

Index of Pronouncements and Other Technical Guidance

A

<i>Title</i>	<i>Paragraphs</i>
American Bar Association	
<i>Statement of Policy Regarding Lawyers' Responses to Auditors</i>	10.11
AT-C Section 320, <i>Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting</i>	2.16, 4.11, Appendix B
AU-C Section	
200, <i>Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards</i>	2.01, 2.03, 2.05, 2.08–10, 2.63, 3.02–.03, 3.05
210, <i>Terms of Engagement</i>	2.19–20, 2.39–43, 2.135, Exhibit 2-5 at 2.43
230, <i>Audit Documentation</i>	2.09, 3.54–55, 10.35
240, <i>Consideration of Fraud in a Financial Statement Audit</i>	3.14, 3.24, 3.26, 3.56–64, 3.66–71, 5.261, 5.657, 7.209, 8.112, 10.15, 10.31, Appendix G
250, <i>Consideration of Laws and Regulations in an Audit of Financial Statements</i>	2.99, 2.117–.122, 2.125, 9.09–10, 9.29
260, <i>The Auditor's Communication With Those Charged With Governance</i>	2.31–38, 2.43, 10.23–30, 10.32–36
265, <i>Communicating Internal Control Related Matters Identified in an Audit</i>	10.36, 10.39
300, <i>Planning an Audit</i>	2.19, 2.44–47, 2.58, 2.134, 8.102
315, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	2.61, 2.133, 3.12–.13, 3.15–.16, 3.18, 3.20, 3.23–25, 3.30–31, 3.33, 3.35–37, 4.01–.02, 4.04, 4.07–.08, 4.16, 5.616, 5.619, 6.180, 7.206, 7.222, 8.96, 8.100, 8.103, 8.107–.108

<i>Title</i>	<i>Paragraphs</i>
<i>320, Materiality in Planning and Performance of an Audit</i>	3.07–.11, 3.13
<i>330, Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained</i>	3.38–.41, 3.43–.49, 4.09–.10, 4.26, 5.202, 5.602, 6.139, 7.172, 8.101, 8.112, 8.121, 11.07
<i>402, Audit Considerations Relating to an Entity Using a Service Organization</i>	2.25, 2.64, 4.11–.13, 4.16–.20, 4.24–.26, 8.103, 8.106, 8.110, 8.152, 10.37
<i>450, Evaluation of Misstatements Identified During the Audit</i>	3.07, 3.50–.51, 3.71, 11.07
<i>500, Audit Evidence</i>	2.65, 2.67, 2.69–.73, 2.75–.77, 2.79, 2.87, 5.201, 5.601, 5.615, 5.617, 5.620, 5.628, 6.138, 6.190, 7.171, 7.229, 8.102, 8.104, 8.116, 8.122, 8.151–.152, 8.159
<i>501, Audit Evidence—Specific Considerations for Selected Items</i>	8.114–.117, 8.122, 8.127, 8.144–.145, 8.151, 8.153, 8.159–.160, 10.11–.13
<i>505, External Confirmations</i>	8.121, 8.127
<i>510, Opening Balances—Initial Audit Engagements, Including Reaudit Engagement</i>	2.134, 2.136, 2.138, 2.140, 2.142, 6.190, 11.66, 11.88
<i>530, Audit Sampling</i>	5.245
<i>540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures</i>	2.129–.130, 5.226, 5.617, 5.621, 6.153, 8.105, 8.110, 8.114, 8.118–.120, 8.122–.124, 8.127, 8.142, 8.159
<i>550, Related Parties</i>	2.106–.107, 2.109–.111, 2.113–.116
<i>560, Subsequent Events and Subsequently Discovered Facts</i>	5.275, 5.670, 6.202, 7.236, 10.14
<i>570, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	2.131–.133, 10.22, 11.86–.87

