate to communicate with the responsible party, the engaging party or others include fraud or suspected fraud.
.§6 If the practitioner has identified or suspects noncompliance with laws or regulations that are not relevant to the subject matter, the practitioner should determine whether the practitioner has a responsibility to report the identified or suspected noncompliance to parties other than the responsible party and the engaging party (if different). (Ref: par. .A115-.A116)	EX79. .§6 If the practitioner has identified or suspects noncompliance with laws or regulations that are not relevant to the subject matter, the practitioner should determine whether the practitioner has a responsibility to report the identified or suspected noncompliance to parties other than the responsible party and the engaging party (if different). (Ref: par. .A115-.A116)	
Documentation	Documentation	Documentation
.§7 The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. .A117-.A120)	EX80. .§7 The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. .A117-.A120)	82. The practitioner shall prepare on a timely basis engagement documentation that provides a record of the basis for the assurance report that is sufficient and appropriate to enable an experienced practitioner, having no previous

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<p>a. the nature, timing, and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including</p> <p>i. the identifying characteristics of the specific items or matters tested;</p> <p>ii. who performed the engagement work and the date such work was completed;</p> <p>iii. the discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>iv. when the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, the matters in paragraph .55;</p> <p>v. when the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .50, the oral responses from the responsible party to the practitioner’s</p>	<p>a. the nature, timing, and extent of the procedures performed to comply with relevant AT-C sectionsthis section and applicable legal and regulatory requirements, including</p> <p>i. the identifying characteristics of the specific items or matters tested;</p> <p>ii. who performed the engagement work and the date such work was completed;</p> <p>iii. the discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>iv. when the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, the matters in paragraph .55;</p> <p>v. when the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .50, the oral responses from the responsible party to the</p>	<p>connection with the engagement, to understand: (Ref: Para. A191-A195)</p> <p>a. The nature, timing and extent of the procedures performed to comply with relevant CSAEs and applicable legal and regulatory requirements</p> <p>c. Significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p>

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<p>inquiries regarding the matters in paragraph .50, in accordance with paragraph .51; and</p> <p>vi. who reviewed the engagement work performed and the date and extent of such review.</p> <p>b. the results of the procedures performed and the evidence obtained.</p>	<p>practitioner’s inquiries regarding the matters in paragraph .50, in accordance with paragraph .51; and</p> <p>vi. who reviewed the engagement work performed and the date and extent of such review.</p> <p>b. the results of the procedures performed and the evidence obtained.</p>	<p>b. The results of the procedures performed, and the evidence obtained; and</p>
<p>.§8 If the practitioner identified information that is inconsistent with the practitioner’s final conclusion regarding a significant finding or issue, the practitioner should document how the practitioner addressed the inconsistency.</p>	<p>EX81. §8 If the practitioner identified information that is inconsistent with the practitioner’s final conclusion regarding a significant finding or issue, the practitioner should document how the practitioner addressed the inconsistency.</p>	<p>83. If the practitioner identifies information that is inconsistent with the practitioner’s final conclusion regarding a significant matter, the practitioner shall document how the practitioner addressed the inconsistency.</p>
<p>.§9 If, in circumstances such as those described in paragraph .49, the practitioner performs new or additional procedures or draws new conclusions after the date of the practitioner’s report, the practitioner should document</p> <p>a. the circumstances encountered;</p> <p>b. the new or additional procedures performed, evidence obtained, and conclusions reached and their effect on the report; and</p> <p>c. when and by whom the resulting changes to the documentation were made and reviewed.</p>	<p>EX82. §9 If, in circumstances such as those described in paragraph .49, the practitioner performs new or additional procedures or draws new conclusions after the date of the practitioner’s report, the practitioner should document</p> <p>a. the circumstances encountered;</p> <p>b. the new or additional procedures performed, evidence obtained, and conclusions reached and their effect on the report; and</p> <p>c. when and by whom the resulting changes to the documentation were made and reviewed.</p>	

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AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
.35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner's report release date. (Ref: par. .A64)	EX83. .35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner's report release date. (Ref: par. .A64)	84. The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. (Ref: Para. A196-A197)
.36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.	EX84. .36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.	85. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period. (Ref: Para. A198)
.37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document <ul style="list-style-type: none"> a. the specific reasons for making the amendments or additions and b. when, and by whom, they were made and reviewed. 	EX85. .37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document <ul style="list-style-type: none"> a. the specific reasons for making the amendments or additions and b. when, and by whom, they were made and reviewed. 	86. If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed the practitioner shall, regardless of the nature of the amendments or additions, document: <ul style="list-style-type: none"> (a) The specific reasons for making the amendments or additions; and (b) When, and by whom, they were made and reviewed.
.35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner's report release date. (Ref: par. .A64)	EX86. .35 The practitioner should assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file no later than 60 days following the practitioner's report release date. (Ref: par. .A64)	84. The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. (Ref: Para. A196-A197)

AT-C Section 205* <i>Examination Engagements</i>	Proposed <i>Direct Examination Engagements</i> Marked from AT-C 205, <i>Examination Engagements</i>	CSAE 3001, <i>Direct Engagements</i>
.36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.	EX87. 36 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.	85. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period. (Ref: Para. A198)
.37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document <ul style="list-style-type: none"> a. the specific reasons for making the amendments or additions and b. when, and by whom, they were made and reviewed. 	EX88. 37 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document <ul style="list-style-type: none"> a. the specific reasons for making the amendments or additions and b. when, and by whom, they were made and reviewed. 	86. If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed the practitioner shall, regardless of the nature of the amendments or additions, document: <ul style="list-style-type: none"> (a) The specific reasons for making the amendments or additions; and (b) When, and by whom, they were made and reviewed.

Direct Review Engagements

AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
Introduction	Introduction	
.01 This section contains performance and reporting requirements and application guidance for all review engagements. The requirements and guidance in this	R1. 01 This section contains performance and reporting requirements and application guidance for all direct review engagements. The requirements and	4. This CSAE contains requirements and application and other explanatory material specific to

* This section contains an “AT-C” identifier, instead of an “AT” identifier, to avoid confusion with references to existing “AT” sections, which remain effective through April 2017, in AICPA *Professional Standards*.

