
EXPOSURE DRAFT

PROPOSED STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS

AMENDMENTS TO THE ATTESTATION STANDARDS FOR CONSISTENCY WITH THE ISSUANCE OF AICPA STANDARDS ON QUALITY MANAGEMENT

(Amends

- *SSAE No. 18, Attestation Standards: Clarification and Recodification, as Amended,*
 - *Section 105, Concepts Common to All Attestation Engagements [AICPA, Professional Standards, AT-C sec. 105]*
 - *Section 320, Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting [AICPA, Professional Standards, AT-C sec. 320]*
- *SSAE No. 19, Agreed-Upon Procedures Engagements [AICPA, Professional Standards, AT-C sec. 215]*
- *SSAE No. 21, Direct Examination Engagements [AICPA, Professional Standards, AT-C sec. 205]*
- *SSAE No. 22, Review Engagements [AICPA, Professional Standards, AT-C sec. 210]*

August 25, 2023

Comments are requested by December 1, 2023

Prepared by the AICPA Auditing Standards Board for comment from persons
interested in auditing, attestation, and reporting issues

Comments should be addressed to CommentLetters@aicpa-cima.com

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Explanatory Memorandum

Introduction

This memorandum provides background to the proposed Statement on Standards for Attestation Engagements (SSAE) *Amendments to the Attestation Standards for Consistency With the Issuance of AICPA Standards on Quality Management* (hereinafter referred to as *the proposed SSAE* for purposes of this memorandum). If issued as final, the proposed SSAE will amend the following:

- SSAE No. 18, *Attestation Standards: Clarification and Recodification*, as amended, AT-C sections 105, *Concepts Common to All Attestation Engagements*, and 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*
- SSAE No. 19, *Agreed-Upon Procedures Engagements*, AT-C section 215
- SSAE No. 21, *Direct Examination Engagements*, AT-C section 205, *Assertion-Based Examination Engagements*
- SSAE No. 22, *Review Engagements*, AT-C section 210

Background

The Mission of the Auditing Standards Board

The mission of the Auditing Standards Board (ASB) is to serve the public interest by developing, updating, and communicating comprehensive standards and practice guidance that enable practitioners to provide high-quality, objective audit and attestation services to nonissuers in an effective and efficient manner. The ASB accomplishes this mission in part by developing auditing, attestation, and quality control standards that inspire public trust.

Why the ASB Has Developed This Proposed SSAE

In June 2022, the ASB and the Accounting and Review Services Committee (ARSC) issued four interrelated standards on quality management:

- [Statement on Quality Management Standards \(SQMS\) No. 1, *A Firm's System of Quality Management*](#)
- [SQMS No. 2, *Engagement Quality Reviews*](#)
- [Statement on Auditing Standards \(SAS\) No. 146, *Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards*](#)
- [Statement on Standards for Accounting and Review Services \(SSARS\) No. 26, *Quality Management for an Engagement Conducted in Accordance With Statements on Standards for Accounting and Review Services*](#)

The development of these standards was influenced by concerns about engagement quality, as indicated by the results of peer reviews and studies by regulators and was influenced by the ASB's and ARSC's view that it is particularly important to converge with the quality management

standards of the International Auditing and Assurance Standards Board (IAASB), which were updated and issued in December 2020.¹

SQMS No. 1 deals with a firm’s responsibilities to design, implement, and operate a system of quality management for its accounting and auditing practice.² *Accounting and auditing practice* is defined as follows:

A practice that performs engagements covered by this section, which are audit, attestation, review, compilation, and any other services for which standards have been promulgated by the AICPA Auditing Standards Board (ASB) or the AICPA Accounting and Review Services Committee (ARSC) under the “General Standards Rule” (ET sec. 1.300.001) or the “Compliance With Standards Rule” (ET sec. 1.310.001) of the AICPA code.³

Because the intention of the proposed SSAE is to amend the SSAEs such that practitioners comply with the existing requirements of SQMS No. 1 as applicable to an attestation engagement, the ASB does not believe that the proposed SSAE, if issued as a final standard, will significantly affect practice. Engagements performed in accordance with the attestation standards are part of a firm’s accounting and auditing practice and therefore within the scope of SQMS No. 1, and the proposed SSAE is intended to align certain concepts related to quality management, where appropriate, between the SASs, SSARSs, and SSAEs.

Further, the proposed changes regarding leadership responsibilities for quality in attestation engagements incorporate and emphasize the importance of these concepts underpinning the other quality requirements in both the suite of quality management standards and this proposed standard.

SAS No. 146 includes an appendix that amended various SASs and also paragraphs .06–.07 of AT-C section 105. The objective of SAS No. 146 was to clarify and strengthen the key elements of quality management at the engagement level. SAS No. 146 achieved this objective by focusing on the critically important role of the engagement partner in managing and achieving quality on the audit engagement and reinforcing the importance of quality to all members of the engagement team. Although SAS No. 146 amended paragraphs .06–.07 of AT-C section 105 to conform to the terminology used in SAS No. 146, it did not amend the definitions in paragraph .10 of AT-C section 105 or the requirements in paragraphs .34–.36 and .45 related to quality control for consistency with SQMS Nos. 1 and 2. To promote consistency in the requirements for quality management at the engagement level across the various services that a practitioner may

¹ In December 2020, the International Auditing and Assurance Standards Board (IAASB) issued the following standards:

- International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*
- ISQM 2, *Engagement Quality Reviews*
- International Standard on Auditing (ISA) 220 (Revised), *Quality for an Audit of Financial Statements*

Those standards are available at <https://www.iaasb.org/focus-areas/quality-management>.

² Paragraph .01 of QM section 10, *A Firm’s System of Quality Management*.

³ Paragraph .17 of QM section 10.

provide that fall under the SQMS umbrella, further conforming amendments to AT-C section 105 (and minor revisions to AT-C sections 205, 210, and 215) are necessary.

SQMS No. 1 is effective as follows:

- Systems of quality management in compliance with SQMS No. 1 are required to be designed and implemented by December 15, 2025.
- Evaluation of the system of quality management required by SQMS No. 1 is required to be performed within one year following December 15, 2025.