<i>Title</i>	<i>Paragraphs</i>
580, <i>Written Representations</i>	10.10, 10.16–21
600, <i>Special Considerations—Audits of Group Financial Statements</i>	8.163
610, <i>Using the Work of Internal Auditors</i>	2.43, 2.54–57
620, <i>Using the Work of an Auditor's Specialist</i>	2.59, 2.65–.67, 2.69–74, 2.76–78, 2.80–85, 2.93–94, 5.622, 8.102, 8.122, 8.152, 8.159
700, <i>Forming an Opinion and Reporting on Financial Statements</i>	2.138, 3.71, 5.31, 6.10–11, 7.22–23, 11.03, 11.06–11, 11.15–17, 11.42, 11.69, 11.70, 11.89–91
Interpretation No. 1, "Reporting on Financial Statements on a Liquidation Basis of Accounting"	5.275, 5.670, 6.203, 7.236, 11.84
705, <i>Modifications to the Opinion in the Independent Auditor's Report</i>	2.23, 2.94, 5.31, 5.225, 5.241, 5.246, 6.11, 6.164, 6.169, 6.190, 7.23, 7.178, 8.123, 8.127, 8.135, 8.143–144, 9.10, 10.13, 10.20, 11.03, 11.06, 11.11–14, 11.30, 11.42, 11.53, 11.73, 11.80–81
706, <i>Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report</i>	11.03, 11.06, 11.19, 11.25, 11.34–37, 11.42, 11.47, 11.50–52, 11.54–56, 11.67, 11.73, 11.84–85
708, <i>Consistency of Financial Statements</i>	11.82
720, <i>Other Information in Documents Containing Audited Financial Statements</i>	2.30, 8.172, 10.03–06, 11.61–64, 11.73–74
725, <i>Supplementary Information in Relation to the Financial Statements as a Whole</i>	2.29, 5.227, 10.22, 11.19–23, 11.25, 11.34–37, 11.46, 11.50–52, 11.54–56, 11.61, 11.67, 11.80, Exhibit 2-5 at 2.43
730, <i>Required Supplementary Information</i>	11.18

<i>Title</i>	<i>Paragraphs</i>
800, <i>Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks</i>	2.04, 11.03, 11.27–.29, 11.32–.33
805, <i>Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement</i>	2.29
Audit and Accounting Guides (AAG)	
<i>Investment Companies</i>	8.02, 8.16, 8.47
<i>State and Local Governments</i>	1.04, 1.06
Audit Guides	
<i>Special Considerations in Auditing Financial Instruments</i>	8.02, 8.127, 8.131, 8.145

C

<i>Title</i>	<i>Paragraphs</i>
CFR Title 29 Part 2520, <i>Rules and Regulations for Reporting and Disclosure</i>	2.22, 2.40, 4.28, 11.14, 11.23, 11.77
2510.3-101	8.49
2520.103-8	2.22, 8.172, 11.61, 11.64, 11.67–.69
2520.104-44(b)(2)	8.55
Code of Professional Conduct	
ET section 1.110, <i>Conflicts of Interest</i>	2.14
ET section 1.295, <i>Nonattest Services</i>	2.43

D

<i>Title</i>	<i>Paragraphs</i>
Department of Labor (DOL)	
<i>Multiple Employer Welfare Arrangements under ERISA: A Guide to Federal and State Regulation</i>	B-3 at 7.239
Prohibited Transaction Class Exemption 80-26	5.461, 5.648, 5.650
<i>Understanding Retirement Plan Fees and Expenses</i>	5.472, 7.87

<i>Title</i>	<i>Paragraphs</i>
DOL Advisory Opinion No.	
2001-01A	5.69, 5.466, 5.472, 7.78, 7.87
2002-2A	5.237
2010-01A	8.55
2012-03A	5.243
2012-04A	5.243
DOL Form 5500, <i>Annual Return / Report of Employee Benefit Plan</i>	1.14, 1.23, 2.43, 2.99, 2.105, 2.127, 2.135, 3.26, 5.30–31, 5.51, 5.63, 5.66, 5.77, 5.90, 5.99, 5.115, 5.255, 5.271–.272, 5.441, 5.474, 5.502, 5.673, 6.18, 6.29, 6.67, 6.109, 6.158, 6.174, 6.190, 6.198–.199, 7.10, 7.41, 7.46, 7.54, 7.60–.61, 7.77, 7.133, 7.168, 8.35, 8.43, 8.55, 8.86, 10.03–.08, 10.40, 11.14, 11.23, 11.77
Schedule A	7.215
Schedule C	5.278, 6.136, 6.206, 7.169
Schedule G	2.127
Schedule H	2.28, 5.16, 5.22, 5.32, 5.47, 5.49, 5.227, 5.231, 5.474, 6.18, 6.23, 6.55, 6.58, 6.96, 7.35, 7.73, 8.48, 8.67, 8.78, 8.143, 11.50–.51, 11.79
Schedule MB	6.58
Schedule SB	6.58
DOL PTE	
77-4	2.105
78-19	2.105
80-51	2.105

