



Agenda Item 1E

Comparison of the requirements in the proposed SSAE for non-assertion based review engagements; to the requirements in AT-C section 210, *Review Engagements*; and AR-C section 90.

Note that the shaded items in the column for the proposed SSAE for non-assertion based review engagements represents requirements that are not in SSARSs. Several of those items are, however, included in AT-C section 210.

Proposed SSAE for non-assertion based review engagements	AT-C section 210, <i>Review Engagements</i>	AR-C section 90	Notes
10. A practitioner should not perform a review of <i>a.</i> prospective financial information, <i>b.</i> internal control, or <i>c.</i> compliance with requirements of specified laws, regulations, rules, contracts, or grants.	.07 A practitioner should not perform a review of <i>a.</i> prospective financial information, <i>b.</i> internal control, or <i>c.</i> compliance with requirements of specified laws, regulations, rules, contracts, or grants.		Paragraph .01 of AR-C section 90 states that the section applies when an accountant is engaged to review financial statements and states that it may also be applied, adapted as necessary in the circumstances to review other historical financial information. The section does not include any prohibitions.

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<p>11. 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 a non-assertion based examination or review engagement, unless required by law or regulation to do so.</p>		<p>.08 The accountant should not accept a review engagement if, in addition to the requirements in paragraph .25 of section 60, management or those charged with governance impose a limitation on the scope of the accountant’s work in terms of a proposed review engagement such that the accountant believes the limitation will result in the accountant being unable to perform review procedures to provide an adequate basis for issuing a review report.</p>	<p>AR-C section 90 does not include the condition “unless required by law or regulation.”</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.</p>	<p>.08 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement.</p>	<p>.11 The accountant should agree upon the terms of the engagement with management or those charged with governance, as appropriate. The agreed-upon terms of the engagement should be documented in an engagement letter or other suitable form of</p>	

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<p>13. The practitioner should request the responsible party's written acknowledgement of responsibility for the subject matter. If the responsible party refuses to provide such acknowledgement, the practitioner should</p> <p><i>a.</i> obtain other evidence that the responsible party is responsible for the subject matter, such as a reference to legislation or a regulation; and</p> <p><i>b.</i> consider how the lack of the responsible party's written acknowledgement might affect the practitioner's work and opinion or conclusion.</p>		<p>written agreement between the parties and should include the following:</p> <p><i>a.</i> The objectives of the engagement</p> <p><i>b.</i> The responsibilities of management set forth in paragraph .26c of section 60 and paragraph .09 of this section</p> <p><i>c.</i> The responsibilities of the accountant</p> <p><i>d.</i> The limitations of a review engagement</p> <p><i>e.</i> Identification of the applicable financial reporting framework for the preparation of the financial statements</p> <p><i>f.</i> The expected form and content of the accountant's review report and a statement that there may be circumstances in which the report may differ</p>	<p>One of the responsibilities of management set forth in paragraph .09 of AR-C section 90 is for the preparation and fair presentation of the financial statements. This is the equivalent of taking responsibility for the subject matter in the proposed non-assertion based review engagement.</p> <p>AR-C section 90 does not provide an alternative if management does not acknowledge responsibility for the financial statements.</p>

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		from its expected form and content	
<p>13. The practitioner should request from the responsible party and, if different, the engaging 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>			Not included in AR-C section 90.
<p>14. 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>			SSARs does not encourage the use of multi-year engagement letter.