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
section supplement the requirements and guidance in section 105, <i>Concepts Common to All Attestation Engagements</i> .	guidance in this section supplement the requirements and guidance in section CC105 , <i>Concepts Common to All Direct Attestation Engagements</i> .	reasonable and limited assurance direct engagements.
Effective Date	Effective Date _____	
.02 This section is effective for practitioners' review reports dated on or after May 1, 2017.	.02 This section is effective for practitioners' review reports dated on or after May 1, 2017.	
Objectives	Objectives	Objectives
<p>.03 In conducting a review engagement, the objectives of the practitioner are to</p> <p>a. obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria;</p> <p>b. express a conclusion in a written report about whether the practitioner is aware of any material modifications that should be made to</p> <p>i. the subject matter in order for it to be in accordance with (or based on) the criteria or</p> <p>ii. the responsible party's assertion in order for it to be fairly stated; and</p> <p>c. communicate further as required by relevant AT-C sections.</p>	<p>R2. .03 In conducting a <u>direct</u> review engagement, the objectives of the practitioner are to</p> <p>a. obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria;</p> <p>b. express a conclusion in a written report, <u>based on the outcome of the practitioner's evaluation of the subject matter</u>, about whether the practitioner is aware of any material modifications that should be made to</p> <p>i. the subject matter in order for it to be in accordance with (or based on) the criteria or</p> <p>ii. the responsible party's assertion in order for it to be fairly stated; and</p> <p>c. communicate further as required by <u>relevant AT-C sections</u>this section.</p>	<p>12. In conducting a direct engagement, the objectives of the practitioner are:</p> <p>(a) To obtain either reasonable assurance or limited assurance, as appropriate, about whether the underlying subject matter conforms, in all significant respects, with the applicable criteria;</p> <p>(b) To express a conclusion regarding the outcome of the measurement or evaluation of the underlying subject matter through a written report that conveys either a reasonable assurance or a limited assurance conclusion and describes the basis for the conclusion; and (Ref: Para. A2-A4)</p> <p>(c) To communicate further as required by this CSAE and any other relevant CSAEs.</p>
Definitions	Definitions	Definitions
.04 For purposes of this section, the following terms	R3. 04 For purposes of this section, the following	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
have the meanings attributed as follows:	terms have the meanings attributed as follows:	
Appropriateness of review evidence. The measure of the quality of review evidence, that is, its relevancy and reliability in providing support for the practitioner's conclusion.	Appropriateness of <u>direct</u> review evidence. The measure of the quality of review evidence, that is, its relevancy and reliability in providing support for the practitioner's conclusion.	
<u>Review evidence. Information used by the practitioner in obtaining limited assurance on which the practitioner's review report is based.</u>	<u>Direct r</u> Review evidence. Information used by the practitioner in obtaining limited assurance on which the practitioner's review report is based.	
Sufficiency of review evidence. The measure of the quantity of review evidence. The quantity of the review evidence needed is affected by the risks of material misstatement and also by the quality of such evidence.	Sufficiency of <u>direct</u> review evidence. The measure of the quantity of <u>direct</u> review evidence. The quantity of the <u>direct</u> review evidence needed is affected by the risks of material misstatement and also by the quality of such evidence.	
Conduct of a Review Engagement	Conduct of a Review Engagement	Conduct of a Direct Engagement in Accordance with CSAEs
.05 In performing a review engagement, the practitioner should comply with this section, section 105, and any subject-matter AT-C section that is relevant to the engagement. A subject-matter AT-C section is relevant to the engagement when it is in effect, and the circumstances addressed by the AT-C section exist. (Ref: par. .A1)	.05 In performing a <u>direct</u> review engagement, the practitioner should comply with this section <u>and</u> ; section CC105, and any subject-matter AT-C section that is relevant to the engagement. A subject-matter AT-C section is relevant to the engagement when it is in effect, and the circumstances addressed by the AT-C section exist. (Ref: par. .A1)	<i>Complying with Standards that Are Relevant to the Engagement</i> 16. The practitioner performing a direct engagement shall comply with this CSAE and any subject-matter-specific CSAEs relevant to the engagement. 17. The practitioner shall not represent compliance with this or any other CSAE unless the practitioner has complied with the requirements of this CSAE and any other CSAE relevant to the engagement. (Ref: Para. A22-A23)
.06 The practitioner should consider whether the nature of review procedures would enable the practitioner to obtain sufficient appropriate review evidence to obtain limited assurance. (Ref: par. .A2)	R4. .06 The practitioner should consider whether the nature of review procedures would enable the practitioner to obtain sufficient appropriate review evidence to obtain limited assurance. (Ref: par. .A2)	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>.07 A practitioner should not perform a review of (Ref: par. .A2)</p> <ul style="list-style-type: none"> a. prospective financial information, b. internal control, or c. compliance with requirements of specified laws, regulations, rules, contracts, or grants. 	<p>R5. .07 A practitioner should not perform a <u>direct</u> review of (Ref: par. .A2)</p> <ul style="list-style-type: none"> a. prospective financial information, b. internal control, or c. compliance with requirements of specified laws, regulations, rules, contracts, or grants. 	
Agreeing on the Terms of the Engagement	Agreeing on the Terms of the Engagement	<i>Agreeing on the Terms of the Engagement</i>
<p>.08 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. .A3)</p>	<p>R6. .08 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. .A3)</p>	<p>29. The practitioner shall agree the terms of the engagement with the engaging party. The agreed terms of the engagement shall be specified in sufficient detail in an engagement letter or other suitable form of written agreement, written confirmation, or in law or regulation. (Ref: Para. A55-A57)</p>
<p>.09 The agreed-upon terms of the engagement should include the following:</p> <ul style="list-style-type: none"> a. The objective and scope of the engagement b. The responsibilities of the practitioner (Ref: par. .A4) 	<p>R7. .09 The agreed-upon terms of the engagement should include the following:</p> <ul style="list-style-type: none"> a. The objective and scope of the engagement b. The responsibilities of the practitioner (Ref: par. .A4) 	<p>30. The practitioner shall seek the responsible party's written acknowledgement of responsibility for the underlying subject matter. If the practitioner does not obtain such acknowledgement, the practitioner shall:</p> <ul style="list-style-type: none"> (a) obtain other evidence that the responsible party is responsible for the underlying subject matter, such as a reference to legislation or a regulation; and

