



## Agenda Item 4F

### Mapping of Introductory and Requirement Paragraphs in CSAE 3001, *Direct Engagements*, to Related Paragraphs in Proposed AT-C Section 105, *Concepts Common to All Attestation Engagements*, and AT-C Section 501, *Non-Assertion Based Examination and Review Attestation Engagements*

Introductory and Requirement Paragraphs in CSAE 3001	Related Paragraph in Proposed AT-C Sections 105 and 501
<p><b>Introduction</b></p> <p>1. 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><b>Introduction</b></p>
<p>2. CSAE 3000 <sup>ii</sup>1 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, <sup>iii</sup>2 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><b>105.01</b> 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, review, agreed-upon procedures, or selected 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>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</p>	<p><b>105.02B.</b> Non-assertion based attestation engagements (occasionally referred to as direct engagements) have many features in common with assertion-based engagements covered in</p>

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<p>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> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>	<p>AT-C sections 205, 210, and 215. Fundamental concepts related to matters such as level of assurance, risk, and materiality are the same. However, non-assertion based engagements have one feature that is clearly distinct from an assertion-based engagement and that is the party responsible for the subject matter being reported on does not make an assertion regarding whether the subject matter is in accordance with (or based on) the criteria.</p>
<p>4. This CSAE contains requirements and application and other explanatory material specific to reasonable and limited assurance direct engagements.</p>	<p><b>1.</b> This AT-C section contains performance and reporting requirements and application guidance for non-assertion based examination attestation engagements and non-assertion based review attestation engagements (non-assertion based examination and review engagements). The requirements and guidance in this section supplement the requirements and guidance in AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>.</p>
<p>5. This CSAE is premised on the basis that:</p>	

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<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>(b) The practitioner who is performing the engagement is a member of a firm that is subject to CSQC 1, <sup>iv</sup>3 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)</p>	<p><b>105.05</b> The "Compliance With Standards Rule" (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>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 this CSAE includes requirements that reflect the premise in the preceding paragraph.</p>	
<p><b>Scope</b> 7. This CSAE covers direct engagements. Where a subject-matter-specific CSAE is relevant to the subject matter of a particular direct engagement, that CSAE applies in addition to this CSAE. (Ref: Para. A22-A23)</p>	<p><b>Scope</b> <b>105.12</b> When performing an attestation engagement that requires an assertion, the practitioner should comply with</p> <ul style="list-style-type: none"> <li>• this section;</li> <li>• sections 205, 210, or 215, as applicable; and</li> </ul>

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	<ul style="list-style-type: none"> <li>• 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.</li> </ul> <p><b>105.12A</b> When performing an attestation engagement that does not require an assertion, the practitioner should comply with this section and sections 501 or 601, as applicable.</p>
<p>8. Not all engagements performed by practitioners are assurance engagements. Other frequently performed engagements that are not assurance engagements, as defined by paragraph 14(a) (and therefore are not covered by the CSAEs) include:</p> <ul style="list-style-type: none"> <li>(a) Engagements covered by standards dealing with related services engagements, such as agreed-upon procedure and compilation engagements;</li> <li>(b) The preparation of tax returns where no assurance conclusion is expressed; and</li> <li>(c) Consulting (or advisory) engagements, such as management and tax consulting. (Ref: Para. A1)</li> </ul>	<p><b>105.03</b> 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)</p> <ul style="list-style-type: none"> <li>a. Statements on Auditing Standards,</li> <li>b. Statements on Standards for Accounting and Review Services, or</li> <li>c. Statements on Standards for Tax Services</li> </ul>
<p>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.</p> <p>.</p>	<p><b>105.4.</b> 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.</p> <p>.</p>
<p>10. The following engagements, which may be consistent with the description in paragraph 14(a), are not considered assurance engagements in terms of the CSAEs:</p> <ul style="list-style-type: none"> <li>(a) Engagements to testify in legal proceedings regarding accounting, auditing, taxation or other matters; and</li> </ul>	<p><b>105.A2</b> The attestation standards do not apply to litigation services that involve pending or potential legal or regulatory proceedings before a trier of fact when the practitioner has not been engaged to issue, and does not issue, a practitioner's examination, review, agreed-upon procedures, or selected procedures report on subject</p>

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<p>(b) Engagements that include professional opinions, views or wording from which a user may derive some assurance, if all of the following apply:</p> <ul style="list-style-type: none"> <li>(i) Those opinions, views or wording are merely incidental to the overall engagement;</li> <li>(ii) Any written report issued is expressly restricted for use by only the intended users specified in the report;</li> <li>(iii) Under a written understanding with the specified intended users, the engagement is not intended to be an assurance engagement; and</li> <li>(iv) The engagement is not represented as an assurance engagement in the professional accountant's report</li> </ul>	<p>matter or an assertion that is the responsibility of another party and any of the following circumstances exist:</p> <ul style="list-style-type: none"> <li>a. The service comprises being an expert witness.</li> <li>b. The service comprises being a trier of fact or acting on behalf of one.</li> <li>c. The practitioner's work under the rules of the proceedings is subject to detailed analysis and challenge by each party to the dispute.</li> <li>d. The practitioner is engaged by an attorney to do work that will be protected by the attorney's work product or attorney-client privilege, and such work is not intended to be used for other purposes.</li> </ul>
<p><b>Effective Date</b> 11, This CSAE is effective for direct engagements where the assurance report is dated on or after June 30, 2017.</p>	<p><b>Effective Date</b> <b>105.08</b> This section is effective for practitioner's reports dated on or after Month, DD,YYYY.</p>
<p><b>Objectives</b> 12. In conducting a direct engagement, the objectives of the practitioner are:</p> <ul style="list-style-type: none"> <li>(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;</li> <li>(b) To express a conclusion regarding the outcome of the measurement or evaluation of the underlying subject matter</li> </ul>	<p><b>Objectives</b> <b>6.</b> In conducting a non-assertion based examination or review engagement, the objectives of the practitioner are to:</p> <ul style="list-style-type: none"> <li>(a) obtain reasonable assurance (in an examination engagement) or limited assurance (in a review engagement) about whether the subject matter in in accordance with (or based on) the criteria, in all material respects;</li> <li>(b) express an opinion (in an examination engagement) or a conclusion (in a review engagement) regarding the outcome</li> </ul>

