



Mapping of Requirements in ISAE 3000, (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, to Related Paragraphs in the May 2018 Draft of AT-C Sections 105, Concepts Common to All Attestation Engagements, 205, Examination Engagements; and 210, Limited Assurance Engagements

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Conduct of an Assurance Engagement in Accordance with ISAEs			
<i>Complying with Standards that are Relevant to the Engagement</i>			
14. The practitioner shall comply with this ISAE and any subject matter-specific ISAEs relevant to the engagement.	105.12 When performing an attestation engagement, the practitioner should comply with <ul style="list-style-type: none"> • this section; • sections 205, 210, 215, or [AT section applicable to Selected Procedures engagements] as applicable; and • any subject-matter AT-C section relevant to the engagement when the AT-C section is in effect and the circumstances addressed by the AT-C section exist 	Same as column 2.	
15. The practitioner shall not represent compliance with this or any other ISAE unless the	105.13 The practitioner should not represent compliance with this or any other AT-C	Same as column 2.	

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practitioner has complied with the requirements of this ISAE and any other ISAE relevant to the engagement. (Ref: Para. A21–A22, A170)	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 an ISAE</i>	<i>Text of an AT-C Section</i>		
16. The practitioner shall have an understanding of the entire text of an ISAE, including its application and other explanatory material, to understand its objectives and to apply its requirements properly. (Ref: Para. A23–A28)	105.15. The practitioner should have an understanding of the entire text of each AT-C section that is relevant to the engagement being performed, including its application and other explanatory material, to understand its objectives and apply its requirements properly. (Ref: par. A21–A26A23–.A28)	Same as column 2.	
<i>Complying with Relevant Requirements</i>			
17. Subject to the following paragraph, the practitioner shall comply with each requirement of this ISAE and of any relevant subject matter-specific ISAE 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. A29)	105.16. Subject to paragraph .20, the practitioner should comply with each requirement of the AT-C sections that is relevant to the engagement being performed, including any relevant subject matter AT-C section, unless, in the circumstances of the engagement, <ul style="list-style-type: none"> a. the entire AT-C section is not relevant, or b. the requirement is not relevant because it is conditional, and the condition does not exist. 	Same as column 2.	
18. In exceptional circumstances, the practitioner may judge it necessary to depart from a relevant requirement in an ISAE. 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	105.20 In rare circumstances, the practitioner may judge it necessary to depart from a relevant presumptively mandatory requirement. In such circumstances, the practitioner should perform alternative procedures to achieve the intent of that requirement. The need for the practitioner to depart from a relevant, presumptively	Same as column 2.	

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procedure to be performed and, in the specific circumstances of the engagement, that procedure would be ineffective in achieving the aim of the requirement.	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)		
<i>Failure to Achieve an Objective</i>			
19. If an objective in this ISAE or a relevant subject matter-specific ISAE cannot be achieved, the practitioner shall evaluate whether this requires the practitioner to modify the practitioner’s conclusion or withdraw from the engagement (where withdrawal is possible under applicable law or regulation). Failure to achieve an objective in a relevant ISAE represents a significant matter requiring documentation in accordance with paragraph 79 of this ISAE.	Not included However, one of the objectives in par. 3 of AT-C 205 is to obtain reasonable assurance about whether the subject matter as measured or evaluated against the criteria is free from material misstatement. Par. 47 of AT-C 205 states, “If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and the practitioner should express a qualified opinion, disclaim an opinion, or withdraw from the engagement, when withdrawal is possible under applicable law or regulation....” This requirement would get the practitioner to the same place.	Not included However one of the objectives in par. 3 of AT-C 215 is 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; Par. 60 of AT-C 210 states, “If the practitioner is unable to obtain sufficient appropriate 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. This requirement would get the practitioner to the same place.	
Ethical Requirements			
20. The practitioner shall comply with Parts A and B of the IESBA Code related to assurance engagements, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. (Ref: Para. A30–A34, A60)	105.5 The “Compliance With Standards Rule” (AICPA, <i>Professional Standards</i> , 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.	Same as column 2.	

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Acceptance and Continuance			
21. 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.	105.23. 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.	Same as column 2.	
22. The practitioner shall accept or continue an assurance engagement only when: (Ref: Para. A30– A34) (a) The practitioner has no reason to believe that relevant ethical requirements, including independence, will not be satisfied; (b) The practitioner is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph 32); and (c) The basis upon which the engagement is to be performed has been agreed, through: (i) Establishing that the preconditions for an assurance engagement are present (see also paragraphs 24–26); and (ii) Confirming that there is a common understanding between the practitioner and the engaging party of the terms of	105.27 The practitioner should accept an attestation engagement only when the practitioner: a. has no reason to believe that relevant ethical requirements, including independence, will not be satisfied; b. is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph 32); c. has determined that the engagement to be performed meets all the preconditions for an attestation engagement (see also paragraphs ,24—.25) and d. has reached a common understanding with the engaging party of the terms of the engagement, including the practitioner’s reporting responsibilities.	Same as column 2.	

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the engagement, including the practitioner's reporting responsibilities.			
23. 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.	Not included	Same as column 2	.
<i>Preconditions for the Assurance Engagement</i>			
24. In order to establish whether the preconditions for an assurance 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–A36) (a) The roles and responsibilities of the appropriate parties are suitable in the circumstances; and (Ref: Para. A37–A39) (b) The engagement exhibits all of the following characteristics: (i) The underlying subject matter is appropriate; (Ref: Para. A40–A44)	105.25 In order to establish that the preconditions for an attestation engagement are present, the practitioner should determine both of the following , on the basis of a <u>preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies)</u> , determine whether: <u>a. The roles and responsibilities of the appropriate parties are suitable in the circumstances; (Ref: par. A38-A39)</u> <u>b. The responsible party is a party other than the practitioner and takes responsibility for the subject matter in accordance with (or based on) the criteria . (Ref: par. .A35.A39)</u> <u>c. The engagement exhibits all of the following characteristics:</u> <u>i. The subject matter is appropriate. (Ref: par. .A40–A45 .A36-A44)</u>	Same as column 2.	Revised par .25 of AT-C 105 to conform with the wording in ISAE 3000. Added item “a” to par. 25 of AT-C 105. Paragraph 13 of ISAE 3000 defines <i>appropriate party(ies)</i> as the responsible party, the measurer or evaluator, or the engaging party, as appropriate. This provides for direct engagements, in which the measurer or evaluator may be a

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<p>(ii) The criteria that the practitioner expects to be applied in the preparation of the subject matter information are suitable for the engagement circumstances, including that they exhibit the following characteristics: (Ref: Para. A45–A50)</p> <ul style="list-style-type: none"> a. Relevance. b. Completeness. c. Reliability. d. Neutrality. e. Understandability. 	<p>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. .A46–.A56 A42–A52)</p> <p>Included as application guidance. 105.A42A46 Suitable criteria exhibit all of the following characteristics:</p> <ul style="list-style-type: none"> • <i>Relevance</i>. Criteria are relevant to the subject matter. • <i>Objectivity</i>. Criteria are free from bias. • <i>Measurability</i>. Criteria permit reasonably consistent measurements, qualitative or quantitative, of subject matter. • <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. 		<p>party other than the responsible party.</p> <p>Retained the attributes of suitable criteria in an application paragraph in AT-C 105 (par. A46.)</p> <p>Did not change the terms “objectivity” and “measurability” Neutrality in ISAE 3000 equals objectivity in AT-C 105</p> <p>Reliability in ISAE 3000 equals measurability in AT-C 105.</p> <p>Did not add “understandability.” AT-C105.A46 does not include “understandability” as an attribute of suitable criteria because it is too subjective (What is understandable to one person may not be understandable to someone else.)</p>
<p>(iii) The criteria that the practitioner expects to be applied in the preparation of the subject matter information will be available to the intended users. (Ref: Para. A51–A52)</p>	<p>See par. 25cii of AT-C 105 re availability of criteria</p>		
<p>(iv) The practitioner expects to be able to obtain the evidence needed to support the practitioner’s conclusion;</p>	<p>iii. The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner’s opinion, conclusion, or findings.;</p>		

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<p>(Ref: Para. A53–A55</p> <p>(v) The practitioner’s conclusion, in the form appropriate to either a reasonable assurance engagement or a limited assurance engagement, is to be contained in a written report; and</p> <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. A56)</p>	<p>including (Ref: par. A57–A58A53–A54)</p> <p>(1) access to all information of which the responsible appropriate party is aware that is relevant to the measurement, evaluation, or disclosure of the subject matter;</p> <p>(2) access to additional information that the practitioner may request from the responsible appropriate party for the purpose of the engagement; and</p> <p>(3) unrestricted access to persons within the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence.</p> <p>iv. The practitioner’s opinion, conclusion, or findings, in the form appropriate to the engagement, is to be contained in a written practitioner’s report.</p> <p>Not included</p>		<p>Did not add “a rational purpose” to AT-C 105 AT-C 105 does not include “a rational purpose” as a characteristic of an attestation engagement because the term is too subjective.</p>