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants</p> <p>d. The responsibilities of the responsible party and the responsibilities of the engaging party, if different</p> <p>e. A statement that a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects, in order to express an opinion, and that, accordingly, the practitioner will not express such an opinion</p> <p>f. Identification of the criteria for the measurement, evaluation, or disclosure of the subject matter</p> <p>g. An acknowledgement that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement</p>	<p>c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants</p> <p>d. The responsibilities of the responsible party and the responsibilities of the engaging party, if different</p> <p>e. A statement that a <u>direct</u> review is substantially less in scope than an <u>direct</u> examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, <u>or the assertion is fairly stated, in all material respects,</u> in order to express an opinion, and that, accordingly, the practitioner will not express such an opinion</p> <p>f. Identification of the criteria for the measurement, evaluation, or disclosure of the subject matter</p> <p>g. An acknowledgement that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement</p>	<p>(b) consider how the lack of the responsible party's written acknowledgement might affect the practitioner's work and conclusion.</p>
<p>.10 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the</p>	<p>R8. .10 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the</p>	<p>32. On recurring engagements, the practitioner shall assess whether circumstances require the terms of the engagement to be revised and whether there is a need to remind the engaging party of the existing terms of the engagement.</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms of the current engagement, and the reminder should be documented.	terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms of the current engagement, and the reminder should be documented.	
<p>Requesting a Written Assertion</p> <p>.11 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the subject matter against the criteria. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .59 requires the practitioner to withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .60 requires the practitioner to disclose that refusal in the practitioner’s report and restrict the use of the report to the engaging party. (Ref: par. .A5–.A8 and .A76)</p>	<p>Requesting a Written Assertion</p> <p>.11 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the subject matter against the criteria. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .59 requires the practitioner to withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .60 requires the practitioner to disclose that refusal in the practitioner’s report and restrict the use of the report to the engaging party. (Ref: par. .A5–.A8 and .A76)</p>	
<p>Planning and Performing the Engagement</p>	<p>Planning and Performing the Engagement</p>	
<p>.12 The practitioner should set the scope, timing, and direction of the engagement and determine the nature, timing, and extent of the planned procedures that are required to be carried out in order to achieve the objectives of the engagement. (Ref: par. .A9–.A12)</p>	<p>R9. .12 The practitioner should set the scope, timing, and direction of the engagement and determine the nature, timing, and extent of the planned procedures that are required to be carried out in order to achieve the objectives of the engagement. (Ref: par. .A9–.A12)</p>	<p><i>Planning</i></p> <p>44. The practitioner shall plan the engagement so that it will be performed in an effective manner, including setting the objective, scope, timing and direction of the engagement, and determining the nature, timing and extent of planned procedures that are required to be carried out in order to achieve the objectives of the practitioner. (Ref: Para. A2-A3, A85-A89)</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>.13 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to provide a basis for designing and performing procedures in order to achieve the objectives of the engagement. That understanding should include the practices used to measure, recognize, and record the subject matter. (Ref: par. .A13)</p>	<p>R10. .13 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to provide a basis for designing and performing procedures in order to achieve the objectives of the engagement. That understanding should include the practices used to measure, recognize, and record the subject matter. (Ref: par. .A13)</p>	<p>51L. The practitioner shall obtain an understanding of the underlying subject matter and other engagement circumstances sufficient to:</p> <ul style="list-style-type: none"> (a) Enable the practitioner to identify areas where a significant deviation is likely to arise; and (b) Thereby, provide a basis for designing and performing procedures to address the areas identified in paragraph 51L(a) and to obtain limited assurance to support the practitioner's conclusion. (Ref: Para. A99-A103, A108)
<p>Materiality in Planning and Performing the Engagement</p>	<p>Materiality in Planning and Performing the Engagement</p>	<p><i>Significance</i></p>
<p>.14 The practitioner should consider materiality when (Ref: par. .A14–.A19)</p> <ul style="list-style-type: none"> • planning and performing the review engagement, including when determining the nature, timing, and extent of procedures. • evaluating whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated. 	<p>R11. .14 The practitioner should consider materiality when (Ref: par. .A14–.A19)</p> <ul style="list-style-type: none"> • planning and performing the review engagement, including when determining the nature, timing, and extent of procedures. • evaluating whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated. 	<p>49. The practitioner shall consider significance when: (Ref: Para. A90-A98)</p> <ul style="list-style-type: none"> (a) Planning and performing the assurance engagement, including when determining the nature, timing and extent of procedures; and (b) Evaluating whether the underlying subject matter is free from significant deviation.
<p>Procedures to Be Performed</p>	<p>Procedures to Be Performed</p>	
<p>.15 To obtain limited assurance, the practitioner should obtain sufficient appropriate review evidence in order to express a conclusion about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or</p>	<p>R12. .15 To obtain limited assurance, the practitioner should obtain sufficient appropriate review evidence in order to express a conclusion about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or</p>	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
based on) the criteria, or the assertion, in order for it to be fairly stated.	based on) the criteria, or the assertion, in order for it to be fairly stated.	
<p>.16 The practitioner should apply professional judgment in determining the specific nature, timing, and extent of review procedures. Based on (Ref: par. .A20–.A23)</p> <p>a. the practitioner’s understanding of</p> <p style="padding-left: 20px;">i. the subject matter and the practices used by the responsible party to measure, recognize, and record the subject matter and</p> <p style="padding-left: 20px;">ii. the engagement circumstances, and</p> <p>b. the practitioner’s awareness of the risk that the practitioner may unknowingly fail to modify the practitioner’s report when the subject matter is materially misstated,</p> <p>the practitioner should design and perform analytical procedures and make inquiries and perform other procedures, as appropriate, to accumulate review evidence in obtaining limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria, or the assertion, in order for it to be fairly stated.</p>	<p>R13. .16 The practitioner should apply professional judgment in determining the specific nature, timing, and extent of review procedures. Based on (Ref: par. .A20–.A23)</p> <p>a. the practitioner’s understanding of</p> <p style="padding-left: 20px;">i. the subject matter and the practices used by the responsible party to measure, recognize, and record the subject matter and</p> <p style="padding-left: 20px;">ii. <u>the engagement circumstances, and</u></p> <p>b. the practitioner’s awareness of the risk that the practitioner may unknowingly fail to modify the practitioner’s report when the subject matter is materially misstated,</p> <p>the practitioner should design and perform analytical procedures and make inquiries and perform other procedures, as appropriate, to accumulate review evidence in obtaining limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria, or the assertion, in order for it to be fairly stated.</p>	<p>53L. Based on the practitioner's understanding (see paragraph 51L), the practitioner shall: (Ref: Para. A109-A113)</p> <p>(a) Identify areas where a significant deviation is likely to arise;</p> <p>(b) Design and perform procedures to address the areas identified in paragraph 53L(a) and to obtain limited assurance to support the practitioner's conclusion</p>
<p>.17 Analytical procedures may not be possible when the subject matter is qualitative, rather than quantitative. In those circumstances, the practitioner should perform other procedures, in addition to inquiries, that provide equivalent levels of review evidence. (Ref: par. .A24)</p>	<p>R14. .17 Analytical procedures may not be possible when the subject matter is qualitative, rather than quantitative. In those circumstances, the practitioner should perform other procedures, in addition to inquiries, that provide equivalent levels of review</p>	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
	evidence. (Ref: par. .A24)	
.18 The practitioner should place increased focus in those areas in which the practitioner believes there are increased risks that the subject matter may be materially misstated. (Ref: par. .A25–.A26)	R15. .18 The practitioner should place increased focus in those areas in which the practitioner believes there are increased risks that the subject matter may be materially misstated. (Ref: par. .A25–.A26)	
Analytical Procedures	Analytical Procedures	
.19 When designing and performing analytical procedures, the practitioner should (Ref: par. .A27–.A28) a. determine the suitability of particular analytical procedures for the subject matter, taking into account the practitioner’s awareness of risks; b. evaluate the reliability of data from which the practitioner’s expectation is developed, taking into account the source, comparability, nature, and relevance of information available; and c. develop an expectation with respect to recorded amounts or ratios.	R16. .19 When designing and performing analytical procedures, the practitioner should (Ref: par. .A27–.A28) a. determine the suitability of particular analytical procedures for the subject matter, taking into account the practitioner’s awareness of risks; b. evaluate the reliability of data from which the practitioner’s expectation is developed, taking into account the source, comparability, nature, and relevance of information available; and c. develop an expectation with respect to recorded amounts or ratios.	
.20 If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the practitioner should (Ref: par. .A29) a. inquire of the responsible party about such differences and b. consider the responses to these inquiries to determine whether other procedures are necessary in the circumstances.	R17. .20 If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the practitioner should (Ref: par. .A29) a. inquire of the responsible party about such differences and b. consider the responses to these inquiries to determine whether other procedures are necessary in the circumstances.	
Inquiries and Other Review Procedures	Inquiries and Other Review Procedures	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>.21 The practitioner should inquire of the responsible party about the following: (Ref: par. .A30)</p> <ul style="list-style-type: none"> a. Whether the subject matter has been prepared in accordance with (or based on) the criteria b. The practices used by the responsible party to measure, recognize, and record the subject matter c. Questions that have arisen in the course of applying the review procedures d. Communications from regulatory agencies or others, if relevant 	<p>R18. .21 The practitioner should inquire of the responsible party about the following: (Ref: par. .A30)</p> <ul style="list-style-type: none"> a. Whether the subject matter has been prepared in accordance with (or based on) the criteria b.a. The practices used by the responsible party to measure, recognize, and record the subject matter c.b. Questions that have arisen in the course of applying the review procedures d.c. Communications from regulatory agencies or others, if relevant 	
<p>.22 The practitioner should consider the reasonableness and consistency of the responsible party's responses in light of the results of other review procedures and the practitioner's knowledge of the subject matter, criteria, and responsible party.</p>	<p>R19. .22 The practitioner should consider the reasonableness and consistency of the responsible party's responses in light of the results of other review procedures and the practitioner's knowledge of the subject matter, criteria, and responsible party.</p>	
<p>Fraud, Laws, and Regulations</p>	<p>Fraud, Laws, and Regulations</p>	
<p>.23 The practitioner should make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p>	<p>R20. .23 The practitioner should make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p>	
<p>.24 The practitioner should respond appropriately to fraud or suspected fraud and noncompliance or suspected noncompliance with laws or regulations affecting the subject matter that is identified during the engagement. (Ref: par. .A31–.A32)</p>	<p>R21. .24 The practitioner should respond appropriately to fraud or suspected fraud and noncompliance or suspected noncompliance with laws or regulations affecting the subject matter that is identified during the engagement. (Ref: par. .A31–.A32)</p>	
<p>Incorrect, Incomplete, or Otherwise Unsatisfactory Information</p>	<p>Incorrect, Incomplete, or Otherwise Unsatisfactory Information</p>	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>.25 During the performance of review procedures, if the practitioner becomes aware that information coming to the practitioner’s attention is incorrect, incomplete, or otherwise unsatisfactory, the practitioner should request that the responsible party consider the effect of these matters on the subject matter and communicate the results of its consideration to the practitioner. The practitioner should consider the results communicated to the practitioner by the responsible party and the potential effect, if any, on the practitioner’s report.</p>	<p>R22. .25 During the performance of review procedures, if the practitioner becomes aware that information coming to the practitioner’s attention is incorrect, incomplete, or otherwise unsatisfactory, the practitioner should request that the responsible party consider the effect of these matters on the subject matter and communicate the results of its consideration to the practitioner. The practitioner should consider the results communicated to the practitioner by the responsible party and the potential effect, if any, on the practitioner’s report.</p>	
<p>.26 If the practitioner believes the subject matter may be materially misstated, the practitioner should perform additional procedures sufficient to obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated.</p>	<p>R23. .26 If the practitioner believes the subject matter may be materially misstated, the practitioner should perform additional procedures sufficient to obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated.</p>	<p>Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement 54L. If the practitioner becomes aware of a matter(s) that causes the practitioner to believe that a significant deviation may exist, the practitioner shall design and perform additional procedures to obtain further evidence until the practitioner is able to: (Ref: Para. A114-A118) (a) Conclude that the matter is not likely to cause a significant deviation; or (b) Determine that the matter(s) causes a significant deviation.</p>
<p>Using the Work of a Practitioner’s Specialist or Internal Auditors</p>	<p>Using the Work of a Practitioner’s Specialist or Internal Auditors</p>	
<p>.27 When the practitioner expects to use the work of a practitioner’s specialist or internal auditors, the practitioner should apply the requirements in section 205, <i>Examination Engagements</i>, and the related application guidance, as appropriate, for a review engagement.¹</p>	<p>R24. .27 When the practitioner expects to use the work of a practitioner’s specialist or internal auditors, the practitioner should apply the requirements in section 205, <i>Examination Engagements</i> paragraphs XX-XX, and the related application guidance, as</p>	

¹ Paragraphs .36–.44 of section 205, *Examination Engagements*.