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<p>16. 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 engagement.</p>			<p>AR-C section 90 does not include planning procedures.</p>
<p>17. The practitioner should consider materiality when</p> <p style="padding-left: 20px;">a. planning and performing the non-assertion based examination or review engagement, including when determining the nature, timing, and extent of procedures; and</p> <p style="padding-left: 20px;">b. evaluating whether the subject matter is free from material deviation.</p>	<p>.14 The practitioner should consider materiality when</p> <ul style="list-style-type: none"> • planning and performing the review engagement, including when determining the nature, timing, and extent of procedures. • evaluating whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated. 		<p>AR-C section not does not include an explicit materiality requirement. However, paragraph .17 of AR-C section 90 requires the accountant to design and perform review procedures as a basis for reporting whether the accountant is aware of any material modifications that should be made to the financial statements in order for the statements be to in accordance with the applicable financial reporting framework. Further, paragraph .28 of AR-C section 90 requires the accountant to determine whether material</p>

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			modification should be made to the financial statements for them to be in accordance with the applicable financial reporting framework.
<p>18. The practitioner should make inquiries of the appropriate parties regarding:</p> <p><i>a.</i> whether they have knowledge of any actual, suspected or alleged fraud, including noncompliance with laws and regulations affecting the subject matter;</p> <p><i>b.</i> 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>.23 The practitioner should make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p> <p>.27 When the practitioner expects to use the work of a practitioner's specialist or internal auditors, the practitioner should apply the requirements in section 205, <i>Examination Engagements</i>, and the related application guidance, as appropriate, for a review engagement</p>		<p>Paragraph .22g of AR-C section 90 requires the accountant to inquire of members of management who have responsibility for financial and accounting matters concerning the financial statements about its knowledge of fraud or suspected fraud affecting the entity.</p>

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<p>c. whether the responsible party has used any specialists in dealing with the subject matter.</p>			
<p>19R 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 material 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 19R(a) and to obtain limited assurance to support the practitioner's conclusion.</p>	<p>.13 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to provide a basis for designing and performing procedures in order to achieve the objectives of the engagement. That understanding should include the practices used to measure, recognize, and record the subject matter.</p>	<p>.15 The accountant should obtain knowledge about the entity, including an understanding of</p> <p>a. the entity's business and</p> <p>b. the accounting principles and practices used by the entity</p> <p>sufficient to identify areas in the financial statements where there is a greater likelihood that material misstatements may arise and to be able to design procedures to address those areas.</p>	
<p>21R Based on the practitioner's understanding (see paragraph 19R), the practitioner should</p> <p>a. identify areas where a material deviation is likely to arise; and</p>	<p>.16 The practitioner should apply professional judgment in determining the specific nature, timing, and extent of review procedures. Based on</p>	<p>.17 The accountant should design and perform analytical procedures and make inquiries and perform other procedures, as appropriate, to obtain limited assurance as a basis for reporting whether the</p>	

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<p><i>b.</i> 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><i>a.</i> the practitioner's understanding of</p> <p><i>i.</i> the subject matter and the practices used by the responsible party to measure, recognize, and record the subject matter and</p> <p><i>ii.</i> the engagement circumstances, and</p> <p><i>b.</i> the practitioner's awareness of the risk that the practitioner may unknowingly fail to modify the practitioner's report when the subject matter is materially misstated, the practitioner should design and perform analytical procedures and make inquiries and perform other procedures, as appropriate, to accumulate review evidence in obtaining limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria, or the</p>	<p>accountant is aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with the applicable financial reporting framework based on the accountant's (Ref: par. .A33)</p> <p><i>a.</i> understanding of the industry,</p> <p><i>b.</i> knowledge of the entity, and</p> <p><i>c.</i> awareness of the risk that the accountant may unknowingly fail to modify the accountant's review report on financial statements that are materially misstated.</p>	

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	assertion, in order for it to be fairly stated.		
<p>22R 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</p> <p style="padding-left: 20px;">a. conclude that the matter is not likely to cause a material deviation; or</p> <p style="padding-left: 20px;">b. determine that the matter(s) causes a material deviation.</p>	<p>.26 If the practitioner believes the subject matter may be materially misstated, the practitioner should perform additional procedures sufficient to obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or the assertion in order for it to be fairly stated.</p>	<p>.30 If the accountant believes that the financial statements may be materially misstated, the accountant should perform additional procedures deemed necessary to obtain limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in accordance with the applicable financial reporting framework.</p>	
<p>23. When designing and performing procedures, the practitioner should consider the relevance and reliability of the information to be used as evidence if</p> <p style="padding-left: 20px;">a. evidence obtained from one source is inconsistent with that</p>			