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<p>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>of the measurement or evaluation of the subject matter in a written report that conveys either a reasonable assurance opinion (in an examination report) or a limited assurance conclusion (in a review report) and describes the basis for the conclusion; and</p> <p>(c) communicate further as required by this section and any other relevant AT-C sections.</p>
<p>13. In all cases when reasonable assurance or limited assurance, as appropriate, cannot be obtained and a qualified conclusion in the practitioner's assurance report is insufficient in the circumstances for purposes of reporting to the intended users, this CSAE requires that the practitioner disclaim a conclusion or withdraw (or resign) from the engagement, where withdrawal is possible under applicable law or regulation.</p>	<p>7. In all cases when reasonable assurance or limited assurance, as applicable, cannot be obtained and a qualified opinion or conclusion in the practitioner's report is insufficient in the circumstances for purposes of reporting to the intended users, this section requires that the practitioner disclaim an opinion or withdraw ) from the engagement, when withdrawal is possible under applicable law or regulation.</p>
<p><b>Definitions</b> 14. For purposes of this CSAE and other CSAEs, unless indicated to the contrary, the following terms have the meanings attributed below. (Ref: Para. A28)</p>	<p><b>Definitions</b> <b>105.10.</b> For purposes of the attestation standards, the following terms have the meanings attributed as follows. )</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 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. Reasonable assurance engagement – An assurance engagement</p>	<p>Attestation engagement – An examination, review, agreed-upon procedures, or selected 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 four types of attestation engagements:</p> <p>(i) Either a reasonable assurance engagement or a limited assurance engagement:</p> <p>a. Examination engagement – An attestation engagement in</p>

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.

- 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 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)

which the practitioner obtains reasonable assurance by obtaining sufficient, appropriate evidence about the measurement or evaluation of the 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).

- 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 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>(ii) Either an attestation engagement or a direct engagement: (Ref: Para. A10, Appendix 2)</p> <p>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)</p> <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>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>Assurance skills and techniques – Those planning, evidence gathering, evidence evaluation, communication and reporting skills and techniques demonstrated by an assurance practitioner that are distinct from expertise in the underlying subject matter of any particular assurance engagement or its measurement or evaluation. (Ref: Para. A11)</p>	

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<p>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.</p>	<p>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</i>, <i>exception</i>, or <i>instance of noncompliance</i>.</p>
<p>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>Engaging party – The party(ies) that engages the practitioner to perform the assurance engagement. (Ref: Para. A18)</p>	<p>Engaging party – The party(ies) that engages the practitioner to perform the attestation engagement. (Ref: par. A17)</p>
<p>Historical financial information – Information expressed in financial terms in relation to a particular entity, derived primarily from that entity's accounting system, about economic events occurring in past time periods or about economic conditions or circumstances at points in time in the past.</p>	
<p>Intended users – The individual(s) or organization(s), or group(s) thereof that the practitioner expects will use the assurance report. In some cases, there may be intended users other than those to whom the assurance report is addressed. (Ref: Para. A19-A20, A37)</p>	
<p>Misstatement of fact (with respect to other information) – Other information that is unrelated to matters appearing in the underlying subject matter or the assurance report that is incorrectly stated or presented. A significant misstatement of fact may undermine the credibility of the document containing the underlying subject matter.</p>	
<p>Other information – Information (other than the underlying subject matter and the assurance report thereon) which is included, either by law, regulation or custom, in a document containing the underlying subject matter and the assurance report thereon.</p>	

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Risk of significant deviation – The risk that the underlying subject matter contains a significant deviation prior to the engagement. (Ref: Para. A90-A98)	Risk of material deviation – The risk that the subject matter contains a material deviation.
15. For the purposes of this CSAE and other CSAEs, references to "appropriate party(ies)" should be read hereafter as "the responsible party, or the engaging party, as appropriate." (Ref: Para. A21, A37)	105.11. 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)
<b>Requirements</b>	<b>Requirements</b>
<b>Conduct of a Direct Engagement in Accordance with CSAEs</b>	<b>Conduct of an Attest Engagement in Accordance with the Attestation Standards</b>
<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. .	<i>Complying with AT-C Sections That Are Relevant to the Engagement</i> <b>105.16.</b> 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 sections, unless, in the circumstances of the engagement  <i>a.</i> the entire AT-C section is not relevant, or  <i>b.</i> the requirement is not relevant because it is conditional and the condition does not exist.
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)	<b>105.13.</b> The practitioner should not represent compliance with this or any other AT-C section unless the practitioner has complied with the requirements of this section and all other AT-C sections relevant to the engagement.
<i>Text of a CSAE</i> 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)	<i>Text of an AT-C Section</i> <b>105.15.</b> The practitioner should have an understanding of the entire text of each AT-C section, including its application and other explanatory material, to understand its objectives and to apply its requirements properly. (Ref: par. .A21–.A26)

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<p><i>Complying with Relevant Requirements</i></p> <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 assurance) after the paragraph number. (Ref: Para. A30)</p>	<p><i>Complying with Relevant Requirements</i></p> <p><b>105.16.</b> 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 sections, unless, in the circumstances of the engagement</p> <ul style="list-style-type: none"> <li>a. the entire AT-C section is not relevant, or</li> <li>b. the requirement is not relevant because it is conditional and the condition does not exist.</li> </ul>
<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><b>105.20.</b> In rare circumstances, the practitioner may judge it necessary to depart from a relevant presumptively mandatory requirement. In such circumstances, the practitioner shall should perform alternative procedures to achieve the intent of that requirement. The need for the practitioner to depart from a 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><i>Failure to Achieve an Objective</i></p> <p>21. If an objective in this CSAE or a relevant subject-matter-specific CSAE cannot be achieved, the practitioner shall evaluate whether this</p>	<p><i>Failure to Achieve an Objective</i></p>