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
	appropriate, for a direct review engagement. ²	
Evaluating the Results of Review Procedures	Evaluating the Results of Direct Review Procedures	
.28 The practitioner should accumulate misstatements identified during the engagement, other than those that are clearly trivial. (Ref: par. .A33–.A34)	R25. .28 The practitioner should accumulate misstatements identified during the engagement, other than those that are clearly trivial. (Ref: par. .A33–.A34)	
.29 The practitioner should evaluate the sufficiency and appropriateness of the review evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant review evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A35–.A37)	R26. .29 The practitioner should evaluate the sufficiency and appropriateness of the direct review evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant direct review evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A35–.A37)	68. The practitioner shall evaluate the sufficiency and appropriateness of the evidence obtained in the context of the engagement and, if necessary in the circumstances, attempt to obtain further evidence. The practitioner shall consider all relevant evidence, regardless of whether it appears to corroborate or to contradict the measurement or evaluation of the underlying subject matter against the applicable criteria. If the practitioner is unable to obtain necessary further evidence, the practitioner shall consider the implications for the practitioner's conclusion in paragraph 69. (Ref: Para. A146-A152)
.30 If the practitioner concludes that the subject matter is materially misstated or is unable to obtain review evidence sufficient for limited assurance, the practitioner should consider the implications for the practitioner's conclusion in paragraphs .51–.60.	R27. .30 If the practitioner concludes that the subject matter is materially misstated or is unable to obtain direct review evidence sufficient for limited assurance, the practitioner should consider the implications for the practitioner's conclusion in paragraphs .51–.60.	
Considering Subsequent Events and Subsequently Discovered Facts	Considering Subsequent Events and Subsequently Discovered Facts	
.31 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period	R28. .31 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period (or	66. When relevant to the engagement, the practitioner shall consider the effect on the underlying subject matter and on the assurance

² Paragraphs .36–.44 of section 205, *Examination Engagements*.

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>(or point in time) covered by the review engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion. If the practitioner becomes aware, through inquiry or otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion, the practitioner should take appropriate action. (Ref: par. .A38–.A40)</p>	<p>point in time) covered by the <u>direct</u> review engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion. If the practitioner becomes aware, through inquiry or otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion, the practitioner should take appropriate action. (Ref: par. .A38–.A40)</p>	<p>report of events up to the date of the assurance report, and shall respond appropriately to facts that become known to the practitioner after the date of the assurance report that, had they been known to the practitioner at that date, may have caused the practitioner to amend the assurance report. The extent of consideration of subsequent events depends on the potential for such events to affect the underlying subject matter and to affect the appropriateness of the practitioner’s conclusion. However, the practitioner has no responsibility to perform any procedures regarding the underlying subject matter after the date of the assurance report. (Ref: Para. A140-A141)</p>
<p>.32 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner’s report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. .A41–.A42)</p>	<p>R29. .32 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner’s report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. .A41–.A42)</p>	
<p>Written Representations .33 The practitioner should request from the responsible party written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A43–.A46) d. include the responsible party’s assertion about the subject matter based on the criteria. (Ref: par. .A76)</p>	<p>Written Representations R30. .33 The practitioner should request from the responsible party written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A43–.A46) a. <u>include the responsible party’s assertion about the subject matter based on the criteria.</u> (Ref: par. .A76)</p>	<p>61. The practitioner shall request from the appropriate party(ies) a written representation that it has provided the practitioner with all information of which the appropriate party(ies) is aware that has been requested or that could significantly affect the findings or the conclusion of the assurance report. (Ref: Para. A52-A53, A136-A138)</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>b. state that all relevant matters are reflected in the measurement or evaluation of the subject matter or assertion.</p> <p>c. state that all known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to the practitioner, including communications received between the end of the period addressed in the written assertion and the date of the practitioner’s report.</p> <p>d. acknowledge responsibility for</p> <ul style="list-style-type: none"> i. the subject matter and the assertion; ii. selecting the criteria, when applicable; and iii. determining that such criteria are appropriate for the responsible party’s purposes. <p>e. state that any known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion have been disclosed to the practitioner. (Ref: par. .A45)</p> <p>f. state that it has provided the practitioner with all relevant information and access.</p>	<p>ab. state that all relevant matters are reflected in the measurement or evaluation of the subject matter or assertion.</p> <p>bc state that all known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to the practitioner, including communications received between the end of the period addressed in the written assertion covered by the practitioner’s conclusion and the date of the practitioner’s report.</p> <p>cd acknowledge responsibility for</p> <ul style="list-style-type: none"> i. the subject matter and the assertion; ii. selecting the criteria, when applicable; and iii. determining that such criteria are appropriate for the responsible party’s purposes, when applicable. <p>de. state that any known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion have been disclosed to the practitioner. (Ref: par. .A45)</p> <p>ef. state that it has provided the practitioner with all relevant information and access.</p>	<p>31. The practitioner shall seek to obtain from the responsible party, written acknowledgement that the criteria are suitable for the engagement. When such acknowledgement cannot be obtained, the practitioner shall consider the effect, if any, on the practitioner's work and report.</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>g. if applicable, state that the responsible party believes the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter. (Ref: par. .A46)</p> <p>h. if applicable, state that significant assumptions used in making any material estimates are reasonable.</p> <p>i. state that the responsible party has disclosed to the practitioner</p> <p>i. all deficiencies in internal control relevant to the engagement of which the responsible party is aware;</p> <p>ii. its knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter; and</p> <p>iii. other matters as the practitioner deems appropriate.</p>	<p>fg. if applicable, state that the responsible party believes the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter. (Ref: par. .A46)</p> <p>gh. if applicable, state that significant assumptions used in making any material estimates are reasonable.</p> <p>ih. state that the responsible party has disclosed to the practitioner</p> <p>i. all deficiencies in internal control relevant to the engagement of which the responsible party is aware;</p> <p>ii. its knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter; and</p> <p>iii. other matters as the practitioner deems appropriate.</p>	<p>62. If, in addition to required representations, the practitioner determines that it is necessary to obtain one or more written representations to support other evidence relevant to the underlying subject matter, the practitioner shall request such other written representations.</p>
<p>.34 When the engaging party is not the responsible party, and the responsible party refuses to provide the representations in paragraph .33 in writing, the practitioner should make inquiries of the responsible party about, and seek oral responses to, the matters in paragraph .33. (Ref: par. .A47)</p>	<p>R31. .34 When the engaging party is not the responsible party, and the responsible party refuses to provide the representations in paragraph .33 in writing, the practitioner should make inquiries of the responsible party about, and seek oral responses to, the matters in paragraph .33. (Ref: par. .A47)</p>	
<p>.35 When the engaging party is not the responsible party, the practitioner should request written representations from the engaging party, in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner. The representations should</p>	<p>R32. .35 When the engaging party is not the responsible party, the practitioner should request written representations from the engaging party, in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner. The representations should</p>	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>a. acknowledge that the responsible party is responsible for the subject matter and assertion.</p> <p>b. acknowledge the engaging party’s responsibility for selecting the criteria, when applicable.</p> <p>c. acknowledge the engaging party’s responsibility for determining that such criteria are appropriate for its purposes.</p> <p>d. state that the engaging party is not aware of any material misstatements in the subject matter or assertion.</p> <p>e. state that the engaging party has disclosed to the practitioner all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion. (Ref: par. .A45)</p> <p>f. address other matters as the practitioner deems appropriate.</p>	<p>a. acknowledge that the responsible party is responsible for the subject matter and assertion.</p> <p>b. acknowledge the engaging party’s responsibility for selecting the criteria, when applicable.</p> <p>c. acknowledge the engaging party’s responsibility for determining that such criteria are appropriate for its purposes.</p> <p>d. state that the engaging party is not aware of any material misstatements in the subject matter or assertion.</p> <p>e. state that the engaging party has disclosed to the practitioner all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter or assertion. (Ref: par. .A45)</p> <p>f. address other matters as the practitioner deems appropriate.</p>	
<p>36 When written representations are directly related to matters that are material to the subject matter, the practitioner should</p> <p>a. evaluate their reasonableness and consistency with other review evidence obtained, including other representations (oral or written) and</p> <p>b. consider whether those making the representations can be expected to be well informed on the particular matters.</p>	<p>R33. 36 When written representations are directly related to matters that are material to the subject matter, the practitioner should</p> <p>a. evaluate their reasonableness and consistency with other direct review evidence obtained, including other representations (oral or written) and</p> <p>b. consider whether those making the representations can be expected to be well informed on the particular matters.</p>	<p>63. When written representations relate to matters that are significant to the underlying subject matter, the practitioner shall:</p> <p>(a) Evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and</p> <p>(b) Consider whether those making the representations can be expected to be well-informed on the particular matters.</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
.37 The date of the written representations should be as of the date of the practitioner's report. The written representations should address the subject matter and periods covered by the practitioner's conclusion.	R34. .37 The date of the written representations should be as of the date of the practitioner's report. The written representations should address the subject matter and periods covered by the practitioner's conclusion.	64. The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.
Requested Written Representations Not Provided or Are Unreliable	EX89. Requested Written Representations Not Provided or Are Unreliable	Requested Written Representations Not Provided or Not Reliable
.38 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should a. discuss the matter with the appropriate party(ies), b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations and review evidence in general, and c. if any of the matters are not resolved to the practitioner's satisfaction, withdraw from the engagement.	R35. .38 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should a. discuss the matter with the appropriate party(ies), b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations and <u>direct</u> review evidence in general, and c. if any of the matters are not resolved to the practitioner's satisfaction, withdraw from the engagement.	65. If one or more of the requested written representations are not provided or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or that the written representations are otherwise not reliable, the practitioner shall: (Ref: Para. A139) (a) Discuss the matter with the appropriate party(ies); (b) Reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations (oral or written) and evidence in general; and (c) Take appropriate actions, including determining the possible effect on the conclusion in the assurance report.
.39 When the engaging party is not the responsible party (Ref: par. .A47-.A49)	R36. .39 When the engaging party is not the responsible party (Ref: par. .A47-.A49) a. if one or more of the requested representations	