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<p>obtained from another; or</p> <p>b. the practitioner has doubts about the reliability of information to be used as evidence,</p> <p>c. responses to inquiries of the responsible party or others are inconsistent or otherwise unsatisfactory (for example, vague or implausible)</p> <p>the practitioner should determine what modifications or additions to procedures are necessary to resolve the matter, and should consider the effect of the matter, if any, on other aspects of the engagement.</p>			
<p>24. The practitioner should consider whether individual deviations identified during the engagement (other than those that are clearly trivial) have characteristics, for example a</p>			

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<p>root cause or a problematic pattern, that indicate the aggregate effect of individual deviations is likely to be material.</p>			
<p>25. When the work of a practitioner's specialist is to be used, the practitioner should also</p> <p style="padding-left: 20px;">a. evaluate whether the practitioner's specialist has the necessary competence, capabilities and objectivity for the practitioner's purposes. In the case of a practitioner's external specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to that specialist's objectivity;</p> <p style="padding-left: 20px;">b. obtain a sufficient understanding of the</p>			<p>See paragraph .27 of AT-C section 210 preceding.</p>

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<p>field of expertise of the practitioner's specialist;</p> <p>c. agree with the practitioner's specialist on the nature, scope and objectives of that specialist's work; and</p> <p>d. evaluate the adequacy of the practitioner's specialist's work for the practitioner's purposes.</p>			
<p>26. 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> <p>a. evaluate the competence, capabilities and objectivity of that specialist;</p>			<p>See paragraph .27 of AT-C section 210 preceding.</p>

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<p><i>b</i> obtain an understanding of the work of that specialist; and</p> <p><i>c</i> evaluate the appropriateness of that specialist's work as evidence.</p>			
<p>27. 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 determine whether the work can be used for purposes of the non-assertion based examination or review engagement by evaluating the following:</p> <p><i>a.</i> 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</p>			<p>See paragraph .27 of AT-C section 210 preceding.</p>

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<p>of threats to the objectivity of those internal auditors and the related safeguards applied to reduce or eliminate those threats;</p> <p><i>b</i> The level of competence of the internal audit function or the individual internal auditors providing direct assistance;</p> <p><i>c.</i> 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><i>d.</i> Whether the work of the internal audit function is adequate for the purposes of the engagement</p>			
28. The practitioner should request from the appropriate party(ies) a written			Paragraph .34c of AR-C section 90 requires that, for all financial statements presented and all

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<p>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, opinion, or conclusion in the practitioner's report.</p>			<p>periods covered by the review, the accountant request management to provide a written representation stating that management has provided the accountant with all relevant information and access, as agreed upon in the terms of the engagement.</p> <p>Paragraph 33f of AT-C section 210 requires that the practitioner request a written representation that the responsible party has provided the practitioner with all relevant information and access.</p>
<p>29. 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 subject matter, the practitioner should request such other written representations.</p>		<p>.35 If, in addition to the representations required by paragraph .34, the accountant determines that it is necessary to obtain one or more written representations to support other review evidence relevant to the financial statements, the accountant should request such other written representations.</p>	
<p>30. When written representations are directly related to matters that are</p>	<p>.36 When written representations are directly related to matters that are</p>		<p>Paragraph .32 of AR-C section 90 states that <i>written representations</i> are necessary</p>