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<p>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.</p>	
<p><b>Ethical Requirements</b> 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 imposed by law or regulation, that are at least as demanding. (Ref: Para. A31-A34, A59)</p>	<p><b>Ethical Requirements</b> <b>105.05</b> The "Compliance With Standards Rule" (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><b>Acceptance and Continuance</b> 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><b>Acceptance and Continuance</b> <b>105.23.</b> 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>24. The practitioner shall accept or continue a direct engagement only when: (Ref: Para. A31-A34)</p> <ul style="list-style-type: none"> <li>(a) The practitioner has no reason to believe that relevant ethical requirements, including independence, will not be satisfied;</li> <li>(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</li> </ul>	<p><b>105.27.</b> The practitioner should accept an attestation engagement only when the practitioner</p> <ul style="list-style-type: none"> <li>(a) has no reason to believe that relevant ethical requirements, including independence, will not be satisfied;</li> <li>(b) is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph 32);</li> </ul>

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<p>(c) The basis upon which the engagement is to be performed has been agreed, through:</p> <ul style="list-style-type: none"> <li>(i) Establishing that the preconditions for a direct engagement are present (see also paragraphs 26-27); and</li> <li>(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.</li> </ul>	<p>(c) has determined that the engagement to be performed meets all the preconditions for an attestation engagement (see also paragraphs .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>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.</p>	<p><b>105.28.</b> 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> <ul style="list-style-type: none"> <li>a. whether the matter can be resolved;</li> <li>b. whether it is appropriate to continue with the engagement; and</li> <li>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.</li> </ul>
<p><i>Preconditions for the Direct Engagement</i></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> <ul style="list-style-type: none"> <li>(a) The roles and responsibilities of the appropriate parties are suitable in the circumstances; and (Ref: Para. A37)</li> </ul>	<p><i>Preconditions for the Direct Engagement</i></p> <p><b>105.25.</b> In order to establish that the preconditions for an attestation engagement are present, the practitioner should determine both of the following:</p> <ul style="list-style-type: none"> <li>(a) The responsible party is a party other than the practitioner and takes responsibility for the subject matter. (Ref: par. .A35) (Ref: par. A35)</li> </ul>

(b) The engagement exhibits all of the following characteristics:

- (i) The underlying subject matter is appropriate; (Ref: Para. A38-A42)
- (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)
  - a. Relevance.
  - b. Completeness.
  - c. Reliability.
  - d. Neutrality.
  - e. Understandability.
- (iii) The criteria that the practitioner expects to be applied will be available to the intended users; (Ref: Para. A49-A50)
- (iv) The practitioner expects to be able to obtain the evidence needed to support the practitioner's conclusion; (Ref: Para. A51-A53)

(b) The engagement exhibits all of the following characteristics:

- (i) The subject matter is appropriate; (Ref: par. A36–A41)
- (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.. A42–A52A)
- (iii) The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner's, opinion, conclusion, or finding, including; (Ref: par. A53–A54)
  - (1) access to all information of which the responsible party is aware that is relevant to the measurement, evaluation, or disclosure of the subject matter;
  - (2) access to additional information that the practitioner may request from the responsible party for the purpose of the engagement; and

<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> <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>(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><b><i>Suitable and Available Criteria (Ref: par. .25b[ii])</i></b>  <b>105.A42</b> Suitable criteria exhibit all of the following characteristics:</p> <ul style="list-style-type: none"> <li>• <i>Relevance.</i> Criteria are relevant to the subject matter.</li> <li>• <i>Objectivity.</i> Criteria are free from bias.</li> <li>• <i>Measurability.</i> Criteria permit reasonably consistent measurements, qualitative or quantitative, of subject matter.</li> <li>• <i>Completeness.</i> Criteria are complete when subject matter prepared in accordance with them does not omit relevant factors that could reasonably be expected to affect decisions of the intended users made on the basis of that subject matter.</li> </ul> <p>The relative importance of each characteristic to a particular engagement is a matter of professional judgment.</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</p>	<p><b>105.26.</b> If the preconditions in paragraph .24–.25 are not present, , the practitioner should discuss the matter with the engaging party to attempt to resolve the issue.</p>

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<p>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><i>Limitation on Scope Prior to Acceptance of the Engagement</i></p> <p>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))</p>	<p><i>Limitation on Scope Prior to Acceptance of the Engagement</i></p> <p><b>11.</b> If the engaging party or, if different, the responsible party imposes a limitation on the scope of the practitioner's work in the terms of a proposed non-assertion based examination or review engagement such that the practitioner believes the limitation will result in the practitioner disclaiming an opinion on the subject matter in the practitioner's examination report or withdrawing from the non-assertion based review engagement, the practitioner should not accept such an engagement as an a non-assertion based examination or review engagement, unless required by law or regulation to do so. (Ref: par. A62C)</p>
<p><i>Agreeing on the Terms of the Engagement</i></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><i>Agreeing on the Terms of the Non-Assertion Based Examination or Review Engagement</i></p> <p>12. 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-A5 )</p>
<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> <p>(a) obtain other evidence that the responsible party is responsible for the underlying subject matter, such as a reference to legislation or</p>	<p><b>13.</b> The practitioner should request from the responsible party written acknowledgement of responsibility for the subject matter. If the responsible party refuses to provide such acknowledgement, the, the practitioner should</p> <p>(a) obtain other evidence that the responsible party is responsible for the subject matter, such as a reference to legislation or a regulation; and</p>

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<p>a regulation; and</p> <p>(b) consider how the lack of the responsible party's written acknowledgement might affect the practitioner's work and conclusion.</p>	<p>(b) consider how the lack of the responsible party's written acknowledgement might affect the practitioner's work and opinion (conclusion).</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><b>14.</b> The practitioner should request from the responsible party written acknowledgement that the criteria are suitable for the engagement. When the responsible party or, if different, the engaging party refuses to provide such acknowledgement, the practitioner should consider the effect, if any, on the practitioner's work and report.</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><b>14.</b> Although an engagement may recur, each engagement is considered a separate 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><i>Acceptance of a Change in the Terms of the Engagement</i></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><i>Acceptance of a Change in the Terms of the Engagement</i></p> <p><b>105.29.</b> 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><i>Assurance Report Prescribed by Law or Regulation</i></p> <p>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:</p>	<p><i>Assurance Report Prescribed by Law or Regulation</i></p> <p><b>105.18</b> 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</p>