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>a. if one or more of the requested representations are provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner’s inquiries performed in accordance with paragraph .34 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate review evidence to form a conclusion about the subject matter, the practitioner’s report should contain a separate paragraph that restricts the use of the practitioner’s report to the engaging party. (Paragraphs .48–.49 contain requirements for the contents of such a paragraph.)</p> <p>b. if one or more of the requested representations are provided neither in writing nor orally from the responsible party in accordance with paragraph .34, a scope limitation exists, and the practitioner should withdraw from the engagement.</p>	<p>are provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner’s inquiries performed in accordance with paragraph .34 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate <u>direct</u> review evidence to form a conclusion about the subject matter, the practitioner’s report should contain a separate paragraph that restricts the use of the practitioner’s report to the engaging party. (Paragraphs .48–.49 contain requirements for the contents of such a paragraph.)</p> <p>b. if one or more of the requested representations are provided neither in writing nor orally from the responsible party in accordance with paragraph .34, a scope limitation exists, and the practitioner should withdraw from the engagement.</p>	
Other Information	Other Information	Other Information
<p>.40 If prior to or after the release of the practitioner’s report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the practitioner’s report in a document that contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the practitioner’s report. If on reading the other information, in the practitioner’s professional judgment (Ref: par. .A50–.A51)</p>	<p>R37. .40 If prior to or after the release of the practitioner’s report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the practitioner’s report in a document that contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the practitioner’s report. If on reading the other information, in the practitioner’s professional judgment (Ref: par. .A50–.A51)</p> <p>a. a material inconsistency between that other</p>	<p>67. When documents containing the assurance report include other information, the practitioner shall read that other information to identify significant inconsistencies, if any, with the assurance report and, if on reading that other information, the practitioner: (Ref: Para. A142)</p> <p>(a) Identifies a significant inconsistency between</p>

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AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>a. a material inconsistency between that other information and the subject matter, assertion, or the practitioner’s report exists, or</p> <p>b. a material misstatement of fact exists in the other information, the subject matter, assertion, or the practitioner’s report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	<p>information and the subject matter, assertion, or the practitioner’s report exists, or</p> <p>b. a material misstatement of fact exists in the other information, the subject matter, assertion, or the practitioner’s report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	<p>that other information and the assurance report; or</p> <p>(b) Becomes aware of a significant misstatement of fact in that other information that is unrelated to matters appearing in the assurance report, the practitioner shall discuss the matter with the appropriate party(ies) and take further action as appropriate.</p>
Description of Criteria	Description of Criteria	
<p>.41 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A52–.A53)</p>	<p>R38. .41 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A52–.A53)</p>	
Forming the Conclusion	Forming the Conclusion	
<p>.42 The practitioner should form a conclusion about whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or to the responsible party’s assertion in order for it to be fairly stated. In forming that conclusion, the practitioner should evaluate</p> <p>a. the practitioner’s conclusion regarding the sufficiency and appropriateness of the review evidence obtained and (Ref: par. .A54)</p> <p>b. whether uncorrected misstatements are material,</p>	<p>R39. .42 The practitioner should form a conclusion about whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or to the responsible party’s assertion in order for it to be fairly stated. In forming that conclusion, the practitioner should evaluate</p> <p>a. the practitioner’s conclusion regarding the sufficiency and appropriateness of the <u>direct</u> review evidence obtained and (Ref: par. .A54)</p>	<p>69. The practitioner shall form a conclusion about whether the underlying subject matter is free from significant deviation.</p> <p>In forming that conclusion, the practitioner shall consider the practitioner’s conclusion in paragraph 68 regarding the sufficiency and appropriateness of evidence obtained and an evaluation of whether identified deviations are significant, individually or in the aggregate. (Ref: Para. A5, A119, A153-A154)</p>

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individually or in the aggregate. (Ref: par. .A55)	b. whether uncorrected misstatements are material, individually or in the aggregate. (Ref: par. .A55)	
.43 The practitioner should evaluate, based on the review evidence obtained, whether the presentation of the subject matter or assertion is misleading within the context of the engagement. (Ref: par. .A56–.A57)	R40. .43 The practitioner should evaluate, based on the <u>direct</u> review evidence obtained, whether the presentation of the subject matter or assertion is misleading within the context of the engagement. (Ref: par. .A56–.A57)	
Preparing the Practitioner’s Report	Preparing the Practitioner’s Report	Preparing the Assurance Report
.44 The practitioner’s report should be in writing. (Ref: par. .A58–.A59)	R41. .44 The practitioner’s report should be in writing. (Ref: par. .A58–.A59)	71. The assurance report shall be in writing and shall contain a clear expression of the practitioner’s conclusion about the underlying subject matter. (Ref: Para. A4, A158-A160)
.45 A practitioner should report on a written assertion or should report directly on the subject matter. If the practitioner is reporting on the assertion, the assertion should be bound with or accompany the practitioner’s report, or the assertion should be clearly stated in the report. (Ref: par. .A60)	.45 A practitioner should report on a written assertion or should report directly on the subject matter. If the practitioner is reporting on the assertion, the assertion should be bound with or accompany the practitioner’s report, or the assertion should be clearly stated in the report. (Ref: par. .A60)	
Content of the Practitioner’s Report	Content of the Practitioner’s Report	Assurance Report Content
.46 The practitioner’s report should include the following: a. A title that includes the word <i>independent</i> . (Ref: par. .A61) b. An appropriate addressee as required by the circumstances of the engagement. c. An identification or description of the subject matter or assertion being reported on, including the point in time or period of time to which the	R42. .46 The practitioner’s report should include the following: a. A title that includes the word <i>independent</i> . (Ref: par. .A61) b. An appropriate addressee as required by the circumstances of the engagement. c. An identification or description of the subject matter or assertion being reported on, including the point in time or period of time to which the	73. The assurance report shall include at a minimum the following basic elements: (a) A title that clearly indicates the report is an independent assurance report. (Ref: Para. A161) (b) An addressee. (Ref: Para. A162) (c) A description of the objective of the engagement. (Ref: Para. 44, A2-A3)

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<p>measurement or evaluation of the subject matter or assertion relates.</p> <p>d. An identification of the criteria against which the subject matter was measured or evaluated. (Ref: par. .A62)</p> <p>e. A statement that identifies</p> <p>i. the responsible party and its responsibility for the subject matter in accordance with (or based on) the criteria or for its assertion and (Ref: par. .A63-.A64)</p> <p>ii. the practitioner’s responsibility to express a conclusion on the subject matter or assertion, based on the practitioner’s review. (Ref: par. .A63)</p> <p>f. A statement that</p>	<p>measurement or evaluation of the subject matter or assertion relates.</p> <p>d. An identification of the criteria against which the subject matter was measured or evaluated. (Ref: par. .A62)</p> <p>e. <u>The following heading above item f: “Responsible Party’s Responsibility.”</u></p> <p>fe. A statement that</p> <p>i. identifies the the responsible party and its responsibility for the subject matter (Ref: par. A63-.A64)</p> <p>ii. <u>indicates that in a direct review engagement, management does not provide a written statement about whether the subject matter is</u> in accordance with (or based on) the criteria or for its assertion and (Ref: par. .A63-.A64)</p> <p>g. <u>The following heading above item h: “Practitioner’s Responsibility.”</u></p> <p>h. ii <u>A statement that</u> ii the practitioner’s <u>is</u> responsibility to for</p> <p>i. <u>measuring or evaluating the subject matter based on the criteria and</u></p> <p>ii. <u>expressing</u> a conclusion on the subject matter or assertion, based on the practitioner’s review (Ref: par. .A63)</p> <p>fi. A statement that</p>	<p>(d) An identification or description of the level of assurance obtained by the practitioner, and the underlying subject matter. (Ref: Para. A163)</p> <p>(e) Identification or description of the applicable criteria. (Ref: Para. A143-A145, A164)</p> <p>(g) A statement to identify the responsible party, and to describe their responsibilities and the practitioner's responsibilities. (Ref: Para. A166)</p> <p>(h) A statement that the engagement was performed in accordance with this CSAE or, where there is a subject-matter-specific CSAE, that CSAE. (Ref: Para. A167-A168)</p> <p>(k) An informative summary of the work performed as the basis for the practitioner's conclusion. In</p>