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<p>material to the subject matter, the practitioner should</p> <p style="margin-left: 20px;">a. evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and</p> <p style="margin-left: 20px;">b. consider whether those making the representations can be expected to be well-informed on the particular matters.</p>	<p>material to the subject matter, the practitioner should</p> <p style="margin-left: 20px;">a. evaluate their reasonableness and consistency with other review evidence obtained, including other representations (oral or written) and</p> <p style="margin-left: 20px;">b. consider whether those making the representations can be expected to be well informed on the particular matters.</p>		<p>information that the accountant requires in connection with a review of the entity’s financial statements. Accordingly, similar to responses to inquiries, written representations are review evidence.</p> <p>Paragraph .33 of AR-C section requires that he accountant request written representations from members of management who have appropriate responsibilities for the financial statements and knowledge of the matters concerned.</p>
<p>31. The date of the written representations should be as of the date of the practitioner’s report. The written representations should address the subject matter and periods covered by the practitioner’s opinion or conclusion.</p>	<p>.37 The date of the written representations should be as of the date of the practitioner’s report. The written representations should address the subject matter and periods covered by the practitioner’s conclusion.</p>	<p>.34 For all financial statements presented and all periods covered by the review, the accountant should request management to provide written representations that are dated as of the date of the accountant’s review report...</p>	
<p>32. If one or more of the requested written representations are not provided or the practitioner concludes that there is</p>	<p>.38 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner</p>	<p>.37 If, in relation to the written representations required by paragraphs .34–.35</p>	

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<p>sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should</p> <p>a. discuss the matter with the appropriate party(ies);</p> <p>b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations (oral or written) and evidence in general; and</p> <p>c. take appropriate actions, including determining the possible effect on the opinion or conclusion in the practitioner's report</p>	<p>concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should</p> <p>a. discuss the matter with the appropriate party(ies),</p> <p>b. reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations and review evidence in general, and</p> <p>c. if any of the matters are not resolved to the practitioner's satisfaction, withdraw from the engagement.</p>	<p>a. management does not provide the written representations, or</p> <p>b. the accountant concludes that there is cause to doubt management's integrity such that the written representations provided are not reliable</p> <p>the accountant should discuss the matter with management and those charged with governance, as appropriate. If management does not provide the required representations or the accountant continues to doubt management's integrity such that the written representations provided may not be reliable, the accountant should withdraw from the engagement.</p>	
<p>33. When relevant to the engagement, the practitioner</p>	<p>.32 The practitioner has no responsibility to perform any</p>	<p>.71 The accountant is not required to perform any review</p>	

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<p>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.</p>	<p>procedures regarding the subject matter or assertion after the date of the practitioner's report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report.</p>	<p>procedures regarding the financial statements after the date of the accountant's review report. However, if a subsequently discovered fact becomes known to the accountant before the report release date, the accountant should</p> <p><i>a.</i> discuss the matter with management and, when appropriate, those charged with governance and</p> <p><i>b.</i> determine whether the financial statements need revision and, if so, inquire how management intends to address the matter in the financial statements.</p>	
<p>34. When documents containing the practitioner's report include other information, the practitioner should read that other information to identify material</p>	<p>.40 If prior to or after the release of the practitioner's report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the practitioner's report in a</p>		

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<p>inconsistencies, if any, with the practitioner's report and, if on reading that other information, the practitioner</p> <p><i>a.</i> identifies a material inconsistency between that other information and the practitioner's report; or</p> <p><i>b.</i> becomes aware of a material 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>document that contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the practitioner's report. If on reading the other information, in the practitioner's professional judgment</p> <p><i>a.</i> a material inconsistency between that other information and the subject matter, assertion, or the practitioner's report exists, or</p> <p><i>b.</i> a material misstatement of fact exists in the other information, the subject matter, assertion, or the practitioner's report the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>		
<p>35. The practitioner should evaluate the sufficiency and appropriateness of the</p>	<p>.29 The practitioner should evaluate the sufficiency and appropriateness of the review</p>	<p>.31 The accountant should evaluate whether sufficient appropriate review evidence</p>	

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<p>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 36.</p>	<p>evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant review evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.</p>	<p>has been obtained from the procedures performed and, if not, the accountant should perform other procedures judged by the accountant to be necessary in the circumstances to be able to form a conclusion on the financial statements.</p>	
<p>36. 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</p>	<p>.42 The practitioner should form a conclusion about whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or to the responsible party's assertion in order for it to be fairly stated. In forming that</p>	<p>.28 The accountant should evaluate, individually and in the aggregate, misstatements, including inadequate disclosure, accumulated in accordance with paragraph .27 to determine whether material modification should be made to the financial statements for them to be in accordance with the applicable financial reporting framework.</p>	