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<p>(a) Whether intended users might misunderstand the assurance conclusion; and (b) If so, whether additional explanation in the assurance report can mitigate possible misunderstanding.</p> <p>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).</p>	<p>or attach an appropriately worded separate practitioner's report. (Ref: par. .A28).</p>
<p><b>Quality Control</b> <i>Characteristics of the Engagement Partner</i> 35. The engagement partner shall:</p> <ul style="list-style-type: none"> <li>(a) Be a member of a firm that applies CSQC 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as CSQC 1; (Ref: Para. A59-A65)</li> <li>(b) Have competence in assurance skills and techniques developed through extensive training and practical application; and (Ref: Para. A59)</li> <li>(c) Have sufficient competence in the underlying subject matter and its measurement or evaluation to accept responsibility for the assurance conclusion. (Ref: Para. A66-A67)</li> </ul>	
<p><i>Assignment of the Team</i> 36. The engagement partner shall: (Ref: Para. A68)</p> <ul style="list-style-type: none"> <li>(a) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities to:</li> </ul>	<p><i>Assignment of the Engagement Team and the Practitioner's Specialists</i> 105.32. The engagement partner should be satisfied that</p>

<p>(i) Perform the engagement in accordance with relevant standards and applicable legal and regulatory requirements; and</p> <p>(ii) Enable an assurance report that is 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 style="padding-left: 20px;">(i) A practitioner's expert where the work of that expert is to be used; and (Ref: Para. A69-A70)</p> <p style="padding-left: 20px;">(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>(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="padding-left: 20px;">(i) perform the engagement in accordance with relevant standards and applicable legal and regulatory requirements; and</p> <p style="padding-left: 20px;">(ii) enable the issuance of a practitioner's report that is appropriate in the circumstances.</p> <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 style="padding-left: 40px;">(i) a practitioner's external specialist when the work of the specialist is to be used; and (Ref: par. A61)</p> <p style="padding-left: 40px;">(ii) an other practitioner, when the work of that practitioner is to be used, and (Ref: par. A61)</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>
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<p><i>Responsibilities of the Engagement Partner</i></p> <p>37. The engagement partner shall take responsibility for the overall quality on the engagement. This includes responsibility for:</p> <ul style="list-style-type: none"> <li>(a) Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements;</li> <li>(b) The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements;</li> <li>(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)</li> <li>(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</li> <li>(e) Appropriate consultation being undertaken by the engagement team on difficult or contentious matters.</li> </ul>	<p><i>Leadership Responsibilities for Quality in Attestation Engagements</i></p> <p><b>105.33.</b> The engagement partner should shall take responsibility for the overall quality on each attestation engagement. This includes responsibility for the following:</p> <ul style="list-style-type: none"> <li>(a) Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements;</li> <li>(b) The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements;</li> <li>(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 ; (Ref: Para. A62)</li> <li>(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 attestation standards and relevant legal and regulatory requirements;</li> <li>(e) Appropriate consultation being undertaken by the engagement team on difficult or contentious matters.</li> </ul>
<p>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</p>	

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action.	
<p>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.</p>	
<p><i>Engagement Quality Control Review</i> 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> <p>(iii) Review of selected engagement documentation relating to the significant judgments the engagement team made and the conclusions it reached; and</p>	<p><i>Engagement Quality Control Review</i> <b>105.42.</b> 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 significant matters arising during the engagement 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 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>

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<p>(iv) Evaluation of the conclusions reached in formulating the assurance report and consideration of whether the proposed assurance report is appropriate.</p>	
<p><b>Professional Skepticism, Professional Judgment, and Assurance Skills and Techniques</b> 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><b>Professional Skepticism, Professional Judgment, and Assurance Skills and Techniques</b> <b>105.43.</b> The practitioner should plan and perform an attestation engagement with professional skepticism. (Ref: par. .A66–.A68)</p>
<p>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)</p>	<p><b>105.45.</b> The practitioner should exercise professional judgment in planning and performing an attestation engagement. (Ref: <a href="#">par. .A69–.A74</a>)</p>
<p>43. The practitioner shall apply assurance skills and techniques as part of an iterative, systematic engagement process.</p>	
<p><b>Conduct of a Direct Engagement in Accordance with CSAEs</b></p>	<p><b>Conduct of a Direct Engagement in Accordance with CSAEs</b></p>
<p><b>Planning and Performing the Engagement</b></p>	<p><b>Planning and Performing the Engagement</b></p>
<p><i>Planning</i>  <b>44</b> 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><i>Planning</i>  <b>16</b> The practitioner should 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. par. A6-A9 )</p>
<p>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).</p>	
<p>46 If it is discovered after the engagement has been accepted that one or</p>	<p><b>105.28</b> If it is discovered after the engagement has been accepted</p>

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<p>more preconditions for a direct engagement is not present, the practitioner shall discuss the matter with the appropriate party(ies), and shall determine:</p> <ul style="list-style-type: none"> <li>(a) Whether the matter can be resolved to the practitioner's satisfaction;</li> <li>(b) Whether it is appropriate to continue with the engagement; and</li> <li>(c) Whether and, if so, how to communicate the matter in the assurance report.</li> </ul>	<p>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> <ul style="list-style-type: none"> <li>(a) whether the matter can be resolved;</li> <li>(b) whether it is appropriate to continue with the engagement; and</li> <li>(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.</li> </ul>
<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>	<p>.</p>
<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>.</p>
<p><i>Significance</i></p> <p><b>49</b> The practitioner shall consider significance when: (Ref: Para. A90-A98)</p> <ul style="list-style-type: none"> <li>(a) Planning and performing the assurance engagement, including when determining the nature, timing and extent of procedures; and</li> </ul>	<p><i>Materiality</i></p> <p><b>17.</b> The practitioner should consider materiality when (Ref. par. A10-A16)</p> <ul style="list-style-type: none"> <li>(a) planning and performing the non-assertion based examination or review engagement, including when determining the nature, timing and extent of procedures; and</li> </ul>