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<p>25. If the preconditions for an assurance engagement are not present, the practitioner shall discuss the matter with the engaging party.</p> <p>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 ISAEs. Accordingly, the practitioner shall not include any reference within the assurance report to the engagement having been conducted in accordance with this ISAE or any other ISAE(s).</p>	<p>105.26 If the preconditions in paragraphs .24–.25 are not present, the practitioner should discuss the matter with the engaging party to attempt to resolve the issue.</p> <p>Not included</p> <p>Related requirement</p> <p>105.26 If the preconditions in paragraphs .24–.25 are not present, the practitioner should discuss the matter with the engaging party to attempt to resolve the issue.</p>	<p>Same as column 2.</p>	<p>Did not add the highlighted portion of par. 25 of ISAE 3000 to AT-C 105.</p>
<p><i>Limitation on Scope Prior to Acceptance of the Engagement</i></p>			
<p>26. If the engaging party imposes a limitation on the scope of the practitioner’s work in the terms of a proposed assurance engagement such that the practitioner believes the limitation will result in the practitioner disclaiming a conclusion on the subject matter information, 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>Covered by par 25 of AT-C 105, which states that one of the preconditions for accepting an attestation engagement is that</p> <p>iii. The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner’s opinion, conclusion, or findings, including (Ref: par. A53–A54A57–A58) (1) access to all information of which the responsible appropriate party is aware that is relevant to the</p>	<p>Same as column 2.</p>	

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	<p>measurement, evaluation, or disclosure of the subject matter;</p> <p>(2) access to additional information that the practitioner may request from the responsible <u>appropriate</u> party for the purpose of the engagement; and</p> <p>(3) unrestricted access to persons within the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence.</p>		
<i>Agreeing on the Terms of the Engagement</i>			
<p>27. 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. A57– A58)</p>	<p>205.7 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. A2.A3)</p>	<p>210.08 The practitioner should agree upon the terms of the engagement with the engaging party. The agreed-upon terms of the engagement should be specified in sufficient detail in an engagement letter or other suitable form of written agreement. (Ref: par. .A2)</p>	
<p>28. 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>205.9 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms of the current engagement, and the reminder should be documented</p>	<p>10 Although an engagement may recur, each engagement is considered a separate engagement. The practitioner should assess whether circumstances require revision to the terms of a preceding engagement. If the practitioner concludes that the terms of the preceding engagement need not be revised for the current engagement, the practitioner should remind the engaging party of the terms</p>	

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		of the current engagement, and the reminder should be documented.	
<i>Acceptance of a Change in the Terms of the Engagement</i>			
29. 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. A59)	105.29. The practitioner should not agree to a change in the terms of the engagement when no reasonable justification for doing so exists. If a change in the terms of the engagement is made, the practitioner should not disregard evidence that was obtained prior to the change. (Ref: par. .A55–A56 A59–.A60)	Same as column 2.	
<i>Assurance Report Prescribed by Law or Regulation</i> 30. In some cases, law or regulation of the relevant jurisdiction prescribe the layout or wording of the assurance report. In these circumstances, the practitioner shall evaluate: (a) Whether intended users might misunderstand the assurance conclusion; and (b) If so, whether additional explanation in the assurance report can mitigate possible misunderstanding. If the practitioner concludes that additional explanation in the assurance report cannot mitigate possible misunderstanding, the practitioner shall not accept the engagement, unless required by law or regulation to do so. An engagement conducted in accordance with such law or regulation does not comply with ISAEs. Accordingly, the practitioner shall not include any reference within the assurance report to the	105.18 If the practitioner is required by law or regulation to use a specific layout, form, or wording of the practitioner's report and the prescribed form of report is not acceptable or would cause a practitioner to make a statement that the practitioner has no basis to make, the practitioner should reword the prescribed form of report or attach an appropriately worded separate practitioner's report (Ref: par. A28 A30)	Same as column 2.	

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engagement having been conducted in accordance with this ISAE or any other ISAE(s) (see also paragraph 71).			
<i>Characteristics of the Engagement Partner</i>			
31. The engagement partner shall:		Same as column 2.	
(a) Be a member of a firm that applies ISQC 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQC 1; (Ref: Para. A60–A66)	Not included		
(b) Have competence in assurance skills and techniques developed through extensive training and practical application; and (Ref: Para. A60)	Items b and c are not specifically included. However, they would be covered by the AICPA Code of Professional Conduct. Also, par .27b of AT-C 105 states, “The practitioner should accept an attestation engagement only when the practitioner		
(c) Have sufficient competence in the underlying subject matter and its measurement or evaluation to accept responsibility for the assurance conclusion. (Ref: Para. A67–A68)	<i>b.</i> is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities (see also paragraph .32) Par. 32 of AT-C 105 states, “The engagement partner should be satisfied that <i>a.</i> 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. Error! Reference source not found.—Error! Reference source not found.)		
	<i>i.</i> perform the engagement in		

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	<p>accordance with professional standards and applicable legal and regulatory requirements and</p> <p>ii. enable the issuance of a practitioner's report that is appropriate in the circumstances This would also include the engagement partner;</p>		
<i>Assignment of the Team</i>			
<p>32. The engagement partner shall: (Ref: Para. A69)</p> <p>(a) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities to: (Ref: Para. A70–A71)</p> <p style="padding-left: 40px;">(i) Perform the engagement in accordance with relevant standards and applicable legal and regulatory requirements; and</p> <p style="padding-left: 40px;">(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>105.32 The engagement partner should be satisfied that</p> <p>a. the engagement team, and any practitioner's external specialists, collectively, have the appropriate competence, including knowledge of the subject matter, and capabilities to (Ref: par. A59A63–A60A64)</p> <p style="padding-left: 40px;">i. perform the engagement in accordance with professional standards and applicable legal and regulatory requirements and</p> <p style="padding-left: 40px;">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</p>	Same as column 2.	

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<p>(i) A practitioner's expert where the work of that expert is to be used; and (Ref: Para. A70–A71)</p> <p>(ii) Another practitioner, not part of the engagement team, where the assurance work of that practitioner is to be used, (Ref: Para. A72–A73)</p> <p>to an extent that is sufficient to accept responsibility for the assurance conclusion on the subject matter information.</p>	<p>assertion, the engagement team will be able to be involved in the work of</p> <p>i. a practitioner's external specialist when the work of that specialist is to be used and (Ref: par. A61A65)</p> <p>ii. an other practitioner, when the work of that practitioner is to be used.</p> <p>c. those involved in the engagement have been informed of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>d. engagement team members have been directed to bring to the engagement partner's attention significant questions raised during the engagement so that their significance may be assessed.</p>		
<i>Responsibilities of the Engagement Partner</i>			
<p>33. The engagement partner shall take responsibility for the overall quality on the engagement. This includes responsibility for:</p> <p>(a) Appropriate procedures being performed regarding the acceptance and continuance of client relationships and</p>	<p>105.33 The engagement partner should take responsibility for the overall quality on each attestation engagement. This includes responsibility for the following:</p> <p>a. Appropriate procedures being perform regarding the acceptance and continuance of client relationships and</p>	Same as column 2.	

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<p>engagements;</p> <p>(b) The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements;</p> <p>(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. A74)</p> <p>(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 ISAEs and relevant legal and regulatory requirements; and</p> <p>(e) Appropriate consultation being undertaken by the engagement team on difficult or contentious matters.</p>	<p>engagements</p> <p>b. The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements</p> <p>c. Reviews being performed in accordance with the firm's review policies and procedures and reviewing the engagement documentation on or before the date of the practitioner's report (Ref: par. A62.A66)</p> <p>d. Appropriate engagement documentation being maintained to provide evidence of achievement of the practitioner's objectives and that the engagement was performed in accordance with the attestation standards and relevant legal and regulatory requirements</p> <p>e. Appropriate consultation being undertaken by the engagement team on difficult or contentious matters</p>		
<p>34. 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</p>	<p>Added par. 34 of ISAE 3000 to AT-C 105. 105.34 Throughout the engagement, the <u>engagement partner should 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</u></p>	<p>Same as column 2.</p>	<p>(This is included in the AU-Cs in AU-C 220.11-12.)</p>

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system of quality control or otherwise that indicate that members of the engagement team have not complied with relevant ethical requirements, the engagement partner, in consultation with others in the firm, shall determine the appropriate action.	<u>come to the engagement partner's attention through the firm's system of quality control or otherwise that indicate that members of the engagement team have not complied with relevant ethical requirements, the engagement partner, in consultation with others in the firm, shall determine the appropriate action.</u>		
35. 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.	Added par. 35 of ISAE 3000 to AT-C 105. 105.35 <u>The engagement partner should 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 engagement.</u>	Same as column 2.	This is included in the AU-Cs in AU-C 220.24.
<i>Engagement Quality Control Review</i>			
36. 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: (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	105.44 For those engagements, if any, for which the firm has determined that an engagement quality control review is required (Ref: par. A65 A69) a. the engagement partner should take responsibility for discussing with the engagement quality control reviewer significant findings or issues arising during the engagement, including those identified during the engagement quality control review, and <u>should not</u> release the practitioner's report until completion of the engagement quality control review and	Same as column 2.	