SQMS No. 2 is effective for

- audits or reviews of financial statements for periods beginning on or after Dec. 15, 2025, and
- other engagements in the firm’s accounting and auditing practice beginning on or after December 15, 2025. An engagement in the firm’s accounting and auditing practice begins when an engagement letter or other agreement to perform attest services is signed or when the firm begins to perform the engagement, whichever is earlier.

SAS No. 146 is effective for engagements conducted in accordance with generally accepted auditing standards for periods beginning on or after December 15, 2025, and the quality management–related requirements and guidance in SSARS No. 26 is effective for engagements performed in accordance with SSARSs for periods beginning on or after December 15, 2025.

The preceding standards are not the subject of this exposure draft, and the ASB is not considering any comments on any of the issued standards.

Request for Comment

1. Do respondents agree with the ASB’s approach to revising the attestation standards to conform to and promote consistency with SQMS Nos. 1 and 2, SAS No. 146, and SSARS No. 26?

Using the Work of Other Practitioners

In addition to the proposed revisions for consistency with SQMS Nos. 1 and 2, SAS No. 146, and SSARS No. 26, additional proposed revisions include amendments to AT-C section 105 intended for consistency with changes made to AU-C section 935, *Compliance Audits*, by [SAS No. 149, *Special Considerations — Audits of Group Financial Statements \(Including the Work of Component Auditors and Audits of Referred-to Auditors\)*](#). The proposal amends the definition of an *other practitioner* and the requirements around using an other practitioner to perform attestation procedures in connection with an engagement to align with the changes to the definition of *engagement team* and responsibilities to direct, supervise, and review work established in SQMS No. 1. The changes are not intended to broaden the scope of an other practitioner as defined outside of the uses included in extant AT-C section 105.

Convergence

It is the ASB’s strategy to converge its standards with those of the IAASB, while taking into consideration the standards of other standard setters.

Upon issuance of SSAE No. 21 in October 2020, AT-C section 105 was considered to be generally converged with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. The IAASB issued [Conforming and Consequential Amendments to the IAASB’s Other Standards as a Result of the New and Revised Quality Management Standards](#) in January 2022, which included revisions to ISAE 3000 (Revised).

Additionally, the IAASB recently issued an [exposure draft for proposed International Standard on Sustainability Assurance \(ISSA\) 5000, General Requirements for Sustainability Assurance Engagements](#), which more fully incorporates the concepts from the IAASB’s quality management standards. The proposed SSAE includes revisions that conform with both ISAE 3000 (Revised) and the proposed ISSA 5000 as considered appropriate, and may go beyond ISAE 3000 (Revised) or the proposed ISSA 5000 requirements as considered necessary to align with the AICPA standards noted previously.

In developing the proposed SSAE, the ASB considered the materials for the June 2023 IAASB meeting, which included the approved text of the ISSA 5000 exposure draft (requirements, application material, and appendixes in separate documents).

Although the ASB has a separate project to specifically consider the proposed ISSA 5000 and how the attestation standards should be aligned with its requirements, the proposed revisions to the attestation standards in this exposure draft do include certain revisions for consistency, where appropriate, with the quality management concepts in the proposed ISSA 5000. Those revisions are proposed to provide a complete population of quality management concepts in this proposed SSAE. However, due to the limited focus of the revisions related to an “other practitioner” noted previously and the preliminary nature of the related concepts within proposed ISSA 5000, this proposed SSAE is not intended to reflect the content related to “another practitioner” in proposed ISSA 5000.

Effective Date

Given the subject matter associated with a typical engagement performed in accordance with the SSAEs, the effective date for an SSAE generally runs to the date of the practitioner’s report. If issued as final, the proposed SSAE will be effective for engagements performed in accordance with the SSAEs beginning on or after December 15, 2025; therefore, the effective date of the revisions to the attestation standards are not effective before SQMS Nos. 1 and 2, SAS No. 146, and SSARS No. 26.

Request for Comment

2. Do respondents believe that the proposed effective date of the SSAE is appropriate? If

not, why?

Explanation of Significant Proposed Revisions

Definitions

The ASB proposes revisions to paragraph .12 of AT-C section 105, which contain definitions of terms for purposes of the attestation standards. Those revisions

- amend the definition of *engagement partner*, *engagement team*, and *network firm* for consistency with the corresponding definitions in SAS No. 146 and SSARS No. 26.
- incorporate new defined terms *engagement quality review*, *engagement quality reviewer*, *network*, *partner*, *personnel*, *professional standards*, *relevant ethical requirements*, *response (in relation to a system of quality management)*, and *staff*. These defined terms are consistent with the corresponding defined terms in SAS No. 146 and SSARS No. 26.
- revise the definition of *other practitioner* to
 - delete the word “independent” to alleviate confusion among practitioners regarding what an other practitioner had to be independent of.
 - indicate that the other practitioner would be part of the engagement team if it is performing procedures on the attestation engagement.
 - clarify that an other practitioner that is referred to in the practitioner’s report is not a member of the engagement team.

Request for Comment

3. Do respondents believe that the proposed revisions to paragraph .12 are appropriate? Respondents are specifically requested to provide their views on the proposed revisions to the definition of *other practitioner*.

Proposed New Requirements

With respect to quality management, the ASB proposes to include new requirement paragraphs in AT-C section 105. Those requirement paragraphs that are intended for consistency with SAS No. 146 are as follows. Please see the “Leadership Responsibilities for Quality in Attestation Engagements” section for discussion of a proposed requirement regarding the competence of the engagement partner.

- .26** The engagement partner should take into account information obtained in the acceptance and continuance process in planning and performing the attestation engagement in accordance with the attestation standards and complying with the requirements of this section. (Ref: par. .A39)

.27 If the engagement team becomes aware of information that may have caused the firm to decline the attestation engagement had that information been known by the firm prior to accepting or continuing the client relationship or specific engagement, the engagement partner should communicate that information promptly to the firm so that the firm and the engagement partner can take the necessary action.