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<p>(b) Evaluating whether the underlying subject matter is free from significant deviation.</p>	<p>(b) evaluating whether the subject matter is free from material deviation.</p>
<p><i>Understanding the Underlying Subject Matter and Other Engagement Circumstances</i></p> <p><b>50</b> 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>(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</p> <p>(c) Whether the responsible party has used any experts in dealing with the underlying subject matter. (Ref: Para. A101)</p>	<p><i>Understanding the Subject Matter and Other Engagement Circumstances</i></p> <p><b>18.</b> The practitioner should make inquiries of the appropriate parties) regarding</p> <p>(a) whether they have knowledge of any actual, suspected or alleged fraud, including non-compliance with laws and regulations affecting the subject matter; (Ref. par. A17)</p> <p>(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 subject matter; and</p> <p>(c) whether the responsible party has used any specialists in dealing with the subject matter. (Ref par. A15)</p>
<p><b>51L.</b> 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 areas where a significant deviation is likely to arise; and</p> <p>(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:</p>	<p><b>19R.</b> The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to</p> <p>(a) enable the practitioner to identify areas where a significant deviation is likely to arise; and</p> <p>(b) thereby, provide a basis for designing and performing procedures to address the areas identified in paragraph</p>

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Para. A99-A103, A108)	19R(a) and to obtain limited assurance to support the practitioner's conclusion. (Ref. par. A17-A21, A26)
<p><b>51R</b> 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> <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><b>19E</b> The practitioner should obtain an understanding of the 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> <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 opinion. (Ref: par. A17-A20, A22-A26)</p>
<b>52L</b> (Not applicable)	<b>20R.</b> (Not applicable)
<p><b>52R</b> 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><b>20E</b> In obtaining an understanding of the subject matter and other engagement circumstances under paragraph 17E, the practitioner should 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 subject matter. (Ref: par. A22–A26)</p>
<p><b>Obtaining Evidence</b> <i>Risk Consideration and Responses to Risks</i></p>	<p><b>Obtaining Evidence</b> <i>Risk Consideration and Responses to Risks</i></p>
<p><b>53L.</b> 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>21R.</b> Based on the practitioner's understanding (see paragraph 19R), the practitioner should (Ref: par. A27–A29)</p> <p>(a) identify areas where a significant deviation is likely to arise; and</p>

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<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>(b) design and perform procedures to address the areas identified in paragraph 21R(a) and to obtain limited assurance to support the practitioner's conclusion</p>
<p><b>53R</b> Based on the practitioner's understanding (see paragraph 51R) the practitioner shall: (Ref: Para. A109-A113)</p> <p>(a) Identify and assess the risks of significant deviation; and</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 style="padding-left: 40px;">(i) The practitioner intends to rely on the operating effectiveness of those controls in determining the nature, timing and extent of other procedures, or</p> <p style="padding-left: 40px;">(ii) Procedures other than testing of controls cannot alone provide sufficient appropriate evidence.</p>	<p><b>21E</b> Based on the practitioner's understanding (see paragraph 19E) the practitioner should (Ref: par. A27–A29)</p> <p>(a) identify and assess the risks of significant deviation; and</p> <p>(b) design and perform procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner's opinion. In addition to any other procedures on the subject matter that are appropriate in the engagement circumstances, the practitioner's procedures should include obtaining sufficient appropriate evidence as to the operating effectiveness of relevant controls over the subject matter when</p> <p style="padding-left: 40px;">(i) the practitioner intends to rely on the operating effectiveness of those controls in determining the nature, timing and extent of other procedures, or</p> <p style="padding-left: 40px;">(ii) procedures other than testing of controls cannot alone provide sufficient appropriate evidence.</p>
<p>Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement</p> <p><b>54L</b> 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)</p>	<p>Determining Whether Additional Procedures Are Necessary in a Non-Assertion Based Review Engagement</p> <p><b>22R</b> If the practitioner becomes aware of a matter(s) that causes the practitioner to believe that a material deviation may exist, the practitioner should design and perform additional procedures to obtain further evidence until the practitioner is able to (Ref: par.</p>

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<p>(a) Conclude that the matter is not likely to cause a significant deviation; or</p> <p>(b) Determine that the matter(s) causes a significant deviation</p>	<p>A30–A34)</p> <p>(a) conclude that the matter is not likely to cause a significant deviation; or</p> <p>(b) determine that the matter(s) causes a significant deviation.</p>
<p>Revision of Risk Assessment in a Reasonable Assurance Engagement</p> <p><b>54R</b> 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 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)</p>	<p>Revision of Risk Assessment in a Non-Assertion Based Examination Engagement</p> <p><b>22E</b> The practitioner's assessment of the risks of material deviation 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 new information is obtained, either of which is inconsistent with the evidence on which the practitioner originally based the assessment of the risks of material deviation, the practitioner should revise the assessment and modify the planned procedures accordingly. (Ref: par. A29)</p>
<p><b>55.</b> When designing and performing procedures, the practitioner shall consider the relevance and reliability of the information to be used as evidence. If</p> <p>(a) Evidence obtained from one source is inconsistent with that obtained from another; or</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>	<p><b>23.</b> When designing and performing procedures, the practitioner should consider the relevance and reliability of the information to be used as evidence if</p> <p>(a) evidence obtained from one source is inconsistent with that obtained from another; or</p> <p>(b) the practitioner has doubts about the reliability of information to be used as evidence,</p> <p>the practitioner should determine what modifications or additions to the procedures are necessary to resolve the matter, and should consider the effect of the matter, if any, on other aspects of the engagement.</p>