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<p>identified deviations are material, individually or in the aggregate.</p>	<p>conclusion, the practitioner should evaluate</p> <p><i>a.</i> the practitioner's conclusion regarding the sufficiency and appropriateness of the review evidence obtained and</p> <p><i>b.</i> whether uncorrected misstatements are material, individually or in the aggregate.</p>		
<p>37. If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and</p> <p><i>a.</i> in a non-assertion based examination engagement, the practitioner should express a qualified opinion or disclaim an opinion</p> <p><i>b.</i> 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.</p>	<p>.58 If the practitioner is unable to obtain sufficient appropriate review evidence, a scope limitation exists. When a scope limitation exists, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations.</p>		

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<p>38. 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.</p>	<p>.44 The practitioner's report should be in writing.</p>	<p>.38 The accountant's review report should be in writing.</p>	<p>Paragraph .39f of AR-C section 90 requires that the accountant's review reporting include a concluding section with an appropriate heading that includes a statement about whether the accountant is aware of any material modifications that should be made to the accompanying financial statements for them to be in accordance with the applicable financial reporting framework and that identifies the country of origin of those accounting principles, if applicable.</p>
<p>39. The practitioner's opinion or conclusion should be clearly separated from information or explanations that are 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,</p>			<p>Paragraph .39f of AR-C section 90 requires that the accountant's review report include a concluding section. Other matters, emphasis-of-matter, know departures, etc. are all required to be in separate sections.</p>

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recommendations, or other information is not intended to detract from the practitioner's opinion or conclusion.			
40. The practitioner's report should include the following basic elements:	.46 The practitioner's report should include the following:		
a. A title that includes the word independent.	a. A title that includes the word <i>independent</i> .	.39 The written review report should include a. a title that includes the word <i>independent</i> to clearly indicate that it is the report of an independent accountant.	
b. An appropriate addressee as required by the circumstances of the engagement.	b. An appropriate addressee as required by the circumstances of the engagement.	b. an addressee, as appropriate for the circumstances of the engagement.	
c. A description of the objective of the engagement.		e. a section with the heading "Accountant's Responsibility" that includes the following statements: i. The accountant's responsibility is to conduct the review engagement in accordance with SSARSs promulgated by the Accounting	

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		and Review Services Committee of the AICPA. The accountant's review report should also explain that those standards require that the accountant perform the procedures to obtain limited assurance as a basis for reporting whether the accountant is aware of any material modifications that should be made to the financial statements for them to be in accordance with the applicable financial reporting framework.	
<i>d.</i> An identification or description of the level of assurance obtained by the practitioner.			See previous AR-C section 90 paragraph (accountant's responsibility).
<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.	<i>c.</i> An identification or description of the subject matter or assertion being reported on, including the point in time or period of time to which the measurement or evaluation of the subject matter or assertion relates.	<i>c.</i> an introductory paragraph that <i>i.</i> identifies the entity whose financial statements have been reviewed, <i>ii.</i> states that the financial statements identified in the report were reviewed,	

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		<p>iii. identifies the financial statements,</p> <p>iv. specifies the date or period covered by each financial statement,</p> <p>v. includes a statement that a review includes primarily applying analytical procedures to management's (owner's) financial data and making inquiries of company management (owners), and</p> <p>vi. includes a statement that a review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole, and that, accordingly, the accountant does not express such an opinion.</p>	
<p><i>f.</i> An identification or description of the criteria against which the subject matter was measured or evaluated.</p>	<p><i>d.</i> An identification of the criteria against which the subject matter was measured or evaluated.</p>	<p><i>d.</i> a section with the heading "Management's Responsibility for the Financial Statements" that includes an explanation that management is responsible</p>	