.35 The engagement partner should determine that

- a.* sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement. (Ref: par. .A67–.A70)
- b.* members of the engagement team, and any practitioner's external specialists and internal auditors who provide direct assistance who are not part of the engagement team, collectively, have the appropriate competence, including knowledge of the underlying subject matter and criteria, and capabilities, including sufficient time to perform the engagement. (Ref: par. .A67–.A70)
- c.* the nature, timing, and extent of direction, supervision, and review are
 - i.* planned and performed in accordance with the firm's policies or procedures, professional standards, and applicable legal and regulatory requirements, and
 - ii.* responsive to the nature and circumstances of the engagement and the resources assigned or made available to the engagement team by the firm.
- d.* with respect to consultation
 - i.* members of the engagement team have undertaken appropriate consultation on the matters specified in paragraph .40c during the engagement, both within the engagement team and between the engagement team and others at the appropriate level within or outside the firm.
 - ii.* the nature and scope of, and conclusions resulting from, such consultations are agreed with the party consulted.
 - iii.* conclusions agreed have been implemented.

.37 If, as a result of complying with the requirements in paragraph .35*a–b*, the engagement partner determines that resources assigned or made available are insufficient or inappropriate in the circumstances of the attestation engagement, the engagement partner should take appropriate action, including communicating with appropriate individuals about the need to assign or make available additional or alternative resources to the engagement. (Ref: par. .A75–.A76)

.38 The engagement partner should take responsibility for using the resources assigned or made available to the engagement team appropriately, given the nature and circumstances of the attestation engagement. (Ref: par. .A77)

.40 The engagement partner should take responsibility for the following: (Ref: par. .A77 and .A81)

- a.* The overall management and achievement of quality on the attestation engagement, including taking responsibility for creating an environment for the engagement that emphasizes the firm's culture and expected behavior of engagement team members. In doing so, the engagement partner should be sufficiently and appropriately involved throughout the engagement such that the engagement partner has the basis for determining whether the significant judgments made, and the conclusions reached, are appropriate given the nature and circumstances of the engagement. If the engagement partner assigns the design or performance of procedures, tasks, or actions related to a requirement of this section to other members of the engagement team to assist the engagement partner in complying with the requirements of this section, the engagement partner should continue to take overall responsibility for managing and achieving quality on the attestation engagement through direction and supervision of those members of the engagement team and review of their work.
- b.* The direction and supervision of members of the engagement team and the review of their work.

.41 In creating the environment described in paragraph 40*a*, the engagement partner should take responsibility for clear, consistent, and effective actions being taken that reflect the firm's commitment to quality and establish and communicate the expected behavior of engagement team members, including emphasizing the following:

- a.* That all engagement team members are responsible for contributing to the management and achievement of quality at the engagement level
- b.* The importance of professional ethics, values, and attitudes to the members of the engagement team
- c.* The importance of open and robust communication within the engagement team and supporting the ability of engagement team members to raise concerns without fear of reprisal
- d.* The importance of each engagement team member maintaining professional skepticism throughout the engagement

.42 In an examination or review engagement, the engagement partner should review engagement documentation at appropriate points in time during the engagement, including documentation relating to

- a.* significant matters;
- b.* significant judgments, including those relating to difficult or contentious matters identified during the engagement, and the conclusions reached; and
- c.* other matters that, in the engagement partner's professional judgment, are relevant to the engagement partner's responsibilities.

- .43** On or before the date of the practitioner’s report, the engagement partner should determine, through review of engagement documentation and discussion with the engagement team, that sufficient appropriate evidence has been obtained to support the conclusions reached in an examination or review engagement or findings in an agreed-upon procedures engagement and for the practitioner’s report to be issued.
- .44** Prior to dating the practitioner’s report, the engagement partner should review the subject matter information and the practitioner’s report to determine that the report to be issued will be appropriate in the circumstances.
- .45** The engagement partner should review, prior to their issuance, formal written communications to management, those charged with governance, or regulatory authorities. (Ref: par. .A83)
- .46** If differences of opinion arise within the engagement team, or between the engagement team and the engagement quality reviewer or individuals performing activities within the firm’s system of quality management, including those who provide consultation, the engagement team should follow the firm’s policies or procedures for dealing with and resolving such differences of opinion.
- .47** The engagement partner should
- a.* take responsibility for differences of opinion being addressed and resolved in accordance with the firm’s policies or procedures.
 - b.* determine that conclusions reached are documented and implemented.
 - c.* not date the practitioner’s report until any differences of opinion are resolved.
- .48** The engagement partner should have an understanding of the relevant ethical requirements, including those related to independence, that are applicable given the nature and circumstances of the attestation engagement. (Ref: par. .A84 and .A88)
- .49** The engagement partner should take responsibility for other members of the engagement team having been made aware of relevant ethical requirements that are applicable given the nature and circumstances of the attestation engagement, and the firm’s related policies or procedures, including those that address the following: (Ref: par. .A77 and .A85–.A86)
- a.* Identifying, evaluating, and addressing threats to compliance with relevant ethical requirements, including those related to independence
 - b.* Circumstances that may cause a breach of relevant ethical requirements, including those related to independence, and the responsibilities of members of the engagement team when they become aware of breaches
 - c.* The responsibilities of members of the engagement team when they become aware of an instance of noncompliance with laws and regulations by the entity

- .50** If matters come to the engagement partner's attention that indicate that a threat to compliance with relevant ethical requirements exists, the engagement partner should evaluate the threats by complying with the firm's policies or procedures, using relevant information from the firm, the engagement team, or other sources, and take appropriate action.
- .51** The engagement partner should remain alert throughout the attestation engagement, through observation and making inquiries as necessary, for breaches of relevant ethical requirements or the firm's related policies or procedures by members of the engagement team.
- .52** If matters come to the engagement partner's attention through the firm's system of quality management, or from other sources, that indicate that relevant ethical requirements applicable to the nature and circumstances of the engagement have not been fulfilled, the engagement partner, in consultation with others in the firm, should take appropriate action. (Ref: par. .A87)
- .53** Prior to dating the practitioner's report, the engagement partner should take responsibility for determining whether relevant ethical requirements, including those related to independence, have been fulfilled. (Ref: par. .A77)
- .54** The engagement partner should take responsibility for the following: (Ref: par. .A77 and .A89)
- a. Obtaining an understanding of the information from the firm's monitoring and remediation process, as communicated by the firm, including, as applicable, the information from the monitoring and remediation process of the network and across the network firms
 - b. Determining the relevance and effect on the attestation engagement of the information referred to in paragraph 54a and taking appropriate action
 - c. Remaining alert throughout the attestation engagement for information that may be relevant to the firm's monitoring and remediation process and communicating such information to those responsible for the process
- .55** Prior to dating the report, the engagement partner should determine that the attestation engagement partner has taken overall responsibility for managing and achieving quality on the engagement. In doing so, the engagement partner should determine that
- a. the engagement partner's involvement has been sufficient and appropriate throughout the attestation engagement such that the engagement partner has the basis for determining that the significant judgments made and the conclusions reached are appropriate given the nature and circumstances of the engagement.
 - b. the nature and circumstances of the attestation engagement, any changes thereto, and the firm's related policies or procedures have been taken into account in complying with the requirements of this section.