<i>Title</i>	<i>Paragraphs</i>
84-14	2.105
84-24	2.105
2002-51	2.127
DOL Regulation	
2520.103-8	2.40
2520.103-12	2.40
DOL Technical Release No. 92-01, <i>DOL Enforcement Policy for Welfare Plans With Participant Contributions</i>	A-11 at 7.238

E

<i>Title</i>	<i>Paragraphs</i>
ERISA Section	
3(14)	2.97
103(A)(3)(C)	2.22, 5.284
103(B)(3)A	5.440
104(A)(4)	1.19
104(A)(5)	1.19
105	1.36
107	1.19
209	1.36
404(A)	1.21
406	2.99, 2.102–.103
407	2.99, 2.102
408(B)(2)	5.76
502(C)(2)	1.19
2520.103-1	7.135
2520.103-1(B)(3)	5.79, 5.477, 6.98
3041	6.190, 7.229
3042	6.190, 7.229
4044	6.198

F

<i>Title</i>	<i>Paragraphs</i>
FAB No.	
2004-01, <i>Health Savings Accounts</i>	B-3 at 7.239
2006-02, <i>Health Savings Accounts—ERISA Q&As</i>	B-3 at 7.239
FASB ASC	
205, <i>Presentation of Financial Statements</i>	
205-30	5.110–.111, 5.113–.114, 5.274, 5.496–.498, 6.127, 6.129, 6.131–.132, 6.135, 7.157, 7.159–.160, 7.235, 10.22, 11.84–.85
205-40	2.132, 5.106, 5.494, 6.123, 7.150
210, <i>Balance Sheet</i>	
210-20	5.82–.85, 6.44, 6.102–.105, 7.138–.141, 8.74–.77, 8.82
230, <i>Statement of Cash Flows</i>	
230-10	5.18–.19, 6.19–.20, 7.36–.37
235, <i>Notes to Financial Statements</i>	5.77, 5.474, 6.95
250, <i>Accounting Changes and Error Corrections</i>	5.502, 6.89, 8.23
275, <i>Risks and Uncertainties</i>	5.77, 5.486
275-10	5.93–.96, 5.486–.490, 6.112–.113, 6.115–.116, 7.144–.147, 8.90–.91
320, <i>Investments—Debt and Equity Securities</i>	8.33
340, <i>Other Assets and Deferred Costs</i>	
340-30	6.27
360, <i>Property, Plant and Equipment</i>	
360-10	5.64, 6.68, 7.75

<i>Title</i>	<i>Paragraphs</i>
440, <i>Commitments</i>	5.77, 5.474, 6.96
440-10	5.475
450, <i>Contingencies</i>	2.100, 2.123, 5.77, 5.106, 5.474, 5.494, 6.96, 6.123, 7.133, 7.150, 10.09
450-20	5.43
450-30	5.452
470, <i>Debt</i>	5.459
470-10	5.475
712, <i>Compensation—Nonretirement Postemployment Benefits</i>	7.25, 7.112
712-10	7.113
715, <i>Compensation—Retirement Benefits</i>	6.81–.82, 6.87, 6.89, 6.190, 7.24, 7.112, 7.229
715-20	6.37, 7.57
715-60	7.118, 7.123
718, <i>Compensation—Stock Compensation</i>	
718-40	5.435, 5.451
740, <i>Income Taxes</i>	5.77, 6.96, 7.133, 9.16, 9.20
740-10	7.133, 9.21, 9.24–.25
815, <i>Derivatives and Hedging</i>	7.61
815-10	5.46, 5.81–.83, 6.100–.103, 7.137–.138, 8.68–.72, 8.75, 8.77
815-20	8.72–.73
820, <i>Fair Value Measurement</i>	5.20, 5.443, 5.446, 5.474, 5.478, 5.485, 5.628, 6.99, 7.43, 7.49, 7.61, 7.142, 8.17–.18, 8.108, 8.135, 8.142–.143
820-10	5.77, 5.91, 5.444–.445, 5.474, 5.479–.481, 5.483–.484, 6.95, 6.110, 7.130, 8.19, 8.21–.35, 8.88, 8.164