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<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. A75)</p> <ul style="list-style-type: none"> (i) Discussion of significant matters with the engagement partner; (ii) Review of the subject matter information and the proposed assurance report; (iii) Review of selected engagement documentation relating to the significant judgments the engagement team made and the conclusions it reached; and (iv) Evaluation of the conclusions reached in formulating the assurance report and consideration of whether the proposed assurance report is appropriate. 	<p><i>b.</i> 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> <ul style="list-style-type: none"> i. Discussion of significant findings or issues with the engagement partner ii. Reading the written subject matter or assertion and the proposed report iii. Reading selected engagement documentation relating to the significant judgments the engagement team made and the related conclusions <u>decisions</u> it reached iv. Evaluation of the conclusions reached in formulating the report and consideration of whether the proposed report is appropriate 		
Professional Skepticism, Professional Judgment, and Assurance Skills and Techniques			
<p>37. The practitioner shall plan and perform an engagement with professional skepticism, recognizing that circumstances may exist that cause the subject matter information to be materiality misstated. (Ref: Para. A76–A80)</p>	<p>105.43-45 The practitioner should plan and perform an attestation engagement with professional skepticism. (Ref: par. A66A70–A68A72)</p>	Same as column 2.	

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38. The practitioner shall exercise professional judgment in planning and performing an assurance engagement, including determining the nature, timing and extent of procedures. (Ref: Para. A81– A85)	105. 45-47 The practitioner should exercise professional judgment in planning and performing an attestation engagement. (Ref: par. A69A73–A74A78)	Same as column 2.	
39. The practitioner shall apply assurance skills and techniques as part of an iterative, systematic engagement process.	Not included	Same as column 2.	This requirement was not added to AT-C 105 because “assurance skills and techniques” is not a defined term in AT-C 105
Planning and Performing the Engagement			
<i>Planning</i>			
40. The practitioner shall plan the engagement so that it will be performed in an effective manner, including setting the 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 objective of the practitioner. (Ref: Para. A86–A89)	205.10 The practitioner should establish an overall engagement strategy that sets the scope, timing, and direction of the engagement and guides the development of the engagement plan. <u>The nature, timing and extent of the practitioner’s procedures may be affected by the extent to which the responsible party has measured or evaluated the subject matter against the criteria. The practitioner should exercise professional judgement in selecting and applying procedures in order to accumulate sufficient appropriate evidence that provides a reasonable basis for the practitioner’s opinion.</u> (Ref: par.A11-A14-A9-A12)	210.11. The practitioner should <u>establish an overall engagement strategy that sets</u> the scope, timing, and direction of the engagement and determine the nature, timing, and extent of the planned procedures that are required to be carried out in order to achieve the objectives of the engagement. <u>The nature, timing, and extent of the practitioner’s procedures may be affected by the extent to which the responsible party has measured or evaluated the subject matter against the criteria. The practitioner should exercise professional judgment in selecting and applying procedures to accumulate sufficient appropriate evidence that provides a reasonable basis for the practitioner’s conclusion.</u>	

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		(Ref: par. A11-A14.A9-A12)	
41. The practitioner shall determine whether the criteria are suitable for the engagement circumstances, including that they exhibit the characteristics identified in paragraph 24(b)(ii).	Par. 25bii of AT-C 105 requires that the criteria be suitable in order for the practitioner to perform the engagement.	Same as column 2.	This requirement was not added to AT-C 105 because suitable criteria are a precondition for an attestation engagement.
42. If it is discovered after the engagement has been accepted that one or more preconditions for an assurance engagement is not present, the practitioner shall discuss the matter with the appropriate party(ies), and shall determine: <ul style="list-style-type: none"> (a) Whether the matter can be resolved to the practitioner's satisfaction; (b) Whether it is appropriate to continue with the engagement; and (c) Whether and, if so, how to communicate the matter in the assurance report. 	105.28 If it is discovered after the engagement has been accepted that one or more of the preconditions for an attestation engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and should determine <ul style="list-style-type: none"> a. whether the matter can be resolved; b. whether it is appropriate to continue with the engagement; and 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. 	Same as column 2.	
43. If it is discovered after the engagement has been accepted that some or all of the applicable criteria are unsuitable or 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 or adverse conclusion, or disclaimer of	Not specifically included however this would be covered by par. 105.28 above because suitable criteria are one of the preconditions for an attestation engagement.	Same as column 2.	

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conclusion, as appropriate in the circumstances. (Ref: Para. A90–A91)			
<i>Materiality</i>			
44. The practitioner shall consider materiality when: (Ref: Para. A92–A100)	In AT-C 205 "the "overall engagement strategy" is the equivalent of planning.	In AT-C 210 "the "overall engagement strategy" is the equivalent of planning.	
(a) Planning and performing the assurance engagement, including when determining the nature, timing and extent of procedures; and	Added the bold underlined words to par. 16 of AT-C 205 16. <u>The practitioner should consider materiality</u> When when establishing the overall engagement strategy, the practitioner should consider materiality for the subject matter determining the nature, timing and extent of procedures, and evaluating whether the subject matter is free from material misstatement. (Ref: par. A15–A21A17–A23)	210.14 The practitioner should consider materiality when <u>establishing the overall engagement strategy,</u> planning and performing the review engagement including when, determining the nature, timing, and extent of procedures, and 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. (Ref: par. . A17 -A23)	
(b) Evaluating whether the subject matter information is free from material misstatement.	Related Requirement 205.17 The practitioner should reconsider materiality for the subject matter if the practitioner becomes aware of information during the engagement that would have caused the practitioner to have initially determined a different materiality.	Related Requirement 210.15 <u>The practitioner should reconsider materiality for the subject matter if the practitioner becomes aware of information during the engagement that would have caused the practitioner to have initially determined a different materiality.</u>	
<i>Understanding the Underlying Subject Matter and Other Engagement Circumstances</i>			

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<p>45. 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 misstatement or non-compliance with laws and regulations affecting the subject matter information; (Ref: Para. A101)</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 information; and</p> <p>(c) Whether the responsible party has used any experts in the preparation of the subject matter information.</p>	<p>205.32. The practitioner should</p> <p>b. make inquiries of appropriate parties to determine whether they have knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.</p> <p>Added par. 15 to AT-C 205 to address items b and c of ISAE 3000: :15. <u>The practitioner should make inquiries of the appropriate party(ies) regarding</u></p> <p>a. <u>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</u></p> <p>b. <u>whether the responsible party has used any specialists in the preparation of the subject matter.</u></p>	<p>210.24 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>Added par. 13 to AT-C 210 to address items b and c of ISAE 3000:</p> <p>The practitioner should make inquiries of the appropriate party(ies) regarding</p> <p>a. 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>b. whether the responsible party has used any specialists in the preparation of the subject matter.</p>	
<p>46R. 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 material misstatement</p>	<p>205.13 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to (Ref: par. (A13-A14.A15-.A16)</p> <p>a. enable the practitioner to identify and assess the risks of material</p>	<p>Not applicable to limited assurance engagements.</p>	

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<p>in the subject matter information; 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. A101–A103, A107)</p>	<p>misstatement in the subject matter and</p> <p>b. provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner's opinion.</p>		
<p>46. L 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 material misstatement of the subject matter information is likely to arise; and</p> <p>(b) Thereby, provide a basis for designing and performing procedures to address the areas identified in paragraph 45L(a) and to obtain limited assurance to support the practitioner's conclusion. (Ref: Para. A101–A104, A107)</p>	<p>Not applicable to examination engagements</p>	<p>210.12 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to (Ref: par. A15)</p> <p>a. enable the practitioner to identify areas where a material misstatement of the subject matter is likely to arise; and (Ref: par. A16)</p> <p>b. provide a basis for designing and performing procedures to address the areas identified in paragraph 12a and 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>47R In obtaining an understanding of the underlying subject matter and other engagement circumstances under paragraph 46R, the</p>	<p>205.4514 In obtaining an understanding of the subject matter in accordance with paragraph .13 44, the practitioner should obtain an</p>	<p>Not applicable to limited assurance engagements.</p>	

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<p>practitioner shall obtain an understanding of internal control over the preparation of the subject matter information relevant to the engagement. This includes evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter information. (Ref: Para. A105)</p>	<p>understanding of internal control over the preparation of the subject matter relevant to the engagement. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter.</p>		
<p>47. L. In obtaining an understanding of the underlying subject matter and other engagement circumstances under paragraph 46L, the practitioner shall consider the process used to prepare the subject matter information. (Ref: Para. A106)</p>	<p>Not applicable to examination engagements</p>		<p>Did not include in AT-C 210 because a limited assurance engagement (i.e., review) does not contemplate obtaining an understanding of internal control.</p>
<p>48R Based on the practitioner’s understanding (see paragraph 46R) the practitioner shall: (Ref: Para. A108–A110)</p> <p>(a) Identify and assess the risks of material misstatement in the subject matter information; and</p> <p>(b) Design and perform procedures to</p>	<p>205.18 The practitioner should identify and assess risks of material misstatement as the basis for designing and performing further procedures whose nature, timing, and extent (Ref: par. . A22–A23A24–.A25)</p> <p>a. are responsive to assessed risks of material misstatement and</p> <p>b. allow the practitioner to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects.</p> <p>205.20 The practitioner should design and</p>	<p>Not applicable to limited assurance engagements</p>	