.64 For those attestation engagements for which an engagement quality review is required, the engagement partner should (Ref: par. .A92)

- a. determine that an engagement quality reviewer has been appointed.
- b. cooperate with the engagement quality reviewer and inform other members of the engagement team of their responsibility to do so.
- c. discuss significant matters and significant judgments arising during the attestation engagement, including those identified during the engagement quality review, with the engagement quality reviewer.
- d. not release the practitioner's report until completion of the engagement quality review.

Request for Comment

4. Do respondents agree that the preceding proposed new requirement paragraphs in AT-C section 105 are appropriate and sufficient to align with the quality management requirements for audit engagements? If not, respondents who believe that an included requirement is not appropriate are asked why they believe the requirement is not appropriate for an attestation engagement. If respondents believe that there are other changes that should be made to align with SQMS Nos. 1 and 2 and SAS No. 146, please specify those changes.

An Other Practitioner

The ASB proposes to revise the requirements related to using the work of an other practitioner as follows:

Requirements in Extant AT-C Section 105	Proposed Revised Requirements in AT-C Section 105
<p>.33 When the practitioner expects to use the work of an other practitioner, the practitioner should (Ref: par. .A59–.A60)</p> <ul style="list-style-type: none"> <i>a.</i> obtain an understanding of whether the other practitioner understands and will comply with the ethical requirements that are relevant to the engagement and, in particular, is independent. <i>b.</i> obtain an understanding of the other practitioner’s professional competence. <i>c.</i> communicate clearly with the other practitioner about the scope and timing of the other practitioner’s work and findings. <i>d.</i> if assuming responsibility for the work of the other practitioner, be involved in the work of the other practitioner. <i>e.</i> evaluate whether the other practitioner’s work is adequate for the practitioner’s purposes. <i>f.</i> determine whether to make reference to the other practitioner in the practitioner’s report. 	<p>.36 When the practitioner expects an other practitioner will perform attestation procedures in connection with the engagement, the practitioner should (Ref: par. .A71–.A73)</p> <ul style="list-style-type: none"> <i>a.</i> confirm whether the other practitioner understands and will comply with the relevant ethical requirements, including those related to independence, that apply to the engagement. <i>b.</i> determine that the other practitioner has appropriate professional competence and capabilities. <i>c.</i> if the other practitioner is not part of the practitioner’s firm, determine whether to make reference to the other practitioner in the practitioner’s report. <i>d.</i> if the practitioner determines to not make reference to the other practitioner in the practitioner’s report (Ref: par. .A74) <ul style="list-style-type: none"> <i>i.</i> communicate clearly with the other practitioner about the other practitioner’s responsibilities and the practitioner’s expectations, including the scope and timing of the other practitioner’s work and the matters expected to be communicated by the other practitioner that are relevant to the practitioner in forming the practitioner’s opinion or conclusion or in presenting findings. <i>ii.</i> determine that the other practitioner has sufficient time to perform assigned work. <i>iii.</i> be sufficiently and appropriately involved, through direction, supervision, and review, in the work of the other practitioner. <i>iv.</i> evaluate whether the other practitioner’s work is adequate for the practitioner’s purposes.

Request for Comment

5. Do respondents agree with the proposed revisions to the requirements when an other practitioner is performing attestation procedures in connection with an attestation engagement?

Leadership Responsibilities for Quality in Attestation Engagements

Proposed ISSA 5000 includes a requirement for the engagement leader to have competence and capabilities in assurance skills and techniques developed through extensive training and practical application and sustainability competence sufficient to accept responsibility for the conclusions reached on the engagement. In addition, ISAE 3000 (Revised) includes requirements for the engagement partner to have (a) competence in assurance skills and techniques developed through extensive training and practical application and (b) sufficient competence in the underlying subject matter and its measurement or evaluation to accept responsibility for the assurance conclusion.

The extant attestation standards do not include a corresponding requirement nor is it in SAS No. 146 from an audit perspective. The extant (and proposed revised) attestation standards and SAS No. 146 do include a requirement for the engagement partner to determine whether the engagement team has the appropriate competence and capabilities to perform the engagement, but neither the extant attestation standards nor SAS No. 146 include an explicit requirement that the engagement partner have the specific competencies previously described.

Given the nature of attestation engagements and the broader subject matter that can be the subject of reporting, it is proposed that the following requirement be included in AT-C section 105 consistent with the proposed ISSA 5000 and ISAE 3000 (Revised):

.39 The engagement partner should have the appropriate competence, sufficient to accept responsibility for the conclusions reached on the engagement. (Ref: par. .A78–.A80)

Request for Comment

6. Do respondents agree that the proposed new requirement paragraph .39 is appropriate?

Guide for Respondents

Comments are most helpful when they refer to specific paragraphs, include the reasons for the comments, and, when appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in the exposure draft, it will be helpful for the ASB to be made aware of this view, as well.

Written comments on this exposure draft will become part of the public record of the AICPA and will be available on the AICPA’s website after December 1, 2023, until a final standard is issued. Responses should be submitted in Word format, sent to CommentLetters@aicpa-cima.com, and received by December 1, 2023. Respondents may also submit a PDF version of their response for posting to the AICPA website.

Supplements to the Exposure Draft

To assist respondents in identifying changes and responding to this request to comment on the proposed revisions to AT-C section 105 included in this exposure draft, the Audit and Attest Standards staff has prepared a document that illustrates the complete extant AT-C section 105 marked to show the proposed revisions. However, the “Explanation of Significant Proposed Revisions” section includes a discussion of what is proposed to change and issues related to specific changes from the extant attestation standards.

In addition, to assist respondents in determining whether the proposed SSAE is sufficiently and appropriately consistent with the corresponding auditing standards, staff has prepared a matrix that compares the requirements from SAS No. 146 and the proposed SSAE.