<i>Title</i>	<i>Paragraphs</i>
825, <i>Financial Instruments</i>	5.77, 5.95, 5.485, 6.112, 6.115, 7.144, 8.90
825-10	2.95, 5.91–.92, 5.485, 6.110–.111, 7.142–.143, 8.88–.89
842, <i>Leases</i>	Appendix H
850, <i>Related Party Disclosures</i>	2.95, 5.77, 5.267, 5.474, 6.96, 6.187, 7.219
850-10	2.96, 2.105, 5.475
855, <i>Subsequent Events</i>	5.56, 5.77, 5.94–.95, 5.474, 5.491, 6.96, 10.14
855-10	5.487–.488, 6.113, 7.133, 7.145
860, <i>Transfers and Servicing</i>	6.38, 8.78
860-30	6.40, 6.42–.44, 8.79–.81
944, <i>Financial Services—Insurance</i>	7.44
944-20	5.38, 6.26–.28
946, <i>Financial Services—Investment Companies</i>	8.26, 8.42
960, <i>Plan Accounting—Defined Benefit Pension Plans</i>	1.08, 1.13, 5.18, 5.77, 5.474, 6.03, 6.08, 6.81–.82, 6.188, 6.190, 7.36, 8.45, 11.18, 11.35–.36, 11.38, 11.81–.82
960-10	1.11
960-20	6.53, 6.80, 6.85, 6.92, 6.94–.96
960-30	6.45, 6.47, 6.52, 6.72–.73, 8.38, 8.82, 8.84
960-40	6.124, 6.126–.128
960-205	6.12–.15, 6.52, 6.54–.55, 6.72, 6.79, 6.96, 6.106, 8.38
960-310	6.57–.58, 6.65

<i>Title</i>	<i>Paragraphs</i>
960-325	6.21–.22, 6.29–.31, 6.37, 6.95, 6.106–.108, 6.154, 7.57, 8.15, 8.32, 8.35–.37, 8.141
960-360	6.67
<i>962, Plan Accounting—Defined Contribution Pension Plans</i>	1.08, 1.13, 5.09, 5.425, 5.475, 8.45, 11.18, Appendix C, Appendix D
962-10	5.11, 5.427
962-40	5.107, 5.109–.110, 5.495
962-205	5.12–.13, 5.40–.41, 5.69–.70, 5.77, 5.86, 5.428, 5.430, 5.466–.467, 5.474–.475, 8.38
962-310	5.49, 5.53, 5.91
962-325	5.20–.21, 5.26–.27, 5.29, 5.38–.39, 5.42, 5.44–.46, 5.77, 5.86–.89, 5.227, 5.415, 5.432, 5.440, 5.442–.443, 5.474, 5.619, 8.15, 8.32, 8.35, 8.37, 8.82
962-360	5.63
<i>965, Plan Accounting—Health and Welfare Benefit Plans</i>	1.08, 1.13, 7.20, 7.24–.25, 7.46, 7.229, 8.45, 11.18
965-10	7.72, 7.168
965-20	7.32, 7.76, 7.78–.79, 8.38
965-30	7.91–.95, 7.97, 7.102–.111, 7.114–.116, 7.118–.122, 7.125, 7.128–.130, 7.133
965-40	7.151–.153, 7.155–.156
965-205	7.26–.31, 7.51, 7.58–.61, 7.133

<i>Title</i>	<i>Paragraphs</i>
965-310	7.63, 7.69–73
965-325	7.39–40, 7.45, 7.47, 7.49, 7.51–53, 7.130–132, 8.15, 8.32, 8.35, 8.37, 8.85–86
965-360	7.74
FASB ASU No.	
2015-10, <i>Technical Corrections and Improvements</i>	8.27, 8.35
2015-12, <i>Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient (consensus of the FASB Emerging Issues Task Force)</i>	5.77, 5.93, 5.486, 6.112, 7.144
2017-06, <i>Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Employee Benefit Plan Master Trust Reporting (a consensus of the Emerging Issues Task Force)</i>	Appendix E, Appendix F