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<p><b>56.</b> 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)</p>	<p><b>24.</b> The practitioner should 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 material. (Ref: par. A35 )</p>
<p><i>Work Performed by a Practitioner's Expert</i></p> <p><b>57</b> When the work of a practitioner's expert is to be used, the practitioner shall also: (Ref: Para. A120-A124)</p> <ul style="list-style-type: none"> <li>(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)</li> <li>(b) Obtain a sufficient understanding of the field of expertise of the practitioner's expert; (Ref: Para. A129-A130)</li> <li>(c) Agree with the practitioner's expert on the nature, scope and objectives of that expert's work; and (Ref: Para. A131-A132)</li> <li>(d) Evaluate the adequacy of the practitioner's expert's work for the practitioner's purposes. (Ref: Para. A133-A134)</li> </ul>	<p><i>Work Performed by a Practitioner's Specialist</i></p> <p><b>24</b> When the work of a practitioner's specialist is to be used, the practitioner should also (Ref: par. A36–A50)</p> <ul style="list-style-type: none"> <li>(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 specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to that specialist's objectivity; (Ref: par. A41–A44)</li> <li>(b) obtain a sufficient understanding of the field of expertise of the practitioner's specialist; (Ref: par. A45–A46)</li> <li>(c) agree with the practitioner's specialist on the nature, scope and objectives of that specialist's work; and (Ref: par. A47)</li> <li>(d) evaluate the adequacy of the practitioner's specialist's work for the practitioner's purposes. (Ref: par. A49–A50)</li> </ul>
<p><i>Work Performed by Another Practitioner, a Responsible Party's Expert, or an Internal Auditor</i> (Ref: Para. A136)</p> <p><b>58</b> When the work of another practitioner is to be used, the practitioner shall evaluate whether that work is adequate for the practitioner's</p>	<p><i>Work Performed by a Responsible Party's Specialist or an Internal Auditor</i></p> <p><b>105.31</b> When the practitioner expects use the work of an other practitioner, the practitioner should (Ref: par. .A59–.A60)</p>

<p>purposes.</p>	<ul style="list-style-type: none"> <li><i>a.</i> 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.</li> <li><i>b.</i> obtain an understanding of the other practitioner's professional competence.</li> <li><i>c.</i> communicate clearly with the other practitioner about the scope and timing of the other practitioner's work and findings.</li> <li><i>d.</i> if assuming responsibility for the work of the other practitioner, be involved in the work of the other practitioner.</li> <li><i>e.</i> evaluate whether the other practitioner's work is adequate for the practitioner's purposes.</li> <li><i>f.</i> determine whether to make reference to the other practitioner in the practitioner's report.</li> </ul>
<p><b>59</b> 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> <ul style="list-style-type: none"> <li>(a) Evaluate the competence, capabilities and objectivity of that expert;</li> <li>(b) Obtain an understanding of the work of that expert; and</li> </ul>	<p><b>26</b> If information to be used as evidence has been prepared using the work of a responsible party's specialist, the practitioner should, to the extent necessary having regard for the importance of that specialist's work for the practitioner's purposes</p> <ul style="list-style-type: none"> <li>(a) evaluate the competence, capabilities and objectivity of that specialist;</li> <li>(b) obtain an understanding of the work of that specialist; and</li> </ul>

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<p>(c) Evaluate the appropriateness of that expert's work as evidence.</p>	<p>(c) evaluate the appropriateness of that specialist work as evidence.</p>
<p><b>60</b> If the practitioner plans to use the work of the internal audit function, the practitioner shall evaluate the following:</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> <p>(b) The level of competence of the internal audit function;</p> <p>(c) Whether the internal audit function applies a systematic and disciplined approach, including quality control; and</p> <p>(d) Whether the work of the internal audit function is adequate for the purposes of the engagement.</p>	<p><b>27</b> If the practitioner plans to use the work of the internal audit function in obtaining evidence or to use internal auditors to provide direct assistance, the practitioner should evaluate the following:</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 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;</p> <p>(b) The level of competence of the internal audit function or the individual internal auditors providing direct assistance;</p> <p>(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; and</p> <p>(d) Whether the work of the internal audit function is adequate for the purposes of the engagement.</p>
<p><i>Written Representations</i></p> <p><b>61</b> 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</p>	<p><i>Written Representations</i></p> <p><b>28</b> The practitioner should 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,</p>

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report. (Ref: Para. A52-A53, A136-A138)	opinion, or conclusion of the practitioner's report. (Ref: par. A52-A54)
<b>62</b> 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.	<b>29</b> 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 should request such other written representations.
<b>63</b> When written representations relate to matters that are significant to the underlying subject matter, the practitioner shall:  (a) Evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and  (b) Consider whether those making the representations can be expected to be well-informed on the particular matters.	<b>30</b> When written representations relate to matters that are material to the subject matter, the practitioner should  (a) evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and  (b) consider whether those making the representations can be expected to be well-informed on the particular matters.
<b>64</b> The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.	<b>31</b> The date of the written representations should be as of the date of the practitioner's report.
Requested Written Representations Not Provided or Not Reliable  <b>65</b> 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	Requested Written Representations Not Provided or Not Reliable  <b>32.</b> 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 should (Ref: par. A55)  (a) discuss the matter with the appropriate party(ies);  (b) reevaluate the integrity of those from whom the

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<p>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</p> <p>(c) Take appropriate actions, including determining the possible effect on the conclusion in the assurance report.</p>	<p>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</p> <p>(c) take appropriate actions, including determining the possible effect on the opinion or conclusion in the practitioner's report.</p>
<p><b>Subsequent Events</b></p> <p><b>66</b> 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 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><b>Subsequent Events</b></p> <p><b>33.</b> When relevant to the engagement, the practitioner should consider the effect on the subject matter and on the practitioner's report of events up to the date of the report, and 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 amend the report. The extent of consideration of subsequent events depends on the potential for such events to affect the subject matter and to affect the appropriateness of the practitioner's opinion or conclusion. However, the practitioner has no responsibility to perform any procedures regarding the subject matter after the date of the report. (Ref: par. A56–A57)</p>
<p><b>Other Information</b></p> <p><b>67</b> 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</p>	<p><b>Other Information</b></p> <p><b>34.</b> When documents containing the practitioner's report include other information, the practitioner should read that other information to identify material inconsistencies, if any, with the practitioner's report and, if on reading that other information, the practitioner: (Ref: par. A58)</p> <p>(a) identifies a material inconsistency between that other</p>

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<p>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>	<p>information and the practitioner’s report; or</p> <p>(b) becomes aware of a material t misstatement of fact in that other information that is unrelated to matters appearing in the practitioner’s report, the practitioner should discuss the matter with the appropriate party(ies) and take further action as appropriate.</p>
<p><b>Forming the Assurance Conclusion</b></p> <p><b>68</b> 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)</p>	<p><b>Forming the Opinion or Conclusion</b></p> <p><b>35</b> The practitioner should 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 should consider all relevant evidence, regardless of whether it appears to corroborate or to contradict the measurement or evaluation of the subject matter against the criteria. If the practitioner is unable to obtain necessary further evidence, the practitioner should consider the implications for the practitioner's opinion or conclusion in paragraph 34. (Ref: par. A59–A63)</p>
<p><b>69</b> 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><b>36</b> The practitioner should form an opinion or conclusion about whether the subject matter is free from material deviation. In forming that opinion or conclusion, the practitioner should consider the practitioner's conclusion in paragraph 35 regarding the sufficiency and appropriateness of evidence obtained and an evaluation of whether identified deviations are material, individually or in the aggregate. (Ref: par. A64–A65)</p>