The staff-prepared supplementary material is available on the AICPA website at <https://www.aicpa-cima.com/resources/landing/aicpa-exposure-drafts-of-proposed-sass-ssaes-and-sqmss>. It is for informational purposes only and does not form part of the exposure draft; however, it may be useful for respondents in formulating comments.

Comment Period

The comment period for this exposure draft ends on December 1, 2023.

Auditing Standards Board
(2023–2024)

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Proposed Statement on Standards for Attestation Engagements *Amendments to the Attestation Standards for Consistency With the Issuance of AICPA Standards on Quality Management*

Amendment to SSAE No. 18, *Attestation Standards: Clarification and Recodification, as Amended, Section 105, Concepts Common to All Attestation Engagements* (AICPA, Professional Standards, AT-C sec. 105)

1. This amendment is effective for engagements performed in accordance with Statements on Standards for Attestation Engagements beginning on or after December 15, 2025.

(***Boldface italics*** denotes new language. Deleted text is shown in ~~strikethrough~~.)

[No amendment to paragraphs .01–.07.]

Relationship of Attestation Standards to Quality ~~Control~~ Management Standards

.08 Quality ~~control~~ ***management*** systems, policies, and procedures are the responsibility of the firm in conducting its attestation practice. Under ~~QM section 10A~~ ***QM section 10, A Firm’s System of Quality ~~Control~~ Management***, the firm has an obligation to ~~establish~~ ***design, implement, and maintain operate*** a system of quality ~~control~~ ***management*** to ~~provide it~~ ***that provides the firm*** with reasonable assurance that ^{fn 5} (Ref: par. .A4–.A6)

- a. the firm and its personnel ~~comply~~ ***fulfill their responsibilities in accordance*** with professional standards and applicable legal and regulatory requirements ***and conduct engagements in accordance with such standards and requirements***, and
- b. ~~practitioners’~~ ***engagement*** reports issued by the firm ***or engagement partners*** are appropriate in the circumstances.

^{fn 5} Paragraph .1220 of ~~QM section 10A~~, ***QM section 10, A Firm’s System of Quality ~~Control~~ Management***.

.09 Attestation standards relate to the conduct of individual attestation engagements; quality ~~control~~ ***management*** standards relate to the conduct of a firm’s attestation practice as a whole. Thus, attestation standards and quality ~~control~~ ***management*** standards are related, and the quality ~~control~~ ***management*** policies and procedures that ~~a the firm adopts~~ ***establishes*** may affect both the conduct of individual attestation engagements and the conduct of ~~a the~~ ***the*** firm’s attestation practice as a whole. However, deficiencies in ***the firm’s system of quality management*** or instances of noncompliance with ~~a the~~ ***the*** firm’s ~~quality control~~ ***management*** policies and procedures ***established in accordance with QM section 10*** do not, in and of themselves, indicate that a particular engagement was not ~~performed~~ ***conducted*** in accordance with the attestation standards.

[No amendment to paragraph .10.]

Objectives

.11 In conducting an attestation engagement, the overall objectives of the practitioner are as follows:

- a. Apply the requirements relevant to the attestation engagement
- b. Report on the underlying subject matter or subject matter information (or assertion) and communicate as required by the applicable AT-C section, in accordance with the results of the practitioner's procedures
- c. Implement quality control ~~management~~ *procedures responses* at the engagement level that provide the practitioner with reasonable assurance that the attestation engagement complies with professional standards and applicable legal and regulatory requirements

Definitions

.12 For purposes of the attestation standards, the following terms have the meanings attributed as follows:

...

Engagement partner.^{fn 6} The partner or other ~~person in~~ *individual appointed by* the firm who is responsible for the attestation engagement and its performance and for the practitioner's report that is issued on behalf of the firm and who, when required, has the appropriate authority from a professional, legal, or regulatory body. ~~Engagement partner, partner, and firm refer to their governmental equivalents when relevant.~~ (Ref: par. .A17)

^{fn 6} Engagement partner, partner, and firm refer to their governmental equivalents when relevant.

Engagement quality review. An objective evaluation of the significant judgments made by the engagement team and the conclusions reached thereon, performed by the engagement quality reviewer and completed before the engagement report is released.

Engagement quality reviewer. A partner, other individual in the firm, or an external individual appointed by the firm to perform the engagement quality review.

Engagement team. All partners and staff performing the *attestation* engagement and any *other* individuals ~~engaged by the firm or a network firm~~ who perform attestation procedures on the engagement. ~~This excludes~~ *excluding* a practitioner's external specialist and engagement quality control reviewer ~~engaged by the firm or a network firm~~. The term *engagement team* also excludes individuals within the client's internal audit function *internal auditors* who provide direct assistance *on an engagement*. (Ref: par. .A18)

...

Firm. A form of organization permitted by law or regulation whose characteristics conform to resolutions of the Council of the AICPA and that is engaged in the practice of public accounting. (Ref: par. .A20)

...

Network. As defined in “Definitions” (ET sec. 0.400) in the AICPA code, an association of entities that includes one or more firms. (Ref: par. .A20)

Network firm. *As defined in “Definitions” (ET sec. 0.400) in the AICPA code, A a firm or other entity that belongs to a network, as defined in ET section 0.400, Definitions. References to a network firm are to be read hereafter as “another firm or entity that belongs to the same network as the firm.” (Ref: par. .A20)*

...

Other practitioner. *An independent practitioner who is not a member of the engagement team who performs work on information attestation procedures that will be used as evidence by the practitioner performing the attestation in connection with the engagement. An other practitioner is either (a) part of the engagement team and the practitioner uses the work of the other practitioner or (b) not part of the engagement team and the practitioner makes reference to the other practitioner in the practitioner’s report. An other practitioner may be part of the practitioner’s firm, a network firm, or another firm.*

Partner. Any individual with authority to bind the firm with respect to the performance of a professional services engagement. For purposes of this definition, partner may include an employee with this authority who has not assumed the risks and benefits of ownership. Firms might use different titles to refer to individuals with this authority.

Personnel. Partners and staff in the firm.

...

Professional standards. Standards promulgated by the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee under the “General Standards Rule” (ET sec. 1.300.001) or the “Compliance With Standards Rule” (ET sec. 1.310.001) of the AICPA code, or by other standard-setting bodies that set auditing and attest standards applicable to the engagement being performed and relevant ethical requirements.