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<p>i. the practitioner’s review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.</p> <p>ii. those standards require that the practitioner plan and perform the review to obtain limited assurance about whether any material modifications should be made to</p> <p>(1) the subject matter in order for it to be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A65) or</p> <p>(2) the responsible party’s assertion in order for it to be fairly stated.</p> <p>iii. a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the responsible party’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, the practitioner does not express such an opinion.</p> <p>iv. the practitioner believes the review provides a reasonable basis for the practitioner’s conclusion.</p> <p>g. A statement that describes significant inherent</p>	<p>i. the practitioner’s review was conducted in accordance with <u>the direct engagements</u> attestation standards established by the American Institute of Certified Public Accountants.</p> <p>ii. those standards require that the practitioner plan and perform the review to obtain limited assurance about whether any material modifications should be made to (+) the subject matter in order for it to be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A65) or</p> <p>(2) the responsible party’s assertion in order for it to be fairly stated.</p> <p>iii. a <u>direct</u> review is substantially less in scope than an <u>direct</u> examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the responsible party’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, the practitioner does not express such an opinion</p> <p>jiv. <u>.A statement that</u> the practitioner believes the <u>direct</u> review provides a reasonable basis for the practitioner’s conclusion.</p> <p>gk. A statement that describes significant inherent limitations, if any, associated with the</p>	<p>the case of a limited assurance engagement, an appreciation of the nature, timing and extent of procedures performed is essential to understanding the practitioner's conclusion. In a limited assurance engagement, the summary of the work performed shall state that:</p> <p>(i) The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and</p> <p>(ii) Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. (Ref: Para. A8, A171-A176)</p> <p>(f) Where appropriate, a description of any significant inherent limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria. (Ref: Para. A165)</p> <p>(l) The practitioner's conclusion on the objective of the engagement: (Ref: Para. A2-A4, A175-A180)</p> <p>(i) When appropriate, the conclusion shall inform the intended users of the context in which the practitioner's conclusion is to be read. (Ref: Para. A177)</p>

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<p>limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A66)</p> <p>h. The practitioner's conclusion about whether, based on the review, the practitioner is aware of any material modifications that should be made to (Ref: par. .A67-.A69)</p> <p>i. the subject matter in order for it be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A67) or</p> <p>ii. the responsible party's assertion in order for it to be fairly stated.</p> <p>i. The manual or printed signature of the practitioner's firm.</p> <p>j. The city and state where the practitioner practices. (Ref: par. .A70)</p> <p>k. The date of the report. (The report should be dated no earlier than the date on which the practitioner has obtained sufficient appropriate review evidence on which to base the practitioner's conclusion, including evidence that</p> <p>i. the attestation documentation has been reviewed,</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the responsible party has provided a written assertion or, in the circumstance described</p>	<p>measurement or evaluation of the subject matter against the criteria. (Ref: par. .A66)</p> <p>h.l. The practitioner's conclusion about whether, based on the <u>direct</u> review, the practitioner is aware of any material modifications that should be made to + the subject matter in order for it be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A67) or (Ref: par. .A67<u>A68</u>-.A69)</p> <p>ii. the responsible party's assertion in order for it to be fairly stated.</p> <p>m.i. The manual or printed signature of the practitioner's firm.</p> <p>jn. The city and state where the practitioner practices. (Ref: par. .A70)</p> <p>ko. The date of the report. (The report should be dated no earlier than the date on which the practitioner has obtained sufficient appropriate <u>direct</u> review evidence on which to base the practitioner's conclusion, including evidence that</p> <p>i. the <u>direct</u> attestation documentation has been reviewed,</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the responsible party has provided a written assertion or, in the circumstance described in</p>	<p>(iii) In a limited assurance engagement, the conclusion shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that there is a significant deviation in the underlying subject matter. (Ref: Para. A177)</p> <p>(iv) The conclusion in (ii) or (iii) shall be phrased using appropriate words for the underlying subject matter and applicable criteria given the engagement circumstances.</p> <p>(v) When the practitioner expresses a modified conclusion, the report shall contain:</p> <p>a. A section that provides a description of the matter(s) giving rise to the modification; and</p> <p>b. A section that contains the practitioner's modified conclusion. (Ref: Para. A180)</p> <p>(m) The practitioner's signature. (Ref: Para. A181)</p> <p>(o) The location in the jurisdiction where the practitioner practices.</p> <p>(n) The date of the assurance report. The assurance report shall be dated no earlier than the date on which the practitioner has obtained the evidence on which the practitioner's conclusion is based including receipt of the written representations under paragraphs 61 and 62. (Ref: Para. A182)</p>

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<p>in paragraph .A49, an oral assertion.) (Ref: par. .A71-.A72)</p>	<p>paragraph .A49, an oral assertion.) (Ref: par. .A71-.A72)</p>	<p>(i) A statement that the firm of which the practitioner is a member applies CSQC 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as CSQC 1. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements in law or regulation, applied that are at least as demanding as CSQC 1. (Ref: Para. A169)</p> <p>(j) A statement that the practitioner complies with the independence and other ethical requirements of the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements imposed by law or regulation, applied that are at least as demanding. (Ref: Para. A170)</p>
<p><i>Restricted-Use Paragraph</i></p>	<p><i>Restricted-Use Paragraph</i></p>	
<p>.47 In the following circumstances, the practitioner’s report should include an alert, in a separate paragraph, that restricts the use of the report: (Ref: par. .A73-.A76) <i>a.</i> The practitioner determines that the criteria used</p>	<p>R43. .47 In the following circumstances, the practitioner’s report should include an alert, in a separate paragraph, that restricts the use of the report: (Ref: par. .A73-.A76) <i>a.</i> The practitioner determines that the criteria used</p>	<p>A3. There may be circumstances when the practitioner determines that there is a likelihood that the assurance report will be used for purposes not consistent with the purpose of the engagement and the objective it is meant to achieve. In such</p>

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<p>to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph .33, but does provide oral responses to the practitioner’s inquiries about the matters in paragraph .33, as provided for in paragraphs .34 and .39a. In this case, use of the report should be restricted to the engaging party. (Ref: par. .A76)</p>	<p>to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph .33, but does provide oral responses to the practitioner’s inquiries about the matters in paragraph .33, as provided for in paragraphs .34 and .39a. In this case, use of the report should be restricted to the engaging party. (Ref: par. .A76)</p>	<p>circumstances, to avoid misunderstandings, the assurance report may be used to alert readers that the report may not be suitable for another purpose. In some cases, the practitioner might also consider indicating in the assurance report that it is intended solely for specific users. Depending on the engagement circumstances including, for example, the law or regulation of the particular jurisdiction, this may be achieved by restricting the distribution or use of the assurance report. While an assurance report may be restricted in this way, the absence of a restriction regarding a particular user or purpose does not itself indicate that a legal responsibility is owed by the practitioner in relation to that user or for that purpose. Whether a legal responsibility is owed will depend on the legal circumstances of each case and the relevant jurisdiction.</p>
<p>.48 The alert should</p> <p>a. state that the practitioner’s report is intended solely for the information and use of the specified parties,</p> <p>b. identify the specified parties for whom use is intended, and (Ref: par. .A77)</p> <p>c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. .A78–.A80)</p>	<p>R44. .48 The alert should</p> <p>a. state that the practitioner’s report is intended solely for the information and use of the specified parties,</p> <p>b. identify the specified parties for whom use is intended, and (Ref: par. .A77)</p> <p>c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. .A78–.A80)</p>	
<p>.49 When the engagement is also performed in accordance with <i>Government Auditing Standards</i>, the alert that restricts the use of the practitioner’s report should include the following information, rather than the information required by paragraph .48:</p> <p>a. A description of the purpose of the report</p>	<p>R45. .49 When the engagement is also performed in accordance with <i>Government Auditing Standards</i>, the alert that restricts the use of the practitioner’s report should include the following information, rather than the information required by paragraph .48:</p> <p>a. A description of the purpose of the report</p>	