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		for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework; this responsibility includes the design, implementation, and maintenance of internal control sufficient to provide a reasonable basis for the preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework.	
g. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria.	g. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria.		
h. A statement that identifies i. the responsible party and its responsibility for the subject matter and ii. the practitioner's responsibility to express an opinion in	e. A statement that identifies i. the responsible party and its responsibility for the subject matter in accordance with (or based on) the criteria or for its assertion and		See previous AR-C section 90 paragraph (management's responsibilities). See previous AR-C section 90 paragraph (accountant's responsibilities).

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<p>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.</p>	<p>ii. the practitioner's responsibility to express a conclusion on the subject matter or assertion, based on the practitioner's review.</p>		
<p>i. A statement that the practitioner's non-assertion based examination or review engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.</p>	<p>f. A statement that i. the practitioner's review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.</p>		<p>See previous AR-C section 90 paragraph (accountant's responsibilities).</p>
<p>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</p>	<p>ii. those standards require that the practitioner plan and perform the review to obtain limited assurance about whether any material modifications should be made to</p>	<p>v. includes a statement that a review includes primarily applying analytical procedures to management's (owner's) financial data and making</p>	

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<p>summary of the work performed should state that</p> <ul style="list-style-type: none"> 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 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. 	<ul style="list-style-type: none"> (1) the subject matter in order for it to be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A65) or (2) the responsible party's assertion in order for it to be fairly stated. iii. a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the responsible party's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, the practitioner does not express such an opinion. iv. the practitioner believes the review provides a reasonable 	<p>inquiries of company management (owners), and</p> <ul style="list-style-type: none"> vi. includes a statement that a review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole, and that, accordingly, the accountant does not express such an opinion. 	

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	basis for the practitioner's conclusion.		
<p>k. The practitioner's opinion or conclusion on the subject matter of the engagement:</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.</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</p>	<p>h. The practitioner's conclusion about whether, based on the review, the practitioner is aware of any material modifications that should be made to</p> <p>i. the subject matter in order for it be in accordance with (or based on) the criteria (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A67) or</p> <p>ii. the responsible party's assertion in order for it to be fairly stated.</p>	<p>f. a concluding section with an appropriate heading that includes a statement about whether the accountant is aware of any material modifications that should be made to the accompanying financial statements for them to be in accordance with the applicable financial reporting framework and that identifies the country of origin of those accounting principles, if applicable.</p>	

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<p>criteria in all material respects.</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.</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>			

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<p><i>l.</i> When the practitioner expresses a modified opinion or conclusion, the report should contain</p> <p style="padding-left: 20px;"><i>i.</i> a section that provides a description of the matter(s) giving rise to the modification; and</p> <p style="padding-left: 20px;"><i>ii.</i> a section that contains the practitioner's modified opinion or conclusion.</p>	<p>.52 When the practitioner qualifies the conclusion, the practitioner should include a separate paragraph in the practitioner's report that provides a description of the matter(s) giving rise to the qualification.</p>	<p>.57 If the accountant concludes that modification of the standard report is adequate, the departure should be disclosed in a separate paragraph of the report under the heading "Known Departures From the [<i>identify the applicable financial reporting framework</i>]," including disclosure of the effects of the departure on the financial statements if such effects have been determined by management or are known to the accountant as the result of the accountant's procedures.</p>	
<p><i>m.</i> The manual or printed signature of the practitioner's firm.</p>	<p><i>i.</i> The manual or printed signature of the practitioner's firm.</p>	<p><i>g.</i> the signature of the accountant or the accountant's firm.</p>	
<p><i>n.</i> 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</p>	<p><i>k.</i> The date of the report. (The report should be dated no earlier than the date on which the practitioner has obtained sufficient appropriate review evidence on which to base the practitioner's conclusion, including evidence that</p>	<p><i>i.</i> the date of the review report, which should be dated no earlier than the date on which the accountant completed procedures sufficient to obtain limited assurance as a basis for reporting whether the accountant is aware of any material modifications that should be made to the financial</p>	