...

Relevant ethical requirements. Principles of professional ethics and ethical requirements to which the engagement team and engagement quality reviewer are subject, which consist of the AICPA code together with rules of applicable state boards of accountancy and applicable regulatory agencies that are more restrictive.

...

Response (in relation to a system of quality management). Policies or procedures designed and implemented by the firm to address one or more quality risks.

- *Policies are statements of what should, or should not, be done to address a quality risk or risks. Such statements may be documented, explicitly stated in communications, or implied through actions and decisions.*
- *Procedures are actions to implement policies.*

...

Staff. Professionals, other than partners, including any specialist the firm employs.

...

[Subsequent footnotes renumbered. No amendment to paragraphs .13–.24.]

Requirements

...

Acceptance and Continuance

.25 The engagement partner should *determine that the firm’s policies or procedures for* 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. (Ref: .A37–.A38)

.26 *The engagement partner should take into account information obtained in the acceptance and continuance process in planning and performing the attestation engagement in accordance with the attestation standards and complying with the requirements of this section.* (Ref: par. .A39)

.27 *If the engagement team becomes aware of information that may have caused the firm to decline the attestation engagement had that information been known by the firm prior to accepting or continuing the client relationship or specific engagement, the engagement partner should communicate that information promptly to the firm so that the firm and the engagement partner can take the necessary action.*

[Subsequent paragraphs renumbered. No amendments to former paragraphs .26–.32, renumbered as paragraphs .28–.34. Former paragraphs .33–.34 are renumbered as paragraphs .36 and .35, respectively]

Quality ~~Control~~ Management

~~Assignment of the Engagement Team and the Practitioner’s Specialists-Engagement Resources~~

.34.35 The engagement partner should be satisfied *determine* that

- a. *sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement. (Ref: par. .A65–.A66)*
- b. *members of the engagement team, and any practitioner's external specialists and internal auditors who provide direct assistance who are not part of the engagement team, collectively, have the appropriate competence, including knowledge of the underlying subject matter and criteria, and capabilities, including sufficient time to perform the engagement. (Ref: par. A61–A62.A67–.A70)*
 - ~~i. perform the engagement in accordance with professional standards and applicable legal and regulatory requirements and~~
 - ~~ii. enable the issuance of a practitioner's report that is appropriate in the circumstances.~~
- c. *the nature, timing, and extent of direction, supervision, and review are*
 - i. *planned and performed in accordance with the firm's policies or procedures, professional standards, and applicable legal and regulatory requirements, and*
 - ii. *responsive to the nature and circumstances of the attestation engagement and the resources assigned or made available to the engagement team by the firm*
- d. *with respect to consultation*
 - i. *members of the engagement team have undertaken appropriate consultation on the matters specified in paragraph .40c during the engagement, both within the engagement team and between the engagement team and others at the appropriate level within or outside the firm.*
 - ii. *the nature and scope of, and conclusions resulting from, such consultations are agreed with the party consulted.*
 - iii. *conclusions agreed have been implemented.*
- b. ~~to an extent that is sufficient to accept responsibility for the opinion, conclusion, or findings on the underlying subject matter or subject matter information (or assertion), the engagement team will be able to be involved in the work of~~
 - ~~i. a practitioner's external specialist when the work of that specialist is to be used and (Ref: par. A63)~~
 - ~~ii. an other practitioner, when the work of that practitioner is to be used.~~

- ee. 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.
- ef. 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.

.3336 When the practitioner expects to use the work of an other practitioner *will perform attestation procedures in connection with the engagement*, the practitioner should (Ref: par. .A59.A71–.A60.A73)

- a. ~~obtain an understanding of~~ *confirm* whether the other practitioner understands and will comply with the *relevant* ethical requirements, *including those related to independence*, that ~~are relevant~~ *apply* to the engagement and, ~~in particular, is independent~~.
- b. ~~obtain an understanding of~~ *determine that* the other practitioner's *has appropriate* professional competence *and capabilities*.
- fc. *if the other practitioner is not part of the practitioner's firm*, determine whether to make reference to the other practitioner in the practitioner's report.
- ed. *if the practitioner determines to not make reference to the other practitioner in the practitioner's report (Ref: par. .A74)*
 - i. communicate clearly with the other practitioner about *the other practitioner's responsibilities and the practitioner's expectations, including* the scope and timing of the other practitioner's work ~~and findings~~ *and the matters expected to be communicated by the other practitioner that are relevant to the practitioner in forming the practitioner's opinion or conclusion or in presenting findings*.
 - ii. *determine that the other practitioner has sufficient time to perform assigned work*.
 - diii. ~~if assuming responsibility for the work of the other practitioner, be~~ *sufficiently and appropriately* involved, *through direction, supervision, and review*, in the work of the other practitioner.
 - eiv. evaluate whether the other practitioner's work is adequate for the practitioner's purposes.

.37 *If, as a result of complying with the requirements in paragraph .35a–b, the engagement partner determines that resources assigned or made available are insufficient or inappropriate in the circumstances of the attestation engagement, the engagement partner should take*

appropriate action, including communicating with appropriate individuals about the need to assign or make available additional or alternative resources to the engagement. (Ref: par. .A75–.A76)

.38 The engagement partner should take responsibility for using the resources assigned or made available to the engagement team appropriately, given the nature and circumstances of the attestation engagement. (Ref: par. .A77)

Leadership Responsibilities for Managing and Achieving Quality on Attestation Engagements

.39 The engagement partner should have the appropriate competence, sufficient to accept responsibility for the conclusions reached on the engagement. (Ref: par. .A78–.A80)

.3540 The engagement partner should take responsibility for the overall quality on each attestation engagement. This includes responsibility for the following: (Ref: par. .A77 and .A81)

- a. Appropriate procedures being performed regarding the acceptance and continuance of client relationships and engagements ~~The overall management and achievement of quality on the attestation engagement, including taking responsibility for creating an environment for the engagement that emphasizes the firm’s culture and expected behavior of engagement team members. In doing so, the engagement partner should be sufficiently and appropriately involved throughout the engagement such that the engagement partner has the basis for determining whether the significant judgments made, and the conclusions reached, are appropriate given the nature and circumstances of the engagement. If the engagement partner assigns the design or performance of procedures, tasks, or actions related to a requirement of this section to other members of the engagement team to assist the engagement partner in complying with the requirements of this section, the engagement partner should continue to take overall responsibility for managing and achieving quality on the attestation engagement through direction and supervision of those members of the engagement team and review of their work.~~*
- b. The engagement being planned and performed (including appropriate direction and supervision) to comply with professional standards and applicable legal and regulatory requirements ~~The direction and supervision of the members of the engagement team and the review of their work.~~*
- 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. .A64) ~~The engagement team undertaking consultation on (Ref: par. .A82)~~
 - i. difficult or contentious matters and matters on which the firm’s policies or procedures require consultation and**

ii. other matters that, in the engagement partner's professional judgment, require consultation.