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<p>respond to the assessed risks and to obtain reasonable assurance to support the practitioner's conclusion.</p> <p>In addition to any other procedures on the subject matter information 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 subject matter information when:</p> <p>(i) The practitioner's assessment of the risks of material misstatement includes an expectation that controls are operating effectively, or</p> <p>(ii) Procedures other than testing of controls cannot alone provide sufficient appropriate evidence.</p>	<p>implement overall responses to address the assessed risks of material misstatement for the subject matter or assertion. (Ref: par.A24-A25.A26-.A27)</p> <p>205.24 The practitioner should design and perform tests of controls to obtain sufficient appropriate evidence about the operating effectiveness of relevant controls if</p> <p>a. the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing, and extent of other procedures;</p> <p>b. procedures other than tests of controls cannot alone provide sufficient appropriate evidence; or</p> <p>c. the subject matter is internal control.</p>		
<p>48. L Based on the practitioner's understanding (see paragraph 46L), the practitioner shall: (Ref: Para. A108–A112)</p> <p>(a) Identify areas where a material misstatement of the subject matter information is likely to arise;</p> <p>(b) Design and perform procedures to address the areas identified in paragraph</p>	<p>Not applicable to examination engagements.</p>	<p>210.17. Based on the practitioner's understanding obtained pursuant to <u>paragraph .12</u>, the practitioner should:</p> <p><u>a. identify areas where a material misstatement of the subject matter is likely to arise and design and perform procedures, to address</u></p>	<p>Modified old par. 16 of AT-C 210 to conform with ISAE 3000 (new par. 15 of AT-C 210).</p>

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48L(a) and to obtain limited assurance to support the practitioner's conclusion.		such areas to obtain limited assurance to support the conclusion in the practitioner's report; and; <u>b.</u> if no such areas are identified, design and perform procedures to obtain limited assurance to support the conclusion in the practitioner's report.	
Revision of Risk Assessment in a Reasonable Assurance Engagement			
49R. The practitioner's assessment of the risks of material misstatement in the subject matter information 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 material misstatement, the practitioner shall revise the assessment and modify the planned procedures accordingly. (Ref: Para. A112)	205.34 The practitioner's assessment of the risks of material misstatement may change during the course of the engagement as additional evidence is obtained. In circumstances in which the practitioner obtains evidence from performing further procedures, or if new information is obtained, either of which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner should revise the assessment and modify the planned procedures accordingly. (Ref: par. A31-A32 .A33–.A34)	Not applicable to limited assurance engagements	
Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement 49. L. If the practitioner becomes aware of a matter(s) that causes the practitioner to believe that the subject matter information may be materially misstated, the practitioner shall design and perform additional procedures to obtain	Not applicable to examination engagements	210.28 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	

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<p>further evidence until the practitioner is able to: (Ref: Para. A112– A117)</p> <ul style="list-style-type: none"> (a) Conclude that the matter is not likely to cause the subject matter information to be materially misstated; or (b) Determine that the matter(s) causes the subject matter information to be materially misstated. 		<p>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>50. When designing and performing procedures, the practitioner shall consider the relevance and reliability of the information to be used as evidence. If:</p> <ul style="list-style-type: none"> (a) Evidence obtained from one source is inconsistent with that obtained from another; or (b) The practitioner has doubts about the reliability of information to be used as evidence, 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>205.23 When designing and performing procedures, the practitioner should consider the relevance and reliability of the information to be used as evidence. If</p> <ul style="list-style-type: none"> a. evidence obtained from one source is inconsistent with that obtained from another, b. the practitioner has doubts about the reliability of information to be used as evidence, or <p>205.34 The practitioner’s assessment of the risks of material misstatement may change during the course of the engagement as additional evidence is obtained. In circumstances in which the practitioner obtains evidence from performing further procedures, or if new information is obtained, either of which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner should revise the assessment and modify the planned procedures accordingly. (Ref: par. A31-A32.A32-.A33)</p>	<p>Not included in AT-C section 210.</p>	<p>Par. 23 of AU-C 205 does not contain the exact requirement contained in par. 43b of ISAE 3000 (for the practitioner to determine what changes or additions to procedures are necessary to resolve the matter, and to consider the effect of the matter if any, on other aspects of the engagement). However, par. 34 of AU-C 205 would result in the practitioner performing additional or revised procedures.</p> <p>Did not add to AT-C 205 or AT-C 210</p>

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51. The practitioner shall accumulate uncorrected misstatements identified during the engagement other than those that are clearly trivial. (Ref: Para. A118–A119)	205.45 The practitioner should accumulate misstatements identified during the engagement other than those that are clearly trivial. (Ref: par. A47–A48 <u>A49–A50</u>)	210.30 The practitioner should accumulate misstatements identified during the engagement, other than those that are clearly trivial. (Ref: par. A33–A34–A35–A36)	
<p><i>Work Performed by a Practitioner's Expert</i></p> <p>52. When the work of a practitioner's expert is to be used, the practitioner shall also: (Ref: Para. A120– A124)</p> <p>(a) Evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. In the case of a practitioner's external expert, the evaluation of objectivity shall include inquiry regarding interests and relationships that may create a threat to that expert's objectivity; (Ref: Para. A125–A128)</p> <p>(b) Obtain a sufficient understanding of the field of expertise of the practitioner's expert; (Ref: Para. A129–A130)</p> <p>(c) Agree with the practitioner's expert on the nature, scope and objectives of that expert's work; and (Ref: Para. A131–A132)</p> <p>(d) Evaluate the adequacy of the practitioner's expert's work for the practitioner's purposes. (Ref: Para. A133–A134)</p>	<p>205.36 When the practitioner expects to use the work of a practitioner's specialist, the practitioner should do the following:</p> <p>a. Evaluate whether the practitioner's specialist has the necessary competence, capabilities, and objectivity for the practitioner's purposes. In the case of a practitioner's external specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's specialist. (Ref: par. A38–A41<u>A37–A40</u>)</p> <p>b. Obtain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. <u>A41</u>A42)</p> <p>c. Agree with the practitioner's specialist regarding (Ref: par. <u>A42</u>A43)</p> <p style="padding-left: 20px;">i. the nature, scope, and objectives of that practitioner's specialist's work;</p> <p>d. Evaluate the adequacy of the work of the practitioner's specialist for the practitioner's purposes, including</p>	<p>Not included in AT-C 210 Added to AT-C 105</p>	See new par..33 of AT-C 105

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	<ul style="list-style-type: none"> i. the relevance and reasonableness of the findings and conclusions of the practitioner's specialist and their consistency with other evidence; ii. if the work of the practitioner's specialist involves the use of significant assumptions and methods <ul style="list-style-type: none"> (1) obtaining an understanding of those assumptions and methods and (2) evaluating the relevance and reasonableness of those assumptions and methods in the circumstances, giving consideration to the rationale and support provided by the practitioner's specialist, and in relation to the practitioner's other findings and conclusions; iii. if the work of the practitioner's specialist involves the use of source data that are significant to the work of the practitioner's specialist, the relevance, completeness, and accuracy of that source data. 		
Work Performed by Another Practitioner, a Responsible Party's or Measurer's or Evaluator's Expert, or an Internal Auditor (Ref: Para. A135)			
53. When the work of another practitioner is to be used, the practitioner shall evaluate whether that work is adequate for the practitioner's purposes	105.31 When the practitioner expects to use the work of an other practitioner, the practitioner should (Ref: par. A57-A58 .A61-.A62) <ul style="list-style-type: none"> e. evaluate whether the other practitioner's 	Same as column 2.	

