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AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Codification of Statements on Auditing Standards

**(Including Statements
on Standards for
Attestation Engagements)**

Numbers 1 to 96

AICPA

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FOREWORD

This volume, issued by the Auditing Standards Board (ASB), is a Codification of currently effective Statements on Auditing Standards (SASs), the related Auditing Interpretations, Statements on Standards for Attestation Engagements (SSAEs), and the related Attest Engagements Interpretations. Superseded portions have been deleted and all applicable amendments have been included.

SASs are issued by the Auditing Standards Board (ASB), the senior technical body of the AICPA designated to issue pronouncements on auditing matters. Rule 202, *Compliance With Standards*, of the AICPA Code of Professional Conduct, requires an AICPA member who performs an audit (the auditor) to comply with standards promulgated by the ASB. The auditor should have sufficient knowledge of the SASs to identify those that are applicable to his or her audit and should be prepared to justify departures from the SASs.

Auditing Interpretations of SASs are *Interpretive Publications* pursuant to AU section 150, *Generally Accepted Auditing Standards*. Interpretive Publications are recommendations on the application of SASs in specific circumstances, including engagements for entities in specialized industries. Interpretive Publications are issued under the authority of the ASB. The auditor should identify Interpretive Publications applicable to his or her audit. If the auditor does not apply the auditing guidance included in an applicable Interpretive Publication, the auditor should be prepared to explain how he or she complied with the SAS provisions addressed by such auditing guidance.

SSAEs are issued by senior technical bodies of the AICPA designated to issue pronouncements on attestation matters. Rule 202, *Compliance With Standards*, of the AICPA Code of Professional Conduct, requires an AICPA member who performs an attest engagement (the practitioner) to comply with such pronouncements. The practitioner should have sufficient knowledge of the SSAEs to identify those that are applicable to his or her attest engagement and should be prepared to justify departures from the SSAEs.

Attest Engagements Interpretations are recommendations on the application of SSAEs in specific circumstances, including engagements for entities in specialized industries, issued under the authority of AICPA senior technical bodies. If the practitioner does not apply the attestation guidance included in an applicable Attest Engagements Interpretation, the practitioner should be prepared to explain how he or she complied with the SSAE provisions addressed by such attestation guidance.

The Accounting and Review Services Committee, ASB, and Consulting Services Executive Committee are the senior technical committees of the Institute designated to issue enforceable standards under Rules 201 and 202 of the AICPA's Code of Professional Conduct concerning attest services in their respective areas of responsibility.

AUDITING STANDARDS BOARD

James S. Gerson, Chair
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Audit and Attest Standards

STANDARDS RECENTLY ISSUED

<u>Statement</u>	<u>Title</u>	<u>Issue Date</u>	<u>Section</u>
SAS No. 94	<i>The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit</i>	May 2001	Integrated into AU 319
SAS No. 95	<i>Generally Accepted Auditing Standards</i>	December 2001	AU 150
SAS No. 96	<i>Audit Documentation</i>	January 2002	AU 339 ¹
SSAE No. 11	<i>Attest Documentation</i>	January 2002	Integrated into AT 101, AT 201, and AT 301 ²

Other changes to this edition of the *Codification of Statements on Auditing Standards (Including Statements on Standards for Attestation Engagements)* include:

<u>Section</u>	<u>Change</u>
AU 312.40	Amendment of SAS No. 47, <i>Audit Risk and Materiality in Conducting an Audit</i> , due to the issuance of SAS No. 96 ³
AU 9324.35–.42	Addition of Auditing Interpretation Nos. 4–6 of SAS No. 70, <i>Service Organizations</i> , titled “Responsibilities of Service Organizations and Service Auditors With Respect to Forward-Looking Information in a Service Organization’s Description of Controls,” “Statements About the Risk of Projecting Evaluations of the Effectiveness of Controls to Future Periods,” and “Responsibilities of Service Organizations and Service Auditors With Respect to Subsequent Events in a Service Auditor’s Engagement,” respectively
AU 329.22	Amendment of SAS No. 56, <i>Analytical Procedures</i> , due to the issuance of SAS No. 96 ⁴

¹ SAS No. 41, *Working Papers*, as originally issued in April 1982, as well as its related Auditing Interpretation, has been moved to AU sections 339A and 9339A, respectively, until the effective date of SAS No. 96.

² SSAE No. 10, chapter 1, *Attest Engagements*, chapter 2, *Agreed-Upon Procedures Engagements*, and chapter 3, *Financial Forecasts and Projections*, as originally issued in January 2001, have been moved to AT sections 101A, 201A, and 301A, respectively, until the effective date of SSAE No. 11. The related Attest Engagements Interpretations of SSAE No. 10, chapter 1, as revised in January 2001 due to the issuance of SSAE No. 10, have been moved to AT section 9101A until the effective date of SSAE No. 11.