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<p>i. the attestation documentation has been reviewed</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the responsible party has provided the written representations under paragraphs 29 and 29.</p>	<p>i. the attestation documentation has been reviewed,</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the responsible party has provided a written assertion or, in the circumstance described in paragraph .A49, an oral assertion.)</p>	<p>statements for them to be in accordance with the applicable financial reporting framework, including evidence that</p> <p>i. all the statements that the financial statements comprise, including the related notes, have been prepared and</p> <p>ii. management has asserted that they have taken responsibility for those financial statements.</p>	
<p>p. The city and state where the practitioner practices.</p>	<p>j. The city and state where the practitioner practices</p>	<p>h. the city and state where the accountant practices.</p>	
<p>41. In the following circumstances, the practitioner's report should include an alert, in a separate paragraph, that restricts the use of the report:</p> <p>a. The practitioner determines that the criteria used to evaluate the subject matter are appropriate only for a limited number of</p>	<p>.47 In the following circumstances, the practitioner's report should include an alert, in a separate paragraph, that restricts the use of the report:</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</p>	<p>.61 An accountant's review report should include an alert, in a separate paragraph, that restricts its use when the subject matter of the accountant's review report is based on</p> <p>a. measurement or disclosure criteria that are determined by the accountant to be suitable only for a limited number of users who can be presumed to</p>	

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<p>parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p><i>b.</i> The criteria used to evaluate the subject matter are available only to specified parties.</p>	<p>presumed to have an adequate understanding of the criteria.</p> <p><i>b.</i> The criteria used to evaluate the subject matter are available only to specified parties.</p> <p><i>c.</i> The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph .33, but does provide oral responses to the practitioner's inquiries about the matters in paragraph .33, as provided for in paragraphs .34 and .39<i>a</i>. In this case, use of the report should be restricted to the engaging party.</p>	<p>have an adequate understanding of the criteria or</p> <p><i>b.</i> measurement or disclosure criteria that are available only to the specified parties.</p>	
<p>42. The alert should</p> <p><i>a.</i> state that the practitioner's report is intended solely for the information and use of the specified parties,</p> <p><i>b.</i> identify the specified parties for whom use is intended, and</p>	<p>.48 The alert should</p> <p><i>a.</i> state that the practitioner's report is intended solely for the information and use of the specified parties,</p> <p><i>b.</i> identify the specified parties for whom use is intended, and</p>	<p>.62 The alert that restricts the use of the accountant's review report required by paragraph .61 should</p> <p><i>a.</i> state that the accountant's review report is intended solely for the information and use of the specified parties.</p>	

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<p>c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties</p>	<p>c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties.</p>	<p>b. identify the specified parties for whom use is intended.</p> <p>c. state that the accountant’s review report is not intended to be, and should not be, used by anyone other than the specified parties.</p>	
<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 42:</p> <p>a. A description of the purpose of the report</p> <p>b. A statement that the report is not suitable for any other purpose</p>	<p>.49 When the engagement is also performed in accordance with <i>Government Auditing Standards</i>, the alert that restricts the use of the practitioner's report should include the following information, rather than the information required by paragraph .48:</p> <p>a. A description of the purpose of the report</p> <p>b. A statement that the report is not suitable for any other purpose</p>		
<p>44. 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</p>	<p>.50 The practitioner should not refer to the work of a practitioner's specialist in the practitioner's report containing an unmodified conclusion.</p>		

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<p>practitioner's responsibility for the opinion or conclusion expressed in that report is reduced because of the involvement of that specialist.</p>	<p>.57 When the conclusion is qualified, reference to an external specialist is permitted when such reference is relevant to an understanding of the qualification to the practitioner's conclusion. The practitioner should indicate in the practitioner's report that such reference does not reduce the practitioner's responsibility for that conclusion.</p>		
<p>45. If the practitioner is required by law or regulation to use a specific layout or wording of the practitioner's report, the report should refer to the non-assertion based attestation standards only if the report includes, at a minimum, each of the elements identified in paragraph 40.</p>			
<p>46. The practitioner should express an unmodified opinion or conclusion when the practitioner concludes</p> <ul style="list-style-type: none"> a. in the case of a non-assertion based examination 			