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	work is adequate for the practitioner's purposes.		
<p>54. If information to be used as evidence has been prepared using the work of a responsible party's or a measurer's or evaluator's expert, the practitioner shall, to the extent necessary having regard to the significance of that expert's work for the practitioner's purposes:</p> <p>(a) Evaluate the competence, capabilities and objectivity of that expert;</p> <p>(b) Obtain an understanding of the work of that expert; and</p> <p>(c) Evaluate the appropriateness of that expert's work as evidence.</p>	<p>205.36 When the practitioner expects to use the work of a practitioner's specialist, the practitioner should do the following:</p> <p>a. Evaluate whether the practitioner's specialist has the necessary competence, capabilities, and objectivity for the practitioner's purposes. In the case of a practitioner's external specialist, the evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's specialist. (Ref: par. A38-A41.<u>A37-.A40</u>)</p> <p>b. Obtain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. . <u>A42.A41</u>)</p> <p style="padding-left: 20px;">i. determine the nature, scope, and objectives of that specialist's work for the practitioner's purposes and</p> <p style="padding-left: 20px;">ii. evaluate the adequacy of that work for the practitioner's purposes.</p> <p>d. evaluate the adequacy of the work of the practitioner's specialist for the practitioner's purposes.</p>	<p>210. 29 When the practitioner expects to use the work of a practitioner's specialist or internal auditors, the practitioner should apply the requirements in section 205, <i>Examination Engagements</i>, and the related application guidance, as appropriate, for a review engagement.¹</p> <p>¹ Paragraphs .36-.44 of section 205, <i>Examination Engagements</i>.</p>	

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<p>55. If the practitioner plans to use the work of the internal audit function, the practitioner shall evaluate the following</p> <p>:</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>205.39 When the practitioner expects to use the work of the internal audit function in obtaining evidence or to use internal auditors to provide direct assistance, the practitioner should determine whether the work can be used for purposes of the examination by evaluating (Ref: par. A46-A48.A44-A46)</p> <p>b. the extent to which the internal audit function's organizational status and relevant policies and procedures support the objectivity of the internal audit function or for internal auditors providing direct assistance, the existence of threats to the objectivity of those internal auditors and the related safeguards applied to reduce or eliminate those threats;</p> <p>a. the level of competence of the internal audit function or the individual internal auditors providing direct assistance; and</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.</p> <p>205.40 When using the work of the internal audit function, the practitioner should perform sufficient procedures on the body of work of the internal audit function as a whole that the</p>	<p>See preceding.</p>	

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	practitioner plans to use to determine its adequacy for the purpose of the examination engagement, including reperforming some of the body of work of the internal audit function that the practitioner intends to use in obtaining evidence.		
<p><i>Written Representations</i></p> <p>56. The practitioner shall request from the appropriate party(ies) a written representation:</p> <p>(a) That it has provided the practitioner with all information of which the appropriate party(ies) is aware that is relevant to the engagement. (Ref: Para. A54–A55 and A136–A138)</p> <p>(b) Confirming the measurement or evaluation of the underlying subject matter against the applicable criteria, including that all relevant matters are reflected in the subject matter information.</p>	<p>205.50 The practitioner should request from the appropriate responsible party(ies) written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A59- A62A61–.A66)</p> <p><i>b. state that the appropriate party(ies) has provided the practitioner with all relevant information and access, as agreed upon in the terms of the engagement.</i></p> <p><i>f. state whether the subject matter has been measured or evaluated against the criteria, and, if so, the results of that measurement or evaluation (Ref: par. A65)</i></p>	<p>210. 35 The practitioner should request from the appropriate party(ies) written representations in the form of a letter addressed to the practitioner. The representations should (Ref: par. .A50–.A54)</p> <p><i>b. state that the appropriate party(ies) has provided the practitioner with all relevant information and access, as agreed upon in the terms of the engagement.</i></p> <p><i>f state whether the subject matter has been measured or evaluated against the criteria, and, if so, the results of that measurement or evaluation . (Ref: par. A54)</i></p>	
<p>57. 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</p>	<p>205.50 The practitioner should request from the responsible <u>appropriate</u> party(ies) written representations in the form of a letter addressed to the practitioner The</p>	<p><i>d. state that the appropriate party(ies) has disclosed to the practitioner</i></p>	

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matter information, the practitioner shall request such other written representations.	representations should (Ref: par. Error! eference source not found. Error! Reference source not found. A61-A66 <i>id.</i> state that the <u>appropriate</u> responsible party(<i>ies</i>) has disclosed to the practitioner iii. other matters as the practitioner deems appropriate.	i. its knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter; and ii. other matters as the practitioner deems appropriate.	
58. When written representations relate to matters that are material to the subject matter information, 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.	205.5352 When written representations are directly related 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.	210.37 When written representations are directly related to matters that are material to the subject matter, the practitioner should a. evaluate their reasonableness and consistency with other review 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.	
59. The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.	205.5453 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.	210.38 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.	The requirement for dating the written representations in ISAE 3000 provide for greater latitude than AU-C 205 and AT-C 210 do.
Requested Written Representations Not Provided or Not Reliable			

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<p>60. If one or more of the requested written representations are not provided or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or that the written representations are otherwise not reliable, the practitioner shall: (Ref: Para. A139)</p> <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 conclusion in the assurance report.</p>	<p>205.55⁵⁴ When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should (Ref: par. A68-A69^{A64})</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 evidence in general; and</p> <p>c. if any of the matters are not resolved to the practitioner's satisfaction, take appropriate action, <u>including determining the possible effect on the opinion in the practitioner's report.</u></p>	<p>210.39 When the engaging party is the responsible party, and one or more of the requested written representations are not provided, or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or the practitioner concludes that the written representations are otherwise not reliable, the practitioner should (Ref: par. A51- A53)</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 <u>take appropriate action, including determining the possible effect on the conclusion in the practitioner's report.</u></p>	
<p>Subsequent Events 61. When relevant to the engagement, the practitioner shall consider the effect on the subject matter information and on the assurance report of</p>	<p>205.48 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period (or point in time)</p>	<p>210.33 The practitioner should inquire whether the responsible party, and if different, the engaging party, is aware of any events subsequent to the period</p>	

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<p>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 subject matter information and to affect the appropriateness of the practitioner's conclusion. However, the practitioner has no responsibility to perform any procedures regarding the subject matter information after the date of the assurance report. (Ref: Para. A140–A141)</p>	<p>covered by the examination engagement up to the date of the practitioner's report that could have a significant effect on the subject matter or assertion and should apply other appropriate procedures to obtain evidence regarding such events. If the practitioner becomes aware, through inquiry or otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion, the practitioner should take appropriate action. (Ref: par. A56-A58A54-A56)</p> <p>205.4049 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner's report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. A59-A60A57-A58)</p>	<p>(or point in time) covered by the review engagement up to the date of the practitioner's report that could have a significant effect on the subject matter or assertion. If the practitioner becomes aware, through inquiry or otherwise, of such an event, or any other event that is of such a nature and significance that its disclosure is necessary to prevent users of the report from being misled, and information about that event is not adequately disclosed by the responsible party in the subject matter or in its assertion, the practitioner should take appropriate action. (Ref: par. A40-A42)</p> <p>.34 The practitioner has no responsibility to perform any procedures regarding the subject matter or assertion after the date of the practitioner's report. Nevertheless, the practitioner should respond appropriately to facts that become known to the practitioner after the date of the report that, had they been known to the practitioner at that date, may have caused the practitioner to revise the report. (Ref: par. A43-A44)</p>	
<p>Other Information 62. When documents containing the subject matter information and the assurance report thereon include other information, the practitioner</p>	<p>205.5557 If prior to or after the release of the practitioner's report on subject matter or an assertion, the practitioner is willing to permit the inclusion of the report in a document that</p>	<p>210.40 If prior to or after the release of the practitioner's report, the practitioner is willing to permit the inclusion of the practitioner's report in a document that</p>	

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<p>shall read that other information to identify material inconsistencies, if any, with the subject matter information or the assurance report and, if on reading that other information, the practitioner: (Ref: Para. A142)</p> <p>(a) Identifies a material inconsistency between that other information and the subject matter information or the assurance report; or</p> <p>(b) Becomes aware of a material misstatement of fact in that other information that is unrelated to matters appearing in the subject matter information or the assurance report,</p> <p>the practitioner shall discuss the matter with the appropriate party(ies) and take further action as appropriate</p>	<p>contains other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the report. If upon reading the other information, in the practitioner's professional judgment (Ref: par. .A70-A71, A67-A68)</p> <p>a. a material inconsistency between that other information and the subject matter, assertion, or the report exists or</p> <p>b. a material misstatement of fact exists in the other information, the subject matter, assertion, or the report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	<p>contains the subject matter or assertion and other information, the practitioner should read the other information to identify material inconsistencies, if any, with the subject matter, assertion, or the practitioner's report. If on reading the other information, in the practitioner's professional judgment (Ref: par. .A54-.A55)</p> <p>a. a material inconsistency between that other information and the subject matter, assertion, or the practitioner's report exists, or</p> <p>b. a material misstatement of fact exists in the other information, the subject matter, assertion, or the practitioner's report</p> <p>the practitioner should discuss the matter with the responsible party and take further action as appropriate.</p>	
<p>Description of Applicable Criteria</p> <p>63. The practitioner shall evaluate whether the subject matter information adequately refers to or describes the applicable criteria. (Ref: Para. A143-A145)</p>	<p>205.5847 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A72-A73 A69-A70)</p>	<p>210.41 The practitioner should evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria. (Ref: par. .A56-.A57 A52-A53)</p>	
<p>Forming the Assurance Conclusion</p>			
<p>64. The practitioner shall evaluate the sufficiency and appropriateness of the evidence</p>	<p>205.4637 The practitioner should evaluate the sufficiency and appropriateness of the</p>	<p>210.31 The practitioner should evaluate the sufficiency and</p>	