³ SAS No. 47, as amended by SAS No. 82, *Consideration of Fraud in a Financial Statement Audit*, as well as its related Auditing Interpretations, have been moved to AU sections 312A and 9312A, respectively, until the effective date of SAS No. 96.

⁴ SAS No. 56, as originally issued in April 1988, has been moved to AU section 329A until the effective date of SAS No. 96.

<u>Section</u>	<u>Change</u>
AU 332A	Deletion of SAS No. 81, <i>Auditing Investments</i> , as originally issued in December 1996, as a result of SAS No. 92, <i>Auditing Derivative Instruments, Hedging Activities, and Investments in Securities</i> , becoming effective
AU 9336.01–.21	Supersession of Auditing Interpretation No. 1 of SAS No. 73, <i>Using the Work of a Specialist</i> , previously titled “The Use of Legal Interpretations As Evidential Matter to Support Management’s Assertion That a Transfer of Financial Assets Has Met the Isolation Criteria in Paragraph 9(a) of Financial Accounting Standards Board Statement No. 125,” now titled “The Use of Legal Interpretations As Evidential Matter to Support Management’s Assertion That a Transfer of Financial Assets Has Met the Isolation Criteria in Paragraph 9(a) of Financial Accounting Standards Board Statement No. 140”
AU 9339.01–.15	Carryforward of Auditing Interpretation No. 1 of SAS No. 41 and revision as Auditing Interpretation No. 1 of SAS No. 96, previously titled “Providing Access to or Photocopies of Working Papers to a Regulator,” now titled “Providing Access to or Copies of Audit Documentation to a Regulator”
AU 341.17	Amendment of SAS No. 59, <i>The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern</i> , due to the issuance of SAS No. 96 ⁵
AU 9420.69–.72	Addition of Auditing Interpretation No. 12 of SAS No. 1, section 420, <i>Consistency of Application of Generally Accepted Accounting Principles</i> , titled “The Effect on the Auditor’s Report of an Entity’s Adoption of a New Accounting Standard That Does Not Require the Entity to Disclose the Effect of the Change in the Year of Adoption”
AU 9508.56–.59	Addition of Auditing Interpretation No. 14 of SAS No. 58, <i>Reports on Audited Financial Statements</i> , titled “Reporting on Audits Conducted in Accordance With Auditing Standards Generally Accepted in the United States of America and in Accordance With International Standards on Auditing”
AU 622A and AU 9622A	Deletion of SAS No. 75, <i>Engagements to Perform Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement</i> , as well as the related Auditing Interpretation of SAS No. 75, as a result of SSAE No. 10, <i>Attestation Standards: Revision and Recodification</i> , becoming effective

⁵ SAS No. 59, as amended by SAS Nos. 64, *Omnibus Statement on Auditing Standards—1990*, and 77, *Amendments to Statements on Auditing Standards No. 22, Planning and Supervision*, No. 59, *The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern*, and No. 62, *Special Reports*, as well as its related Auditing Interpretation, have been moved to AU sections 341A and 9341A, respectively, until the effective date of SAS No. 96.

<u>Section</u>	<u>Change</u>	
AU 9623.60-.81	Amendment of Auditing Interpretation No. 12 of SAS No. 62, <i>Special Reports</i> , titled "Evaluation of the Appropriateness of Informative Disclosures in Insurance Enterprises' Financial Statements Prepared on a Statutory Basis" ⁶	
AU Appendix B	Revision of <i>Analysis of International Standards on Auditing</i>	
AU Appendix F	Addition of <i>Other Auditing Publications</i> ⁷	
AT 100-700	Deletion of the following as a result of SSAE No. 10 becoming effective:	
No.	Date Issued	Title
1	March 1986	<i>Attestation Standards</i>
1	December 1987	<i>Attest Services Related to MAS Engagements</i>
1	October 1985	<i>Financial Forecasts and Projections</i>
1	September 1988	<i>Reporting on Pro Forma Financial Information</i>
2	May 1993	<i>Reporting on an Entity's Internal Control Over Financial Reporting</i>
3	December 1993	<i>Compliance Attestation</i>
4	September 1995	<i>Agreed-Upon Procedures Engagements</i>
5	November 1995	<i>Amendment to Statement on Standards for Attestation Engagements No. 1, Attestation Standards</i>
6	December 1995	<i>Reporting on an Entity's Internal Control Over Financial Reporting: An Amendment to Statement on Standards for Attestation Engagements No. 2</i>
7	October 1997	<i>Establishing an Understanding With the Client</i>
8	March 1998	<i>Management's Discussion and Analysis</i>
9	January 1999	<i>Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2, and 3</i>

⁶ AU section 9623.60-[.79] renumbered .60-.81, .80-[.87] renumbered .82-[.89], and .88-.93 renumbered .90-.95 by issuance of Statement of Position 01-5, *Amendments to Specific AICPA Pronouncements for Changes Related to the NAIC Codification*.