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<p>engagement, that the subject matter is in accordance with (or based on) the criteria, in all material respects, or</p> <p><i>b.</i> 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 with (or based on) the criteria</p>			
<p>47. 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</p>		<p>.54 If the accountant considers it necessary to communicate a matter other than those that are presented or disclosed in the financial statements that, in the accountant's professional judgment, is relevant to the users' understanding of the review, the accountant's responsibilities, or the accountant's review report, the accountant should do so in a paragraph in the accountant's</p>	

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<p>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>review report with the heading "Other Matter" or other appropriate heading. The accountant should include this paragraph immediately after the accountant's conclusion paragraph and any emphasis-of-matter paragraph.</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.</p>	<p>.53 The practitioner should express a qualified conclusion when the effects of a matter are material but not pervasive. A qualified conclusion is expressed as being "except for the effects" of the matter to which the qualification relates. When the effects of a matter are material and also pervasive, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations.</p>		<p>See preceding paragraph .57 of AR-C section 90.</p> <p>The requirement in AT-C section 210 is more restrictive than either the proposed SSAE for non-assertion based review engagements or AT-C section 90.</p>
<p>51. The practitioner should consider whether, pursuant to the terms of the engagement or other engagement circumstances, any matter has come to the attention of the practitioner that is to be</p>		<p>.13 The accountant should communicate with management or those charged with governance, as appropriate, on a timely basis during the course of the review engagement, all matters</p>	

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<p>communicated to the responsible party, the engaging party, those charged with governance, or others.</p>		<p>concerning the review engagement that, in the accountant's professional judgment, are of significant importance to merit the attention of management or those charged with governance, as appropriate</p>	
<p>52. The practitioner should prepare engagement documentation that is sufficient to determine</p> <p><i>a.</i> the nature, timing and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including</p> <p><i>i.</i> the identifying characteristics of the specific items or matters tested;</p> <p><i>ii.</i> who performed the engagement work and the date such work was completed;</p>	<p>.62 The practitioner should prepare engagement documentation that is sufficient to determine</p> <p><i>a.</i> the nature, timing, and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including</p> <p><i>i.</i> the identifying characteristics of the specific items or matters tested;</p> <p><i>ii.</i> who performed the engagement work and the date such work was completed;</p> <p><i>iii.</i> the discussions with the responsible party or others about findings or issues that, in</p>	<p>.91 The accountant should prepare review documentation that is sufficient to enable an experienced accountant, having no previous connection to the review, to understand</p> <p><i>a.</i> the nature, timing, and extent of the review procedures performed to comply with SSARs;</p> <p><i>b.</i> the results of the review procedures performed and the review evidence obtained; and</p> <p><i>c.</i> significant findings or issues arising during the review, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p>	

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<p>iii. the discussions with the responsible party or others about findings or issues that, in the practitioner's professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>iv. when the 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,</p>	<p>the practitioner's professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>iv. when the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations; the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written</p>		

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<p>integrity, ethical values or 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>representations; or that the written representations are otherwise not reliable, the matters in paragraph .38;</p> <p>v. when the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .33, the oral responses from the responsible party to the practitioner's inquiries regarding the matters in paragraph .33, in accordance with paragraph .34; and</p> <p>vi. who reviewed the engagement work performed and the date and extent of such review.</p> <p>b. the results of the procedures performed and the review evidence obtained.</p>		

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<p>c. significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p>			
<p>53. 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>.63 If the practitioner identified information that is inconsistent with the practitioner's final conclusion regarding a significant finding or issue, the practitioner should document how the practitioner addressed the inconsistency.</p>		