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<p>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 65. (Ref: Para. A146–A152)</p>	<p>evidence obtained in the context of the engagement and, if necessary, attempt to obtain further evidence. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. A51-A55 A49 A53)</p> <p>205.47 If the practitioner is unable to obtain sufficient appropriate necessary further evidence, <u>a scope limitation exists and the practitioner should express a qualified opinion, disclaim an opinion, or withdraw from the engagement, when withdrawal is possible under applicable law or regulation. The practitioner should apply the requirements in paragraphs 69b and 73 68-84 when a scope limitation exists, and the practitioner is determining the type of opinion to be issued.</u> the practitioner should consider the implications for the practitioner's opinion in paragraphs 0 Error! Reference source not found.</p>	<p>appropriateness of the review evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant review evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria. (Ref: par. A37 A39)</p> <p>.32 If the practitioner concludes that the subject matter is materially misstated or is unable to obtain review evidence sufficient for limited assurance, the practitioner should consider the implications for the practitioner's conclusion in paragraphs .49 .56.</p> <p>.60 If the practitioner is unable to obtain sufficient appropriate review evidence, a scope limitation exists. When a scope limitation exists, the practitioner should withdraw from the engagement, when withdrawal is possible under applicable laws and regulations. (Ref: par. A94 A95)</p>	
<p>65. The practitioner shall form a conclusion about whether the subject matter information is free of material misstatement. In forming that conclusion, the practitioner shall consider the practitioner's conclusion in paragraph 64 regarding the sufficiency and appropriateness of</p>	<p>205.59 57 The practitioner should form an opinion about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects. In forming that opinion, the practitioner should evaluate</p>	<p>210.42 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</p>	

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evidence obtained and an evaluation of whether uncorrected misstatements are material, individually or in the aggregate. (Ref: Para. A3 and A153–A154)	<p>a. the practitioner’s conclusion regarding the sufficiency and appropriateness of evidence obtained and (Ref: par. <u>A74</u> .A74)</p> <p>b. whether uncorrected misstatements are material, individually or in the aggregate. (Ref: par. <u>A75</u> A72)</p>	<p>criteria or to the responsible party's assertion in order for it to be fairly stated. In forming that conclusion, the practitioner should evaluate</p> <p>a. the practitioner's conclusion regarding the sufficiency and appropriateness of the review evidence obtained and (Ref: par. <u>A58</u>)</p> <p>b. whether uncorrected misstatements are material, individually or in the aggregate. (Ref: par. <u>A59</u>)</p>	
66. 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>205.7069 The practitioner should express a qualified opinion when (Ref: par. <u>A114-A117</u> A105–A109)</p> <p>b. the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material, but not pervasive.</p> <p>205.7473 The practitioner should disclaim an opinion when the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, and the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be both material and pervasive. (Ref: par. <u>A118</u> A110)</p>		AT-C section 210 does not permit a disclaimer of conclusion. Did not revise AT-C 210 to conform with ISAE 3000.

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Preparing the Assurance Report			
67. The assurance report shall be in writing and shall contain a clear expression of the practitioner's conclusion about the subject matter information. (Ref: Para. A2, A158–A160)	205.5164 The practitioner's report should be in writing. (Ref: par. <u>A78-A80</u> .A75–.A76)	.40 The practitioner's report should be in writing. (Ref: par. <u>.A62–.A64</u>)	ISAE 3000 includes and differentiates the terms “subject matter information” and “underlying subject matter.” The AT-Cs do not.
68. The practitioner's conclusion shall be clearly separated from information or explanations that are not intended to affect the practitioner's conclusion, including any Emphasis of Matter, Other Matter, 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 an Emphasis of Matter, Other Matter, findings, recommendations or additional information is not intended to detract from the practitioner's conclusion. (Ref: Para. A158–A160)	205.7980 The practitioner's opinion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter, describing any other reporting responsibilities; A80... <u>As required by paragraph .79, additional information is clearly separated from the practitioner's opinion and phrased in a manner that makes clear that it is not intended to detract from that opinion..</u>	210.58 The practitioner's conclusion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities. A69...As required by paragraph .58 additional information is clearly separated from the practitioner's conclusion and phrased in a manner that makes it clear that it is not intended to detract from that conclusion.	
<i>Assurance Report Content</i> 69. The assurance report shall include at a minimum the following basic elements:	205.6263 The practitioner's report should include the following, unless the practitioner is disclaiming an opinion, in which case, items .63f, and .63g <u>62g and 62h</u> should be omitted:		
(a) A title that clearly indicates the report is an independent assurance report. (Ref: Para. A161)	205.6263a. A title that includes the word independent. (Ref: par. <u>.A84A78</u>)	210.47a. A title that includes the word <i>independent</i> . (Ref: par. <u>.A67</u>)	Paragraph 69(a) of ISAE 3000 states “A title that clearly indicates the report is an independent

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			assurance report.” Extant AT-C section 210 wording is better as the practitioner is independent, not the report.
(b) An addressee. (Ref: Para. A162)	205.6263 b. An appropriate addressee as required by the circumstances of the engagement.	<i>b.</i> An appropriate addressee as required by the circumstances of the engagement.	
(c) An identification or description of the level of assurance obtained by the practitioner, the subject matter information and, when appropriate, the underlying subject matter. When the practitioner’s conclusion is phrased in terms of a statement made by the appropriate party, that statement shall accompany the assurance report, be reproduced in the assurance report or be referenced therein to a source that is available to the intended users. (Ref: Para A163)	205.62.63 c. An identification or description of the subject matter or assertion being reported on including the point in time or period of time to which the measurement or evaluation of the subject matter or assertion relates. Par. 62g(ii) of AT-C 205 requires that the report identify the level of assurance 205.6261 <u>The practitioner should obtain an assertion</u> if the practitioner is reporting on the assertion, the the assertion should be bound with or accompany the practitioner’s report, or the assertion should be clearly stated in the report. (Ref: par. A77 <u>A83</u>)	<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 (<u>Ref: par. A68</u>). 210.46 The practitioner should obtain a written assertion if the practitioner is reporting on the assertion. The assertion should be bound with or accompany the practitioner’s report, or the assertion should be clearly stated in the report. (Ref: par. ..A10 and A71-A72)	ISAE 3000 includes and differentiates the terms <i>subject matter information</i> and <i>underlying subject matter</i> . The AT-Cs do not.
(d) Identification of the applicable criteria. (Ref: Para. A164)	205. 6263 d. An identification of the criteria against which the subject matter was measured or evaluated. (Ref: par. .A8579)	<i>d.</i> An identification of the criteria against which the subject matter was measured or evaluated. (Ref: par. .A74)	

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<p>(e) Where appropriate, a description of any significant inherent limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria. (Ref: Para. A165)</p>	<p>205. 6263^h. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria. (Ref: par. A9686)</p>	<p>k. A statement that describes significant inherent limitations, if any, associated with the measurement or evaluation of the subject matter against the criteria. (Ref: par. .A82)</p>	
<p>(f) When the applicable criteria are designed for a specific purpose, a statement alerting readers to this fact and that, as a result, the subject matter information may not be suitable for another purpose. (Ref: Para. A166–A167)</p>	<p>205. 6364 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. A1104-A106.A94–A97)</p> <p>a. The practitioner determines that the criteria used to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The criteria are designed for a specific purpose. The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph Error! Reference source not found., ut does provide oral responses to the practitioner’s inquiries about the matters in paragraph Error! eference source not found., as provided for in paragraph Error!</p>	<p>210.48 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. .A92–.A94)</p> <p>a. The practitioner determines that the criteria used to evaluate the subject matter are appropriate only for a limited number of parties who either participated in their establishment or can be presumed to have an adequate understanding of the criteria.</p> <p>b. The criteria used to evaluate the subject matter are available only to specified parties.</p> <p>c. The criteria are designed for a specific purpose.</p>	<p>The conditions that require restriction on the use of the report in par. 63 of AT-C 205 do not include “the criteria are designed for a specific purpose.” Added that condition to the list.</p> <p>Added to par. 55 of AT-C 205</p>

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	<p>reference source not found. and Error! Reference source not found. a. In this case, the use of the practitioner's report should be restricted to the engaging party. (Ref: par. .A97)</p> <p>205.6465 The alert should</p> <ul style="list-style-type: none"> a. state that the practitioner's report is intended solely for the information and use of the specified parties, b. identify the specified parties for whom use is intended, and (Ref: par. A98A107) c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. A99-A104,A108-.A110) 	<p>210.49 The alert should</p> <ul style="list-style-type: none"> a. state that the practitioner's report is intended solely for the information and use of the specified parties, b. identify the specified parties for whom use is intended, and (Ref: par. .A95) c. state that the report is not intended to be, and should not be, used by anyone other than the specified parties. (Ref: par. .A96-.A98) 	
<p>(g) A statement to identify the responsible party and the measurer or evaluator if different, and to describe their responsibilities and the practitioner's responsibilities. (Ref: Para. A168)</p>	<p>205. 6263e. A statement that identifies</p> <ul style="list-style-type: none"> i. the responsible party and its responsibility for the subject matter in accordance with (or based on) the criteria or for its assertion (Ref: par. A86-A88-A80-.A84) <p>Not included. AT-C 205 does not include a requirement for the report to identify the measurer or evaluator if the measurer or evaluator is not the responsible party.</p>	<p>e. A statement that identifies</p> <ul style="list-style-type: none"> i. the responsible party and its responsibility for the subject matter in accordance with (or based on) the criteria or for its assertion and (Ref: par. .A75-.A77) <p>Not included. AT-C 210 does not include a requirement for the report to identify the measurer or evaluator if the measurer or evaluator is not the responsible party.</p>	<p>Did not add "and the measurer or evaluator if different."</p>