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<i>b.</i> A statement that the report is not suitable for any other purpose	<i>b.</i> A statement that the report is not suitable for any other purpose	
Reference to the Practitioner’s Specialist	Reference to the Practitioner’s Specialist	
.50 The practitioner should not refer to the work of a practitioner’s specialist in the practitioner’s report containing an unmodified conclusion. (Ref: par. .A81)	R46. .50 The practitioner should not refer to the work of a practitioner’s specialist in the practitioner’s report containing an unmodified conclusion. (Ref: par. .A81)	<p>A183. In some cases, law or regulation may require a reference to the work of a practitioner's expert in the assurance report, for example, for the purposes of transparency in the public sector. It may also be appropriate in other circumstances, for example, to explain the nature of a modification of the practitioner's conclusion, or when the work of an expert is integral to findings included in a long form report.</p> <p>74. If the practitioner refers to the work of a practitioner's expert in the assurance report, the wording of that report shall not imply that the practitioner's responsibility for the conclusion expressed in that report is reduced because of the involvement of that expert. (Ref: Para. A183-A185)</p> <p>A184. Nonetheless, the practitioner has sole responsibility for the conclusion expressed, and that responsibility is not reduced by the practitioner's use of the work of a practitioner's expert. It is important, therefore, that if the assurance report refers to a practitioner's expert, that the wording of that report does not imply that the practitioner's responsibility for the conclusion expressed is reduced because of the involvement of that expert.</p>
Modified Conclusions	Modified Conclusions	
<i>Misstatement of Subject Matter</i>	<i>Misstatement of Subject Matter</i>	

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.51 A practitioner who is engaged to perform a review engagement may become aware that the subject matter is misstated. If the misstatement is not corrected, the practitioner should consider whether qualification of the conclusion in the standard practitioner’s report is adequate to disclose the misstatement of the subject matter. (Ref: par. .A82)	R47. .51 A practitioner who is engaged to perform a <u>direct</u> review engagement may become aware that the subject matter is misstated. If the misstatement is not corrected, the practitioner should consider whether qualification of the conclusion in the standard practitioner’s report is adequate to disclose the misstatement of the subject matter. (Ref: par. .A82)	
.52 When the practitioner qualifies the conclusion, the practitioner should include a separate paragraph in the practitioner’s report that provides a description of the matter(s) giving rise to the qualification.	R48. .52 When the practitioner qualifies the conclusion, the practitioner should include a separate paragraph in the practitioner’s report that provides a description of the matter(s) giving rise to the qualification.	73(l)v When the practitioner expresses a modified conclusion, the report shall contain: a. A section that provides a description of the matter(s) giving rise to the modification; and
.53 The practitioner should express a qualified conclusion when the effects of a matter are material but not pervasive. A qualified conclusion is expressed as being “except for the effects” of the matter to which the qualification relates. When the effects of a matter are material and also pervasive, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. (Ref: par. .A83)	R49. .53 The practitioner should express a qualified conclusion when the effects of a matter are material but not pervasive. A qualified conclusion is expressed as being “except for the effects” of the matter to which the qualification relates. When the effects of a matter are material and also pervasive, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. (Ref: par. .A83)	78. The practitioner shall express a modified conclusion in the following circumstances: (b) When, in the practitioner's professional judgment, there is a significant deviation in the underlying subject matter. In such cases, the practitioner shall express a qualified conclusion or adverse conclusion. (a) When, in the practitioner's professional judgment, a scope limitation exists and the effect of the matter could be significant (see paragraph 70). In such cases, the practitioner shall express a qualified conclusion or a disclaimer of conclusion. (Ref: Para. A189) A186. The words “except for” are commonly used to indicate the matter(s) to which a qualification relates.

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		However, other wording may be used to clearly indicate those matte
.54 If the practitioner has concluded that the material misstatement results in a qualified conclusion, the practitioner should report directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.	.54 If the practitioner has concluded that the material misstatement results in a qualified conclusion, the practitioner should report directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.	
.55 If the practitioner believes that qualification of the conclusion in the standard practitioner's report is not adequate to indicate the misstatements in the subject matter, the practitioner should withdraw from the engagement.	R50. .55 If the practitioner believes that qualification of the conclusion in the standard practitioner's report is not adequate to indicate the misstatements in the subject matter, the practitioner should withdraw from the engagement.	
.56 The practitioner's conclusion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities.	R51. .56 The practitioner's conclusion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities.	72. The practitioner's conclusion shall be clearly separated from information or explanations that are not intended to affect the practitioner's conclusion, including any findings related to particular aspects of the engagements, recommendations or additional information included in the assurance report. The wording used shall make it clear that findings, recommendations or additional information is not intended to detract from the practitioner's conclusion. (Ref: Para. A158-A160)
.57 When the conclusion is qualified, reference to an external specialist is permitted when such reference is relevant to an understanding of the qualification to the practitioner's conclusion. The practitioner should indicate in the practitioner's report that such reference does not reduce the practitioner's responsibility for that conclusion.	R52. .57 When the conclusion is qualified, reference to an external specialist is permitted when such reference is relevant to an understanding of the qualification to the practitioner's conclusion. The practitioner should indicate in the practitioner's report that such reference does not reduce the practitioner's responsibility for that conclusion.	A183. In some cases, law or regulation may require a reference to the work of a practitioner's expert in the assurance report, for example, for the purposes of transparency in the public sector. It may also be appropriate in other circumstances, for example, to explain the nature of a modification of the practitioner's conclusion, or when the work of an expert is integral to findings included in a long form report.

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		<p>74. If the practitioner refers to the work of a practitioner's expert in the assurance report, the wording of that report shall not imply that the practitioner's responsibility for the conclusion expressed in that report is reduced because of the involvement of that expert. (Ref: Para. A183-A185)</p> <p>A184. Nonetheless, the practitioner has sole responsibility for the conclusion expressed, and that responsibility is not reduced by the practitioner's use of the work of a practitioner's expert. It is important, therefore, that if the assurance report refers to a practitioner's expert, that the wording of that report does not imply that the practitioner's responsibility for the conclusion expressed is reduced because of the involvement of that expert.</p>
<i>Scope Limitations</i>	<i>Scope Limitations</i>	
<p>.58 If the practitioner is unable to obtain sufficient appropriate review evidence, a scope limitation exists. When a scope limitation exists, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. (Ref: par. .A84-.A86)</p>	<p>R53. .58 If the practitioner is unable to obtain sufficient appropriate review evidence, a scope limitation exists. When a scope limitation exists, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. (Ref: par. .A84-.A86)</p>	<p>70. If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and the practitioner shall express a qualified conclusion, disclaim a conclusion, or withdraw from the engagement, where withdrawal is possible under applicable law or regulation, as appropriate. (Ref: Para. A155-A157)</p>
Responsible Party Refuses to Provide a Written Assertion	<p>Responsible Party Refuses to Provide a Written Assertion</p>	
<p>.59 If the engaging party is the responsible party and refuses to provide the practitioner with a written assertion as required by paragraph .11, the practitioner should withdraw from the engagement</p>	<p>.59 If the engaging party is the responsible party and refuses to provide the practitioner with a written assertion as required by paragraph .11, the practitioner should withdraw from the engagement when</p>	

Mapping of the Introductory and Requirement Paragraphs in AT-C Sections 105, *Concepts Common to All Attestation Engagements*; 205, *Examination Engagements*; and 210, *Review Engagements* to the Related Paragraphs in CSAE 3001, *Direct Engagements*
 ASB Meeting, October 17-20, 2016

AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
when withdrawal is possible under applicable law or regulation.	withdrawal is possible under applicable law or regulation.	
.60 When the engaging party is not the responsible party and the responsible party refuses to provide the practitioner with a written assertion, the practitioner may report on the subject matter but should disclose in the practitioner's report the responsible party's refusal to provide a written assertion and should restrict the use of the practitioner's report to the engaging party. (Ref: par. .A87-.A88)	.60 When the engaging party is not the responsible party and the responsible party refuses to provide the practitioner with a written assertion, the practitioner may report on the subject matter but should disclose in the practitioner's report the responsible party's refusal to provide a written assertion and should restrict the use of the practitioner's report to the engaging party. (Ref: par. .A87-.A88)	
Communication Responsibilities	Communication Responsibilities	Other Communication Responsibilities (Ref: Para. 81)
.61 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, as well as uncorrected misstatements. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. .A89)	R54. .61 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, as well as uncorrected misstatements. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. .A89)	A190. Matters that may be appropriate to communicate with the responsible party, the engaging party or others include fraud or suspected fraud.
Documentation	Documentation	Documentation
.62 The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. .A90-.A93) a. the nature, timing, and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory	R55. .62 The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. .A90-.A93) a. the nature, timing, and extent of the procedures performed to comply with relevant AT-C	82. The practitioner shall prepare on a timely basis engagement documentation that provides a record of the basis for the assurance report that is sufficient and appropriate to enable an experienced practitioner, having no previous connection with the engagement, to understand: (Ref: Para. A191-A195) (a) The nature, timing and extent of the procedures performed to comply with relevant CSAEs and applicable legal and regulatory requirements

AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>requirements, including</p> <ul style="list-style-type: none"> i. the identifying characteristics of the specific items or matters tested; ii. who performed the engagement work and the date such work was completed; iii. the discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place; iv. when the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations; the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, the matters in paragraph .38; iv. when the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .33, the oral responses from the responsible party to the practitioner’s inquiries regarding the matters in paragraph .33, in accordance with 	<p>sectionsthis section and applicable legal and regulatory requirements, including</p> <ul style="list-style-type: none"> i. the identifying characteristics of the specific items or matters tested; ii. who performed the engagement work and the date such work was completed; iii. the discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place; iv. when the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations; the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, the matters in paragraph .38; v. when the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .33, the oral responses from the responsible party to the practitioner’s inquiries regarding the matters in paragraph .33, in accordance with paragraph .34; and 	<p>(c) Significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p>

Mapping of the Introductory and Requirement Paragraphs in AT-C Sections 105, *Concepts Common to All Attestation Engagements*; 205, *Examination Engagements*; and 210, *Review Engagements* to the Related Paragraphs in CSAE 3001, *Direct Engagements*
 ASB Meeting, October 17-20, 2016

AT-C Section 210* <i>Review Engagements</i>	Proposed <i>Direct Review Engagements</i> Marked from AT-C section 210, <i>Review Engagements</i>	CSAE, 3001, <i>Direct Engagements</i>
<p>paragraph .34; and</p> <p>vi. who reviewed the engagement work performed and the date and extent of such review.</p> <p>b. the results of the procedures performed and the review evidence obtained.</p>	<p>vi. who reviewed the engagement work performed and the date and extent of such review.</p> <p>b. the results of the procedures performed and the <u>direct</u> review evidence obtained.</p>	<p>(b) The results of the procedures performed, and the evidence obtained; and</p>
<p>.63 If the practitioner identified information that is inconsistent with the practitioner's final conclusion regarding a significant finding or issue, the practitioner should document how the practitioner addressed the inconsistency.</p>	<p>R56. .63 If the practitioner identified information that is inconsistent with the practitioner's final conclusion regarding a significant finding or issue, the practitioner should document how the practitioner addressed the inconsistency.</p>	<p>83. If the practitioner identifies information that is inconsistent with the practitioner's final conclusion regarding a significant matter, the practitioner shall document how the practitioner addressed the inconsistency.</p>
<p>.64 If, in circumstances such as those described in paragraph .32, the practitioner performs new or additional procedures or draws new conclusions after the date of the practitioner's report, the practitioner should document</p> <p>a. the circumstances encountered;</p> <p>b. the new or additional procedures performed, evidence obtained, and conclusions reached and their effect on the report; and</p> <p>c. when and by whom the resulting changes to the documentation were made and reviewed.</p>	<p>R57. .64 If, in circumstances such as those described in paragraph .32, the practitioner performs new or additional procedures or draws new conclusions after the date of the practitioner's report, the practitioner should document</p> <p>a. the circumstances encountered;</p> <p>b. the new or additional procedures performed, evidence obtained, and conclusions reached and their effect on the report; and</p> <p>c. when and by whom the resulting changes to the documentation were made and reviewed.</p>	

Paragraphs Included in CSAE 3001 That Are Not Included in AT-C 105, *Concepts Common to All Attestation Engagements*; 205, *Examination Engagements*; and 210, *Review Engagements*

21. If an objective in this CSAE or a relevant subject-matter-specific CSAE cannot be achieved, the practitioner shall evaluate whether this requires the practitioner to modify the practitioner's conclusion or withdraw from the engagement (where withdrawal is possible under applicable law or regulation). Failure to achieve an objective in a relevant CSAE represents a significant matter requiring documentation in accordance with paragraph 82 of this CSAE.

25. If the engagement partner obtains information that would have caused the firm to decline the engagement had that information been available earlier, the engagement partner shall communicate that information promptly to the firm, so that the firm and the engagement partner can take the necessary action.

28. If the engaging party imposes a limitation on the scope of the practitioner's work in the terms of a proposed direct engagement such that the practitioner believes the limitation will result in the practitioner disclaiming a conclusion on the underlying subject matter, the practitioner shall not accept such an engagement as an assurance engagement, unless required by law or regulation to do so. (Ref: Para. A155(c))

34. In some cases, law or regulation of the relevant jurisdiction prescribe the layout or wording of the assurance report. In these circumstances, the practitioner shall evaluate:

- (a) Whether intended users might misunderstand the assurance conclusion; and
- (b) If so, whether additional explanation in the assurance report can mitigate possible misunderstanding.

If the practitioner concludes that additional explanation in the assurance report cannot mitigate possible misunderstanding, the practitioner shall not accept the engagement, unless required by law or regulation to do so. An engagement conducted in accordance with such law or regulation does not comply with CSAEs. Accordingly, the practitioner shall not include any reference within the assurance report to the engagement having been conducted in accordance with this CSAE or any other CSAE(s) (see also paragraph 75).

38. Throughout the engagement, the engagement partner shall remain alert, through observation and making inquiries as necessary, for evidence of non-compliance with relevant ethical requirements by members of the engagement team. If matters come to the engagement partner's attention through the firm's system of quality control or otherwise that indicate that members of the engagement team have not complied with relevant ethical requirements, the engagement partner, in consultation with others in the firm, shall determine the appropriate action.

39. The engagement partner shall consider the results of the firm's monitoring process as evidenced in the latest information circulated by the firm and, if applicable, other network firms and whether deficiencies noted in that information may affect the assurance engagement.
43. The practitioner shall apply assurance skills and techniques as part of an iterative, systematic engagement process.
45. The practitioner shall determine whether the criteria are suitable for the engagement circumstances, including that they exhibit the characteristics identified in paragraph 26(b)(ii). **(This is part of engagement acceptance and continuance.)**
47. If it is discovered after the engagement has been accepted that one or more of the applicable criteria are unsuitable, the practitioner shall, if practicable, revise the criteria and seek acknowledgement from the responsible party that the revision is appropriate. When such an acknowledgement cannot be obtained, the practitioner shall consider the effect, if any, on the practitioner's work and report.
48. If it is discovered after the engagement has been accepted that some or all of the underlying subject matter is not appropriate for an assurance engagement, the practitioner shall consider withdrawing from the engagement, if withdrawal is possible under applicable law or regulation. If the practitioner continues with the engagement, the practitioner shall express a qualified conclusion or disclaimer of conclusion, as appropriate in the circumstances. (Ref: Para. A89)
50. The practitioner shall make inquiries of the appropriate party(ies) regarding:
- (b) Whether the responsible party has an internal audit function and, if so, make further inquiries to obtain an understanding of the activities and main findings of the internal audit function with respect to the underlying subject matter; and
 - (c) Whether the responsible party has used any experts in dealing with the underlying subject matter. (Ref: Para. A101)
56. The practitioner shall consider whether individual deviations identified during the engagement (other than those that are clearly trivial) have characteristics, for example a root cause or a problematic pattern, that indicate the aggregate effect of individual deviations is likely to be significant. (Ref: Para. A119)
76. The practitioner shall express an unmodified conclusion when the practitioner concludes:
- (a) In the case of a reasonable assurance engagement, that the underlying subject matter complies, in all significant respects, with the applicable criteria; or
 - (b) In the case of a limited assurance engagement, that, based on the procedures performed and evidence obtained, no matter(s) has come to the attention of the practitioner that causes the practitioner to believe that the underlying subject matter does not conform, in all significant respects, with the applicable criteria.

77. If the practitioner considers it necessary to communicate a matter other than those specifically related to the underlying subject matter that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the assurance report, and this is not prohibited by law or regulation, the practitioner shall do so in a paragraph in the assurance report, with an appropriate heading, that clearly indicates the practitioner's conclusion is not modified in respect of the matter.

81. The practitioner shall consider whether, pursuant to the terms of the engagement and other engagement circumstances, any matter has come to the attention of the practitioner that is to be communicated with the responsible party, the engaging party, those charged with governance or others. (Ref: Para. A190)