- 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.

.41 In creating the environment described in paragraph 40a, the engagement partner should take responsibility for clear, consistent, and effective actions being taken that reflect the firm's commitment to quality and establish and communicate the expected behavior of engagement team members, including emphasizing the following:

- a. *That all engagement team members are responsible for contributing to the management and achievement of quality at the engagement level*
- b. *The importance of professional ethics, values, and attitudes to the members of the engagement team*
- c. *The importance of open and robust communication within the engagement team and supporting the ability of engagement team members to raise concerns without fear of reprisal*
- d. *The importance of each engagement team member maintaining professional skepticism throughout the engagement*

.42 In an examination or review engagement, the engagement partner should review engagement documentation at appropriate points in time during the engagement, including documentation relating to

- a. *significant matters;*
- b. *significant judgments, including those relating to difficult or contentious matters identified during the engagement, and the conclusions reached; and*
- c. *other matters that, in the engagement partner's professional judgment, are relevant to the engagement partner's responsibilities.*

.43 On or before the date of the practitioner's report, the engagement partner should determine, through review of engagement documentation and discussion with the engagement team, that sufficient appropriate evidence has been obtained to support the conclusions reached in an examination or review engagement or findings in an agreed-upon procedures engagement and for the practitioner's report to be issued.

.44 Prior to dating the practitioner's report, the engagement partner should review the subject matter information and the practitioner's report to determine that the report to be issued will be appropriate in the circumstances.

.45 The engagement partner should review, prior to their issuance, formal written communications to management, those charged with governance, or regulatory authorities. (Ref: par. .A83)

Differences of Opinion

.46 If differences of opinion arise within the engagement team, or between the engagement team and the engagement quality reviewer or individuals performing activities within the firm's system of quality management, including those who provide consultation, the engagement team should follow the firm's policies or procedures for dealing with and resolving such differences of opinion.

.47 The engagement partner should

- a. take responsibility for differences of opinion being addressed and resolved in accordance with the firm's policies or procedures.***
- b. determine that conclusions reached are documented and implemented.***
- c. not date the practitioner's report until any differences of opinion are resolved.***

Compliance With Relevant Ethical Requirements

.3648 Throughout the engagement, the engagement partner should remain alert, through observation and making inquiries as necessary, for evidence of noncompliance with relevant ethical requirements by members of the engagement team. If matters 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, should determine the appropriate action. The engagement partner should have an understanding of the relevant ethical requirements, including those related to independence, that are applicable given the nature and circumstances of the attestation engagement. (Ref: par. .A84 and .A88)

.49 The engagement partner should take responsibility for other members of the engagement team having been made aware of relevant ethical requirements that are applicable given the nature and circumstances of the attestation engagement, and the firm's related policies or procedures, including those that address the following: (Ref: par. .A77 and .A85–A86)

- a. Identifying, evaluating, and addressing threats to compliance with relevant ethical requirements, including those related to independence***
- b. Circumstances that may cause a breach of relevant ethical requirements, including those related to independence, and the responsibilities of members of the engagement team when they become aware of breaches***
- c. The responsibilities of members of the engagement team when they become aware of an instance of noncompliance with laws and regulations by the entity***

.50 If matters come to the engagement partner's attention that indicate that a threat to compliance with relevant ethical requirements exists, the engagement partner should evaluate the threats by complying with the firm's policies or procedures, using relevant information from the firm, the engagement team, or other sources, and take appropriate action.

.51 The engagement partner should remain alert throughout the attestation engagement, through observation and making inquiries as necessary, for breaches of relevant ethical requirements or the firm's related policies or procedures by members of the engagement team.

.52 If matters come to the engagement partner's attention through the firm's system of quality management, or from other sources, that indicate that relevant ethical requirements applicable to the nature and circumstances of the engagement have not been fulfilled, the engagement partner, in consultation with others in the firm, should take appropriate action. (Ref: par. .A87)

.53 Prior to dating the practitioner's report, the engagement partner should take responsibility for determining whether relevant ethical requirements, including those related to independence, have been fulfilled. (Ref: par. .A77)

Monitoring and Remediation

.54 The engagement partner should take responsibility for the following: (Ref: par. .A77 and .A89)

- a. Obtaining an understanding of the information from the firm's monitoring and remediation process, as communicated by the firm, including, as applicable, the information from the monitoring and remediation process of the network and across the network firms*
- b. Determining the relevance and effect on the attestation engagement of the information referred to in paragraph 54a and taking appropriate action*
- c. Remaining alert throughout the attestation engagement for information that may be relevant to the firm's monitoring and remediation process and communicating such information to those responsible for the process*

Taking Overall Responsibility for Managing and Achieving Quality

.55 Prior to dating the report, the engagement partner should determine that the engagement partner has taken overall responsibility for managing and achieving quality on the attestation engagement. In doing so, the engagement partner should determine that

- a. the engagement partner's involvement has been sufficient and appropriate throughout the attestation engagement such that the engagement partner has the basis for determining that the significant judgments made and the conclusions reached are appropriate given the nature and circumstances of the engagement.*

- b. the nature and circumstances of the attestation engagement, any changes thereto, and the firm's related policies or procedures have been taken into account in complying with the requirements of this section.*

[Subsequent paragraphs further renumbered. No amendments to former paragraphs .37–.44, renumbered as paragraphs .56–63.]