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<p><b>70</b> 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>	<p><b>37</b> If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and</p> <ul style="list-style-type: none"> <li>a. in a non-assertion based examination engagement, the practitioner should express a qualified opinion or disclaim an opinion</li> <li>b. in a non-assertion based review engagement, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable law or regulation, as appropriate. (Ref: par. A66–A68)</li> </ul>
<p><b>Preparing the Assurance Report</b></p> <p><b>71</b> 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)</p>	<p><b>Preparing the Practitioner's Report</b></p> <p><b>38</b> The practitioner's report should be in writing and should contain a clear expression of the practitioner's opinion or conclusion about the subject matter. (Ref: par. A69–A71)</p>
<p><b>72</b> 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><b>39</b> The practitioner's opinion or conclusion should be clearly separated from information or explanations that are not intended to affect the practitioner's opinion or conclusion, including any findings related to particular aspects of the engagement, recommendations, or additional information included in the practitioner's report. The wording used should make it clear that findings, recommendations, or additional information is not intended to detract from the practitioner's opinion or conclusion. (Ref: par. A69–A71)</p>
<p><i>Assurance Report Content</i></p> <p><b>73</b> The assurance report shall include at a minimum the following basic elements:</p>	<p><i>Contents of the Practitioner's Report</i></p> <p><b>40</b> The practitioner's report should include the following basic elements:</p>
<ul style="list-style-type: none"> <li>(a) A title that clearly indicates the report is an independent assurance report. (Ref: Para. A161)</li> </ul>	<ul style="list-style-type: none"> <li>(a) A title that includes the word independent. (Ref: par. A72)</li> </ul>

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(b) An addressee. (Ref: Para. A162)	(b) An appropriate addressee as required by the circumstances of the engagement (Ref: par. A73)
(c) A description of the objective of the engagement. (Ref: Para. 44, A2-A3)	(c) A description of the objective of the engagement. (Ref: par. 14)
(d) An identification or description of the level of assurance obtained by the practitioner, and the underlying subject matter. (Ref: Para. A163)	(d) An identification or description of the level of assurance obtained by the practitioner
	<i>e.</i> An identification or description of the subject matter being reported on, including the point in time or period of time to which the measurement or evaluation of the subject matter relates. (Ref: par. A74)
(e) Identification or description of the applicable criteria. (Ref: Para. A143-A145, A164)	(f) An identification or description of the criteria against which the subject matter was measured or evaluated. (Ref: par. A75–A77)
(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)	(g) A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the e criteria. (Ref: par. A78)
(g) A statement to identify the responsible party, and to describe their responsibilities and the practitioner's responsibilities. (Ref: Para. A166)	(h) A statement that identifies <ul style="list-style-type: none"> <li>i. the responsible party and its responsibility for the subject matter and</li> <li>ii. the practitioner's responsibility to express an opinion in an examination engagement or a conclusion in a review engagement about the results of the measurement or evaluation of the subject matter, based on the practitioner's examination or review, as applicable. (Ref: par. A79)</li> </ul>
(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)	(i) A statement that the practitioner's non-assertion based examination or review engagement was conducted in accordance with attestation standards established by the

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	American Institute of Certified Public Accountants. (Ref: par. A80)
(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)	
(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)	
(k) An informative summary of the work performed as the basis for the practitioner's conclusion. In 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:  (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	(j) An informative summary of the work performed as the basis for the practitioner's opinion or conclusion. In the case of a non-assertion based review engagement, the summary of the work performed should state that:  (i) the procedures performed in a non-assertion based review engagement vary in nature and timing from, and are less in extent than for, a non-assertion based examination engagement; and

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<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>(ii) consequently, the level of assurance obtained in a non-assertion based review engagement is substantially lower than the assurance that would have been obtained had a non-assertion based examination engagement been performed. (Ref: par. A81–A83)</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> <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, 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</p>	<p>(k) The practitioner's opinion or conclusion on the subject matter of the engagement: (Ref: par. A84–A88)</p> <p>(i) When appropriate, the opinion or conclusion should inform the intended users of the context in which the practitioner's opinion or conclusion is to be read. (Ref: par. A85)</p> <p>(ii) In a non-assertion based examination engagement, the opinion should be expressed in a form that conveys whether in the practitioner's opinion the subject matter is in accordance with (or based on) the criteria in all material respects. (Ref: par. A84)</p> <p>(iii) In a non-assertion based review engagement, the conclusion should be expressed in a form that conveys whether, based on the review 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. (Ref: par. A86)</p> <p>(iv) The opinion in (ii) or conclusion in (iii) should be phrased using appropriate words for the subject matter and criteria given the engagement circumstances.</p> <p>l) When the practitioner expresses a modified opinion or</p>

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<p>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>conclusion, the report should contain</p> <p>i a section that provides a description of the matter(s) giving rise to the modification; and</p> <p>ii a section that contains the practitioner's modified opinion or conclusion. (Ref: par. A89)</p>
(m) The practitioner's signature. (Ref: Para. A181)	(m) The manual or printed signature of the practitioner's firm.
(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)	(n) 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 or conclusion, including evidence that
(o) The location in the jurisdiction where the practitioner practices.	(o) The city and state where the practitioner practices.
	<b><i>Restricted Use Paragraph</i></b>
	<p><b>41.</b> 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. A91–A96)</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>
	42. The alert should