⁷ This listing identifies other auditing publications published by the AICPA as of January 1, 2002, that have been reviewed by the AICPA Audit and Attest Standards staff and are therefore presumed to be appropriate as defined in AU section 150, *Generally Accepted Auditing Standards*, paragraphs .07 and .08. Product numbers are included where applicable to help practitioners obtain these products.

Section

Change

AT 9100
and 9400

Deletion of related Attestation Engagements Interpretations of SSAE Nos. 1 and 2, as amended, as a result of SSAE No. 10 becoming effective

AT 9101.43–.46

Revision of Attest Engagements Interpretation No. 4 of SSAE No. 10, chapter 1, previously titled “Providing Access to or Photocopies of Working Papers to a Regulator,” now titled “Providing Access to or Copies of Attest Documentation to a Regulator”

In addition, conforming and editorial changes have been made throughout the literature to reflect the issuance of SAS Nos. 93, *Omnibus Statement on Auditing Standards—2000*, 94, and 96, SSAE Nos. 10 and 11, FASB Statement No. 117, *Financial Statements of Not-for-Profit Organizations*, and recent guidance on special purpose entity transactions.

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HOW TO USE THIS VOLUME

Scope of the Volume ...

This volume, which is a reprint of the auditing part of the looseleaf edition of *AICPA Professional Standards*, includes Statements on Auditing Standards Nos. 1 through 96 and Statements on Standards for Attestation Engagements Nos. 1 through 11, issued by the Auditing Standards Board, Accounting and Review Services Committee, and the Consulting Services Executive Committee, and Auditing Interpretations and Attest Engagements Interpretations issued by the AICPA staff.

How This Volume Is Arranged ...

The contents of this volume are arranged as follows:

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- AU § 100—Introduction
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- AT § 701—Management's Discussion and Analysis

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How to Use This Volume ...

The arrangement of material in this volume is indicated in the general table of contents at the front of the volume. There is a detailed table of contents covering the material within each major division.

The cross-references to SASs section consists of three parts as follows:

Part I is a list of Statements on Auditing Procedure Nos. 1–54, Statements on Auditing Standards Nos. 1–96 and Statements on Standards for Attestation Engagements Nos. 1–11.

Part II provides a list of sources of sections in the current text.

Part III is a list of sections in Statement on Auditing Standards No. 1, *Codification of Auditing Standards and Procedures*.

The major divisions are divided into sections, each with its own section number. Each paragraph within a section is decimally numbered. For example, AU section 210.04 refers to the fourth paragraph of section 210, *Training and Proficiency of the Independent Auditor*.

Auditing Interpretations are numbered in the 9000 series with the last three digits indicating the section to which the Interpretation relates. Interpretations immediately follow their corresponding section. For example, Interpretations related to section 311 are numbered 9311 which directly follows section 311.

There are six appendixes as follows:

Appendix A provides the historical background for the present Statements on Auditing Standards.

Appendix B provides an analysis of International Standards on Auditing to AICPA Statements on Auditing Standards.

Appendix C indicates sections and paragraphs of the text cross-referenced to Auditing Interpretations.

Appendix D provides a list of AICPA Audit and Accounting Guides and Statements of Position.

Appendix E provides a schedule of changes in Statements on Auditing Standards since the issuance of Statement on Auditing Standards No. 1, *Codification of Auditing Standards and Procedures, Nos. 33 through 54*.

Appendix F provides a list of other auditing publications published by the AICPA as of January 1, 2002, that have been reviewed by the AICPA Audit and Attest Standards staff and are therefore presumed to be appropriate as defined in section 150, *Generally Accepted Auditing Standards*.

Statements on Standards for Attestation Engagements and Attest Engagements Interpretations appear with the prefix AT in their section numbers. Attest Engagements Interpretations are numbered in the 9000 series with the last three digits indicating the section to which the Interpretation relates. Interpretations immediately follow their corresponding section. For example, Interpretations relating to section 101 are numbered 9101 which directly follows section 101.

The AU topical index covers the Statements on Auditing Standards and Auditing Interpretations. The AT topical index covers the Statements on Standards for Attestation Engagements and Attest Engagements Interpretations.

The topical indexes use the key word method to facilitate reference to the pronouncements. The indexes are arranged alphabetically by topic with references to major division, section and paragraph numbers.

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standards/standards for attestation engagements
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