

CONTENTS

	<i>Title</i>	<i>Page No.</i>
Part 1	Auditing Standards of the PCAOB	1
1	References in Auditor's Reports to the Standards of the Public Company Accounting Oversight Board	3
3	Audit Documentation.....	5
4	Reporting on Whether a Previously Reported Material Weakness Continues to Exist.....	7
5	An Audit of Internal Control over Financial Reporting That Is Integrated with an Audit of Financial Statements	15
6	Evaluating Consistency of Financial Statements.....	27
Part 2	Auditing	29
110	Responsibilities and Functions of the Independent Auditor	31
120	Defining Professional Requirements in Statements on Auditing Standards.....	33
150	Generally Accepted Auditing Standards.....	35
161	The Relationship of Generally Accepted Auditing Standards to Quality Control Standards.....	37
201	Nature of the General Standards.....	39
210	Training and Proficiency of the Independent Auditor	39
220	Independence.....	39
230	Due Professional Care in the Performance of Work.....	39
311	Planning and Supervision	41
312	Audit Risk and Materiality	53
314	Consideration of Internal Control in a Financial Statement Audit	63
315	Communications between Predecessor and Successor Auditors	81
316	Consideration of Fraud in a Financial Statement Audit.....	87
317	Illegal Acts by Clients	97
318	Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained.....	101
322	The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements.....	109
324	Service Organizations.....	115
325	Communication of Internal Control Related Matters Identified in an Audit	119
326	Evidential Matter.....	125
328	Auditing Fair Value Measurements and Disclosures.....	131

329	Analytical Procedures	143
330	The Confirmation Process	147
331	Inventories	167
332	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities	175
333	Management Representation	183
334	Related Parties	191
336	Using the Work of a Specialist	201
337	Inquiry of Client’s Lawyer Concerning Litigation, Claims, and Assessments	211
339	Audit Documentation.....	215
341	Ability of the Entity to Continue as a Going Concern.....	219
342	Auditing Accounting Estimates	225
350	Audit Sampling.....	233
380	Communication with Audit Committees	237
390	Consideration of Omitted Procedures After the Report Date	251
411	The Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles”	253
420	Consistency of Application of Generally Accepted Accounting Principles.....	257
431	Adequacy of Disclosure in Financial Statements	261
504	Association with Financial Statements	263
508	Reports on Audited Financial Statements.....	267
530	Dating of the Independent Auditor’s Report	281
532	Restricting the Use of an Auditor’s Report.....	283
534	Reporting on Financial Statements Prepared for Use in Other Countries.....	285
543	Part of Audit Performed by Other Independent Auditors	289
544	Lack of Conformity with Generally Accepted Accounting Principles	293
550	Other Information in Documents Containing Audited Financial Statements	295
551	Reporting on Information Accompanying the Basic Financial Statements in Auditor-Submitted Documents.....	297
552	Reporting on Condensed Financial Statements and Selected Financial Data	301
558	Required Supplementary Information.....	303
560	Subsequent Events	307
561	Subsequent Discovery of Facts Existing at the Date of the Auditor’s Report.....	309

623	Special Reports	311
625	Reports on the Application of Accounting Principles	323
634	Letters for Underwriters and Certain Other Requesting Parties	327
711	Filings under Federal Securities Statutes.....	333
722	Interim Financial Information.....	335
801	Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance	339
901	Public Warehouses: Controls and Auditing Procedures for Goods Held	343
Part 3 Attestation		349
20	Defining Professional Requirements in Statements on Standards for Attestation Engagements.....	351
50	SSAE Hierarchy	353
101	Attestation Engagements	355
201	Agreed-Upon Procedures Engagements	363
301	Financial Forecasts and Projections.....	367
401	Reporting on Pro Forma Financial Information.....	379
501	Reporting on an Entity's Internal Control over Financial Reporting.....	385
601	Compliance Attestation	407
701	Management's Discussion and Analysis	417
Part 4 Accounting and Review Services		425
20	Defining Professional Requirements in Statements on Standards for Accounting and Review Services.....	427
50	Standards for Accounting and Review Services	429
100	Compilation and Review of Financial Statements	431
110	Compilations of Specified Elements, Accounts, or Items of a Financial Statement.....	449
120	Compilation of Pro Forma Financial Information	453
200	Reporting on Comparative Financial Statements.....	457
300	Compilation Reports on Financial Statements Included in Certain Prescribed Forms.....	463
400	Communications between Predecessor and Successor Accountants	465
600	Reporting on Personal Financial Statements Included in Written Personal Financial Plans	467
Part 5 Consulting Services		469
100	Consulting Services: Definitions and Standards.....	471

Part 6 Quality Control	473
10 A Firm’s System of Quality Control.....	475
Part 7 Tax Services	483
Preface	485
100 Tax Return Positions.....	487
200 Answers to Questions on Tax Returns.....	489
300 Certain Procedural Aspects of Preparing Returns.....	491
400 Use of Estimates	493
500 Departure from a Position Previously Concluded in an Administrative Proceeding or Court Decision	495
600 Knowledge of Error: Return Preparation	497
700 Knowledge of Error: Administrative Proceeding	499
800 Form and Content of Advice to Taxpayers.....	501
Part 8 Personal Financial Planning	503
100 Basic Personal Financial Planning Engagement Functions and Responsibilities	505
200 Working with Other Advisors.....	509
300 Implementation Engagement Functions and Responsibilities	511
400 Monitoring and Updating Engagements—Functions and Responsibilities	513
500 Developing a Basis for Recommendations	515
Part 9 Statement on Standards for Valuation Services	517
Statement 1, Valuation of a Business, Business Ownership Interest, Security, or Intangible Assets.....	519
Appendix A: Cross-References to Statements on Auditing Standards.....	531
Appendix B: Cross-References to Statements on Standards for Attestation Engagements	535
Appendix C: Cross-References to Statements on Standards for Accounting and Review Services	537
Index.....	539