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	<ul style="list-style-type: none"> <li>a. state that the practitioner’s report is intended solely for the information and use of the specified parties,</li> <li>b. identify the specified parties for whom use is intended, and (Ref: par. A93)</li> <li>c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties (Ref: par. A94–A96)</li> </ul>
	<p>43. 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 0:</p> <ul style="list-style-type: none"> <li>a. A description of the purpose of the report</li> <li>b. A statement that the report is not suitable for any other purpose</li> </ul>
<p><i>Reference to the Practitioner's Expert in the Assurance Report</i></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><i>Reference to the Practitioner's Specialist in the Practitioner's Report</i></p> <p><b>44.</b> If the practitioner refers to the work of a practitioner's specialist in the practitioner’s report, the wording of that report should not imply that the practitioner's responsibility for the opinion or conclusion expressed in that report is reduced because of the involvement of that specialist. (Ref: par. A97–A98)</p>
<p><i>Assurance Report Prescribed by Law or Regulation</i></p> <p>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.</p>	<p><i>Practitioner's Report Prescribed by Law or Regulation</i></p> <p><b>45</b> If the practitioner is required by law or regulation to use a specific layout or wording of the practitioner’s report, the assurance report should refer to the attestation standards only if the practitioner’s report includes, at a minimum, each of the elements identified in paragraph 40.</p>

<b>Unmodified and Modified Conclusions</b>	<b>Unmodified and Modified Opinions or Conclusions</b> (Par ref: <b>Error! Reference source not found.-Error! Reference source not found.</b> )
<p>76 The practitioner shall express an unmodified conclusion when the practitioner concludes:</p> <ul style="list-style-type: none"> <li>(a) In the case of a reasonable assurance engagement, that the underlying subject matter complies, in all significant respects, with the applicable criteria; or</li> <li>(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.</li> </ul>	<p><b>46</b> The practitioner should express an unmodified opinion or conclusion when the practitioner concludes:</p> <ul style="list-style-type: none"> <li>(a) in the case of a non-assertion based examination engagement, that the subject matter is in accordance with (or based on) the criteria, in all material respects; or</li> <li>(b) in the case of a non-assertion based review engagement, that, based on the practitioner’s review, the practitioner is not aware of any material modification that should be made to the subject matter in order for it to be in accordance (or based on) the criteria.</li> </ul>
<p>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.</p>	<p><b>47</b> If the practitioner considers it necessary to communicate a matter other than those specifically related to the subject matter that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the practitioner’s report, and this is not prohibited by law or regulation, the practitioner should do so in a paragraph in the report, with an appropriate heading, that clearly indicates the practitioner's opinion or conclusion is not modified with respect to the matter.</p>
	<p>48. A qualified opinion or conclusion should be phrased to inform the intended users of the effects, or possible effects, of the matter to which the qualification relates. (Ref: par. A100–A102)</p>
	<p><i>Modified Opinion in a Non-Assertion Based Examination Engagement</i></p>

	<p><b>49E.</b> In a non-assertion based examination engagement, the practitioner should (Ref: par. A100–A102)</p> <ul style="list-style-type: none"> <li>a. express a qualified opinion when a scope limitation exists and the effects of the matter giving rise to the scope limitation could be material but not pervasive,</li> <li>b. disclaim an opinion when a scope limitation exists and the effects of the matter giving rise to the scope limitation could be material and pervasive,</li> <li>c. express a qualified opinion if the practitioner concludes that deviations, individually or in the aggregate, are material but not pervasive.</li> <li>d. express an adverse opinion if the practitioner concludes that deviations, individually or in the aggregate, are material and pervasive. (Ref: par. A102)</li> </ul>
	<p><i>Modified Conclusion in a Non-Assertion Based Review Engagement</i></p> <p><b>49R</b> In a non-assertion based review engagement, the practitioner should (Ref: par. A100–A102)</p> <ul style="list-style-type: none"> <li>a. withdraw from the engagement when a scope limitation exists and withdrawal is possible under applicable laws and regulations,</li> <li>b. express a qualified conclusion when in the practitioner's professional judgment, there is a deviation in the subject matter, the effects of the deviation are material, and modification of the standard report is sufficient to address the deviation in the subject matter.</li> </ul>

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	<p>c. withdraw from the engagement if the practitioner believes that modification of the standard report is not sufficient to address the deviations in the subject matter, when withdrawal is possible under applicable laws and regulations. (Ref: par. A102)</p>
<p>78 The practitioner shall express a modified conclusion in the following circumstances:</p> <p>(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.</p> <p>(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)</p>	
<p>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)</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><b>50E</b> In a non-assertion based examination engagement, if the practitioner expresses a qualified opinion or disclaims an opinion because of a scope limitation but is also aware of a matter(s) that causes a material deviation in the subject matter, the practitioner should include in the practitioner's report a clear description of</p>

	both the scope limitation and the matter(s) that causes the material deviation.
<p><b>Other Communication Responsibilities</b> 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)</p>	<p><b>Other Communication Responsibilities</b> <b>51</b> The practitioner should 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 to the responsible party, the engaging party, those charged with governance or others. (Ref: par. A103)</p>
<p><b>Documentation</b> 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)</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>Documentation</b> <b>105.34</b> The practitioner should prepare engagement documentation on a timely basis (Ref: par. .A63)</p> <p><b>52</b>The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. A104–A108)</p> <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> <ul style="list-style-type: none"> <li>i. the identifying characteristics of the specific items or matters tested;</li> <li>ii. who performed the engagement work and the date such work was completed;</li> <li>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;</li> <li>iv. when 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</li> </ul>

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<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>diligence of those providing the written representations; or that the written representations are otherwise not reliable, the matters in paragraph 32;</p> <p>v. 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; 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>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 If the regarding a significant matter, the practitioner shall document how the practitioner addressed the inconsistency.</p>	<p><b>53.</b> If the practitioner identifies information that is inconsistent with the practitioner's final conclusion regarding a significant matter, the practitioner should document how the practitioner addressed the inconsistency.</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><b>105.35</b> 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>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><b>105.36</b> After the documentation completion date,, the practitioner shall not delete or discard documentation of any nature before the end of its retention period.</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 practitioner shall, regardless of the nature of the amendments or additions, document:</p>	<p><b>105.37</b> 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 should, regardless of the nature of the amendments or additions, document:</p>

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<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>(a) the specific reasons for making the amendments or additions; and</p> <p>(b) when, and by whom, they were made and reviewed.</p>
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