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<p>(h) A statement that the engagement was performed in accordance with this ISAE or, where there is a subject-matter specific ISAE, that ISAE. (Ref: Para. A169–A170)</p>	<p>205. 6263fg. A statement that</p> <p style="padding-left: 20px;">i. the practitioner’s examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (<u>Ref: par. .A89</u>)</p> <p>Added the following application paragraph linked to par. 205.62h: A89 <u>In identifying the standards under which the engagement was performed, the practitioner may specify the AT-C section under which the engagement was performed, for example, AT-C section 320, <i>Reporting on an Examination of Controls Relevant to User Entities’ Internal Control Over Financial Reporting</i> of the attestation standards established by the American Institute of Certified Public Accountants.</u></p>	<p>g. A statement that</p> <p style="padding-left: 20px;">i. the practitioner’s review limited assurance engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.</p> <p>Added the following application paragraph linked to par. 210.47g(i): A78. In identifying the standards under which the engagement was performed, the practitioner may specify the AT-C section under which the engagement was performed, for example “conducted in accordance with AT-C section 310, <i>Reporting on Pro Forma Financial Information</i> of the attestation standards established by the American Institute of Certified Public Accountants.”</p>	<p>This is an application paragraph rather than a requirement in AT-C 205 and 210</p>
<p>(i) A statement that the practitioner complies with the independence and other ethical requirements of the IESBA Code, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding as Parts A and B of the IESBA Code related to assurance engagements. If the practitioner is not a professional accountant, the statement shall identify the professional requirements,</p>	<p>Added par. 62h: <u>A statement that the practitioner is independent and has fulfilled the practitioner’s other ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement (Ref: par. Error! Reference source not found.–Error! Reference source</u></p>	<p>j. A statement that the practitioner is independent and has fulfilled the practitioner’s other ethical responsibilities in accordance with relevant ethical requirements relating to the limited assurance engagement. (Ref: par. A80-A81)</p>	

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<p>or requirements imposed by law or regulation, applied that are at least as demanding as Parts A and B of the IESBA Code related to assurance engagements. (Ref: Para. A172)</p>	<p><u>not found.</u></p>		
<p>(j) A statement that the firm of which the practitioner is a member applies ISQC 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQC 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 ISQC 1. (Ref: Para. A171)</p>	<p>Not included</p>	<p>Not included</p>	
<p>(k) An informative summary of the work performed as the basis for the practitioner's conclusion.</p>	<p>205. 62h-63g. A description of the nature of an examination engagement. (Ref: par. .A91-.A93 A83-A85)</p> <p>205. 62gii-63f(ii). those standards require that the practitioner plan and perform the examination to obtain reasonable assurance about whether</p> <p style="padding-left: 40px;">(1) the subject matter is in accordance with (or based on) the criteria, in all material respects (or equivalent language regarding the subject matter and criteria, such as the language used in the examples in paragraph .A90-A82) or</p>	<p>l. A description of the work performed as the basis for the practitioner's conclusion. (Ref: par. .A83-.A85)</p>	

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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:	(2) the responsible party's assertion is fairly stated, in all material respects.		
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	Not applicable to examination engagements.	e. A statement that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than an examination and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had an examination been performed. (Ref: par. .A9)	
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. A6, A173–A177)		See preceding.	
(l) The practitioner's conclusion: (Ref: Para. A2, A178–A180)	205. 62k 63i . The practitioner's opinion about whether (Ref: par. .A97-.A100.A87–.A90)	m The practitioner's conclusion about whether, based on the limited	

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		assurance engagement, the practitioner is aware of any material modifications that should be made to (Ref: par. .A86-.A88) i. the subject matter in order for it be in accordance with (or based on) the criteria or ii. the responsible party's assertion in order for it to be fairly stated.	
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. A179)	Not included	Not included	.
ii. In a reasonable assurance engagement, the conclusion shall be expressed in a positive form. (Ref: Para. A178)	Not included However, par. 62k of AT-C 205 specifically states what the opinion should state 205.62 63. The practitioner's report should include the following, .. 205. 62k 63/(i) the practitioner's opinion about whether (Ref: par. A97-A100 A87-A90 i. the subject matter is in accordance with (or based on) the criteria, in all material respects or ii. the responsible party's assertion is fairly stated, in all material respects.		

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<p>iii. In a limited assurance engagement, the conclusion shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that the subject matter information is materially misstated. (Ref: Para. A180)</p>	<p>Not applicable to examination engagements.</p>	<p>See preceding.</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 and shall be phrased in terms of: (Ref: Para. A181)</p> <ul style="list-style-type: none"> a The underlying subject matter and the applicable criteria; b The subject matter information and the applicable criteria; or c A statement made by the appropriate party. 	<p>Not included</p> <p>The options of reporting on the subject matter or on the assertion are covered in par.60 of AT-C 205</p> <p>205.6260 A practitioner should report on a written assertion or directly on the subject matter. As discussed in paragraph 78, if the opinion is modified because of a material misstatement, the practitioner is reporting should report directly on the subject matter. Additionally, before the practitioner reports on management's assertion, the practitioner should use professional judgment in determining whether management has a reasonable basis for making its assertion should be bound with or accompany the practitioner's report, or the assertion should be clearly stated in the report. (Ref: par. Error! Reference source not found. A81-82)</p>	<p>210. 45 A practitioner should report directly on the subject matter or on a written assertion or directly on the subject matter. The practitioner should report directly on the subject matter. As discussed in paragraph .57, if the report is modified for a material misstatement, the practitioner should report directly on the subject matter. Additionally, before the practitioner reports on management's assertion, the practitioner should, using use professional judgment, determine in determining whether management has a reasonable basis for making its assertion. (Ref: par. .A70-.A71)</p>	<p>Did not add this requirement</p>

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<p>v. When the practitioner expresses a modified conclusion, the assurance 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. A182)</p>	<p>205. 68⁶⁹ When the practitioner modifies the opinion, the practitioner should include a separate paragraph in the practitioner's report that provides a description of the matter(s) giving rise to the modification.</p>	<p>210.54 When the practitioner qualifies <u>modifies</u> the conclusion, the practitioner should include a separate paragraph in the practitioner's report that provides a description of the <u>nature of the matter(s) giving rise to the qualification modification and, if practicable, includes the effects on the subject matter.</u></p>	
<p>(m) The practitioner's signature. (Ref: Para. A183)</p>	<p>205. 63⁶² The manual or printed signature of the practitioner's firm.</p>	<p><i>in.</i> The manual or printed signature of the practitioner's firm.</p>	
<p>(n) The date of the assurance report. The assurance report shall be dated no earlier than the date on which the practitioner has obtained the evidence on which the practitioner's conclusion is based, including evidence that those with the recognized authority have asserted that they have taken responsibility for the subject matter information. (Ref: Para. A184)</p>	<p>205. 62^{n 63}</p> <p><i>in.</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, including evidence that</p> <p>i the attestation documentation has been reviewed,</p> <p>ii. if applicable, the written presentation of the subject matter has been prepared, and</p> <p>iii. the <u>appropriate party(ies) has provided a written assertion, or in the circumstances described in par. A66, an oral assertion all necessary representations.</u>) (Ref: par. A102-A103)</p>	<p><i>kp.</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 (Ref: par. <u>A80-A81</u>)</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 <u>appropriate party(ies) has provided a written</u></p>	

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		<p>assertion or, in the circumstance described in paragraph .A49, an oral assertion.)— all necessary representations (Ref: par. .A71–.A72)</p>	
<p>(o) The location in the jurisdiction where the practitioner practices.</p>	<p>205. 63k–624m. The city and state where the practitioner practices. (Ref: par. .A101A94)</p>	<p>jo. The city and state where the practitioner practices. (Ref: par. A70.A89)</p>	
<p><i>Reference to the Practitioner’s Expert in the Assurance Report</i> 70. 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. A185–A187)</p>	<p>205.8084 When the opinion is modified, reference to an external specialist is permitted when such reference is relevant to an understanding of the modification to the practitioner’s opinion. The practitioner should indicate in the practitioner’s report that such reference does not reduce the practitioner’s responsibility for that opinion.</p>	<p>50 51 The practitioner should not refer to the work of a practitioner’s specialist in the practitioner’s report containing an unmodified conclusion. (Ref: par. .A89A84) 57 59 When the conclusion is <u>qualified modified</u>, reference to an external specialist is permitted when such reference is relevant to an understanding of the <u>qualification modification</u> 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><i>Assurance Report Prescribed by Law or Regulation</i> 71. 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 ISAEs only if the assurance report includes, at a minimum, each of the elements identified in paragraph 69.</p>	<p>105.18 If the practitioner is required by law or regulation to use a specific layout, form, or wording of the practitioner’s report and the prescribed form of report is not acceptable or would cause a practitioner to make a statement that the practitioner has no basis to make, the practitioner should reword the prescribed form of report or attach an appropriately worded separate practitioner’s report. (Ref: par. .A28A30)</p>	<p>Not included.</p>	