I

<i>Title</i>	<i>Paragraphs</i>
IRC Form	
990	7.165, 9.07
990-T	7.163, 9.20, 9.28
1024	7.165, 9.07
1099-DIV	5.628
IRC Revenue Ruling	
80-155	5.62
2002-42	5.62
IRC Section	
401(A)	1.15, 5.03, 5.400, 5.415, 5.440, 5.446, 5.500, 7.43, 9.02

<i>Title</i>	<i>Paragraphs</i>
401(H)	6.48–.55, 7.58
403(B)	5.03, 5.400
409(P)	5.405
414(S)	5.242, 6.165
415	5.62
416(I)	6.51
419	1.15
419A	1.15, Exhibit 7-2 at 7.231
430	6.91
457(B)	5.03, 5.400
501(C)(9)	7.05, 7.133, 7.163, 9.02
501(C)(17)	9.02
501(C)(21)	9.02
505	7.164
511	Exhibit 7-2 at 7.231
4975	6.50
IRS Revenue Procedure	
93-42	9.12
2016-51	9.30

P

<i>Title</i>	<i>Paragraphs</i>
PCAOB AS	
1205, <i>Part of the Audit Performed by Other Independent Auditors</i>	5.284, 11.45
2410, <i>Related Parties</i>	2.107
2701, <i>Auditing Supplemental Information Accompanying Audited Financial Statements</i>	11.24, 11.44
3101, <i>Reports on Audited Financial Statements</i>	5.284, 11.41, 11.44–.45
PCAOB Form AP, <i>Auditor Reporting of Certain Audit Participants</i>	5.284, 11.45

<i>Title</i>	<i>Paragraphs</i>
PCAOB Release No. 2015-008: <i>Improving the Transparency of Audits: Rules to Require Disclosure of Certain Audit Participants on a New PCAOB Form and Related Amendments to Auditing Standards</i>	5.284, 11.45
Practice Aids	
<i>Using SOC-1 Report in Audits of Employee Benefit Plans</i>	4.11

Q

<i>Title</i>	<i>Paragraphs</i>
Q&A Section	
2130.40, "Certificates of Deposit and FASB ASC 320"	8.33
2220.18–.28, <i>Long-Term Investments</i>	8.27
2220.28, "Definition of <i>Readily Determinable Fair Value</i> and Its Interaction With the NAV Practical Expedient"	8.35
2240.06, "Measurement of Cash Value Life Insurance Policy"	7.56
3700.01, "Effect of New Mortality Tables on Nongovernmental Employee Benefit Plans (EBPs) and Nongovernmental Entities that Sponsor EBPs"	6.91
6931.05, "Accounting and Disclosure Requirements for Single-Employer Benefit Plans Related to Medicare Act of 2003"	7.68, 7.123–.124
6931.06, "Accounting and Disclosure Requirements for Multiemployer-Employer Benefit Plans Related to Medicare Act of 2003"	7.68, 7.123–.124
6931.18–.30, "Financial Statement Reporting and Disclosure—Employee Benefit Plans"	5.114, 5.498, 6.132, 7.160
6933.01 "Internal Audit of a Plan"	2.141
6935.06, <i>Multiemployer Plan Payroll Compliance Services—Use of AUP or Other Reports as Audit Evidence</i>	5.244, 6.167
8200.17–.21, <i>Internal Control</i>	4.08
QC Section 10, <i>A Firm's System of Quality Control</i>	2.11–.15, 2.17–.18

S

<i>Title</i>	<i>Paragraphs</i>
Sarbanes-Oxley Act	
Section 103	1.24
Section 302	5.282
Section 404	5.282
SEC Form	
11-K	1.20-.21, 1.24, 2.02, 2.107, 5.279, 5.281-.284, 5.424, 11.03, 11.24, 11.40-.45, Exhibit 2-5 at 2.43, Table at 11.04
S-8	5.279
SEC Regulation S-K	
Item 308	1.21
SEC Regulation S-X	
Article 6A	11.43
SEC Rules and Regulations	
15d-21	5.284