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<p>Unmodified and Modified Conclusions 72. The practitioner shall express an unmodified conclusion when the practitioner concludes:</p> <p>(a) In the case of a reasonable assurance engagement, that the subject matter information is prepared, in all material respects, in accordance with the applicable criteria; or</p> <p>(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 subject matter information is not prepared, in all material respects, in accordance with the applicable criteria</p>	<p>Not included</p> <p>This is not specifically stated in AT-C 205, but par. 67 of AT-C 205 identifies when the practitioner should modify the opinion</p> <p>205.6768 The practitioner should modify the opinion when either of the following circumstances exist and, in the practitioner's professional judgment, the effect of the matter is or may be material: (Ref: par. <u>A112-A113 A103-A104</u>)</p> <p>a. The practitioner is unable to obtain sufficient appropriate evidence to conclude that the subject matter is in accordance with (or based on) the criteria, in all material respects.</p> <p>b. The practitioner concludes, based on evidence obtained, that the subject matter is not in accordance with (or based on) the criteria, in all material respects</p>		<p>Did not add this requirement.</p> <p>AT-C section 210 has the same construct as AT-C section 205.</p>
<p>73. 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 <u>the effect of the matter could be material</u> (see paragraph 66). 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, the subject matter information</p>	<p>205.6768 The practitioner should modify the opinion when either of the following circumstances exist and, in the practitioner's professional judgment, the effect of the matter is or may be material: (Ref: par. <u>A112-A113 A103-A104</u>)</p> <p>a. The practitioner is unable to obtain sufficient appropriate evidence to conclude that the subject matter is in accordance with (or based on) the criteria, in all material respects.</p>	<p>210.53 The practitioner should express a modified conclusion when, in the practitioner's professional judgment, the subject matter is materially misstated. In such cases, the practitioner should express a qualified conclusion or adverse conclusion. (Ref: par. A102)</p>	<p>AT-C section 210 requires the practitioner to withdraw if a scope limitation exists.</p>

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<p><u>is materially misstated</u>. In such cases, the practitioner shall express a qualified conclusion or adverse conclusion. (Ref: Para. A190)</p>	<p>b. The practitioner concludes, based on evidence obtained, that the subject matter is not in accordance with (or based on) the criteria, in all material respects.</p>		
<p>74. The practitioner shall express a qualified conclusion when, in the practitioner's professional judgment, the effects, or possible <u>effects, of a matter are not so material and pervasive</u> as to require an adverse conclusion or a disclaimer of conclusion. A qualified conclusion shall be expressed as being "except for" the effects, or possible effects, of the matter to which the qualification relates. (Ref: Para. A188–A189)</p>	<p>205.6970 The practitioner should express a qualified opinion when (Ref: par. <u>A114-A117</u> .A105–.A109)</p> <p>a. the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are material, but not pervasive to the subject matter or</p> <p>b. the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material, but not pervasive</p>	<p>.55 The practitioner should express a qualified conclusion when, in the practitioner's professional judgment, 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. (Ref: par. .A103-.A104)</p>	<p>ISAE 3000 presents materiality and pervasiveness on a range and requires the practitioner to express a qualified conclusion when the effects or possible effects of a matter are <u>not so material and pervasive</u> to require an adverse or disclaimer of conclusion. AT-C section 205 presents materiality and pervasiveness as an on/off condition (i.e., it is either material or it isn't) rather than a range and requires a qualified opinion when misstatements, or the possible effects of undetected misstatements on the subject matter, are material but not pervasive.</p>
<p>75. If the practitioner expresses a modified</p>	<p>205.7778 If the practitioner expresses a</p>		<p>AT-C section 210</p>

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<p>conclusion because of a scope limitation but is also aware of a matter(s) that causes the subject matter information to be materially misstated, the practitioner shall include in the assurance report a clear description of both the scope limitation and the matter(s) that causes that the subject matter information to be materially misstated.</p>	<p>modified opinion because of a scope limitation but is also aware of a matter(s) that causes the subject matter to be materially misstated, the practitioner should include in the practitioner's report a clear description of both the scope limitation and the matter(s) that causes the subject matter to be materially misstated.</p>		<p>requires that the practitioner withdraw when a scope limitation exists.</p>
<p>76. When the statement made by the appropriate party has identified and properly described that the subject matter information is materially misstated, the practitioner shall either:</p> <ul style="list-style-type: none"> a Express a qualified conclusion or adverse conclusion phrased in terms of the underlying subject matter and the applicable criteria; or b If specifically required by the terms of the engagement to phrase the conclusion in terms of a statement made by the appropriate party, express an unqualified conclusion but include an Emphasis of Matter paragraph in the assurance report referring to the statement made by the appropriate party that identifies and properly describes that the subject matter information is materially misstated. (Ref: Para. A191) 	<p>205. 7879 If the practitioner has concluded that conditions exist that, individually or in combination, result in one or more material misstatements based on the criteria, the practitioner should modify the opinion and express a qualified or adverse opinion directly on the subject matter, not on the assertion</p> <p>Not included</p>	<p>210.57 If the practitioner has concluded that conditions exist that, individually or in combination, result in one or more material misstatements based on the criteria, the practitioner should express a qualified or adverse conclusion directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.</p>	<p>Did not include this requirement in AT-C 205 because it contradicts par. 78 of AT-C 205 78. If the practitioner has concluded that conditions exist that, individually or in combination, result in one or more material misstatements based on the criteria, the practitioner should modify the opinion and express a qualified or adverse opinion directly on the subject matter, not on the assertion,</p>

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			even when the assertion acknowledges the misstatement.
<p>Other Communication Responsibilities 78. 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 measurer or evaluator, the engaging party, those charged with governance or others. (Ref: Para. A192)</p>	<p>205.8185 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. <u>A119</u>.A114)</p> <p>205.8286 If the practitioner has identified or suspects noncompliance with laws or regulations that are not relevant to the subject matter, the practitioner should determine whether the practitioner has a responsibility to report the identified or suspected noncompliance to parties other than the responsible party and the engaging party (if different). (Ref: par. <u>A120-A121</u>.A115–.A116)</p>	<p>.61 The practitioner should communicate to the responsible party known and suspected fraud and noncompliance with laws or regulations, as well as uncorrected misstatements. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party. (Ref: par. .A107)</p>	
<p>Documentation 79. 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. A193– A197) (a) The nature, timing and extent of the</p>	<p>205.7587 The practitioner should prepare engagement documentation that is sufficient to determine the following (Ref: par. <u>A122-A125</u> .A117–A120) a. The nature, timing, and extent of the</p>	<p>210.62 The practitioner should prepare engagement documentation that is sufficient to determine (Ref: par. .A108–.A111) a. the nature, timing, and extent of the procedures performed to comply with relevant AT-C sections</p>	

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<p>procedures performed to comply with relevant ISAEs and applicable legal and regulatory requirements;</p> <p>(c) Significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.</p> <p>(b) The results of the procedures performed, and the evidence obtained; and</p>	<p>procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including</p> <p>iii. the discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>b. the results of the procedures performed and the evidence obtained.</p>	<p>and applicable legal and regulatory requirements, including</p> <p>iii. the discussions with the responsible party or others about findings or issues that, in the practitioner's professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place;</p> <p>b. the results of the procedures performed and the evidence obtained.</p>	
<p>80. If the practitioner identifies information that is inconsistent with the practitioner’s final conclusion regarding a significant matter, the practitioner shall document how the practitioner addressed the inconsistency.</p>	<p>88 83a(vi) If the practitioner identified information that is inconsistent with the practitioner’s final opinion regarding a significant matter, how the practitioner addressed the inconsistency</p>	<p>v. if the practitioner identified information that is inconsistent with the practitioner's final conclusion regarding a significant finding or issue, how the practitioner addressed the inconsistency</p>	
<p>81. 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. A198–A199)</p>	<p>105.3735 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. A64A68)</p>	<p>Not included.</p>	<p>AT-C 105 specifies “no later than 60 days following the practitioner’s release date” as the date of the report. ISAE 3000 is not as specific.</p>
<p>82. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before</p>	<p>105.3836 After the documentation completion date, the practitioner should not delete or discard documentation of any nature before the end of its retention period.</p>	<p>Not included.</p>	

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the end of its retention period. (Ref: Para. A200)			
<p>83. 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>(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>105.3937 If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the documentation completion date, the practitioner should, regardless of the nature of the amendments or additions, document</p> <p>a. the specific reasons for making the amendments or additions and</p> <p>b. when, and by whom, they were made and reviewed.</p>	Not included.	