Engagement Quality Control Review

~~.4564~~ For those *attestation* engagements, if any, for which the firm has determined that an engagement quality control review is required, *the engagement partner should* (Ref: par. ~~.A67A92~~)

- a. determine that an engagement quality reviewer has been appointed.*
- b. cooperate with the engagement quality reviewer and inform other members of the engagement team of their responsibility to do so.*
- ~~a.c. the engagement partner should take responsibility for discussing with the engagement quality control reviewer significant *matters and significant judgments* findings or issues arising during the *attestation* engagement, including those identified during the engagement quality control review, *with the engagement quality reviewer*, and should not release the practitioner's report until completion of the engagement quality control review and~~
- ~~b. 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:~~
 - ~~i. Discussion of significant findings or issues with the engagement partner~~
 - ~~ii. Reading the written subject matter information (or assertion) and the proposed report~~
 - ~~iii. Reading selected engagement documentation relating to the significant judgments the engagement team made and the related conclusions it reached~~
 - ~~iv. Evaluation of the decisions reached in formulating the report and consideration of whether the proposed report is appropriate~~
- d. not release the practitioner's report until completion of the engagement quality review.*

[Subsequent paragraphs further renumbered. No amendment to former paragraphs .46–.48, renumbered as paragraphs .65–.67.]

Application and Other Explanatory Material

[No amendment to paragraphs .A1–.A3.]

Relationship of Attestation Standards to Quality ~~Control~~ Management Standards (Ref: par. .08)

.A4 The nature and extent of a firm’s quality ~~control~~**management** policies and procedures depend on factors such as its size, the degree of operating autonomy allowed its personnel and its practice offices, the nature of its practice, its organization, and appropriate cost-benefit considerations.

.A5 Within the context of the firm’s system of quality ~~control~~**management**, engagement teams have a responsibility to implement quality ~~control~~**management** procedures that are applicable to the attestation engagement and provide the firm with relevant information to enable the functioning of that part of the firm’s quality ~~control~~**management** relating to independence.

.A6 Engagement teams are entitled to rely on the firm’s system of quality ~~control~~**management**, unless the engagement partner determines that it is inappropriate to do so based on information provided by the firm or other parties.

[No amendment to paragraphs .A7–.A16.]

Definitions

...

Engagement Partner (Ref: par. .12)

.A17 Practitioners are subject to appendix B of the AICPA Code of Professional Conduct, “Council Resolution Concerning the Form of Organization and Name Rule,” which states that there must be a CPA who has ultimate responsibility for all engagements performed in accordance with SSAEs, and non-CPA owners could not assume ultimate responsibility for any such engagements. Law or regulation may include additional requirements.

Engagement Team (Ref: par. .12)

.A18 If the attestation engagement is subject to an engagement quality review, the engagement quality reviewer, and any other individuals performing the engagement quality review, are not members of the engagement team. Such individuals may be subject to specific independence requirements.

[Subsequent paragraph renumbered. No amendment to former paragraph .A17, renumbered as paragraph .A19.]

Firm, Network, and Network Firm (Ref: par. .12)

.A20 The definitions of firm, network, or network firm in relevant ethical requirements may differ from those set out in this section. The AICPA code also provides guidance in relation to the terms network and network firm. Networks and other network firms may be structured in

a variety of ways and are, in all cases, external to the firm. The provisions in this section in relation to networks also apply to any structures or organizations that do not form part of the firm but that exist within the network.

[Subsequent paragraphs further renumbered. No amendment to former paragraphs .A18–.A33, renumbered as paragraphs .A21–.A36.]

Preconditions for an Attestation Engagement (Ref: par. .28)

Acceptance and Continuance (Ref: par. .25–.26)

.A37 Under QM section 10, for acceptance and continuance decisions, the firm is required to make judgments about the firm’s ability to perform the engagement in accordance with professional standards and applicable legal and regulatory requirements. The engagement partner may use the information considered by the firm in this regard in determining whether the conclusions reached regarding the acceptance and continuance of client relationships and attestation engagements are appropriate. If the engagement partner has concerns regarding the appropriateness of the conclusions reached, the engagement partner may discuss the basis for those conclusions with those involved in the acceptance and continuance process.

.A38 If the engagement partner is directly involved throughout the firm’s acceptance and continuance process, the engagement partner will be aware of the information obtained or used by the firm in reaching the related conclusions. Such direct involvement may also provide a basis for the engagement partner’s determination that the firm’s policies or procedures have been followed and that the conclusions reached are appropriate.

.A39 In circumstances in which the firm is obligated by law or regulation to accept or continue an attestation engagement, the engagement partner may take into account information obtained by the firm about the nature and circumstances of the engagement.

[Subsequent paragraphs further renumbered. No amendment to former paragraphs .A34–.A58, renumbered as paragraphs .A40–.A64.]

Using the Work of an Other Practitioner (Ref: par. .33)

~~**.A59** The practitioner is responsible for (a) the direction, supervision, and performance of the engagement in compliance with professional standards; applicable regulatory and legal requirements; and the firm’s policies and procedures and (b) determining whether the practitioner’s report that is issued is appropriate in the circumstances. The practitioner may, however, use the work of other practitioners to obtain sufficient appropriate evidence to express an opinion, conclusion, or findings on the subject matter information (or assertion).~~

~~**.A60** The engagement partner may decide to assume responsibility for the work of the other practitioner or to make reference to the other practitioner in the practitioner’s report. Regardless of whether the engagement partner decides to assume responsibility or make reference the practitioner is required to communicate clearly with the other practitioner and evaluate whether the other practitioner’s work is adequate for the purposes of the engagement. The nature, timing,~~

and extent of this involvement are affected by the practitioner's understanding of the other practitioner, such as previous experience with, or knowledge of, the other practitioner and the degree to which the engagement team and the other practitioner are subject to common quality control policies and procedures.

Quality Control Management

Engagement Resources

Sufficient and Appropriate Resources to Perform the Engagement (Ref: par. .35a)

.A65 Resources include human, technological, and intellectual resources. Human resources include members of the engagement team and, where applicable, any practitioner's external specialists and internal auditors who provide direct assistance. Technological resources include technological tools that may allow the practitioner to more effectively and efficiently manage the engagement. Intellectual resources include, for example, assurance methodologies, implementation tools, assurance guides, model programs, templates, checklists, or forms.

.A66 In determining whether sufficient and appropriate resources to perform the engagement have been assigned or made available to the engagement team, ordinarily, the engagement partner may depend on the firm's related policies or procedures (including resources). For example, based on information communicated by the firm, the engagement partner may be able to depend on the firm's technological development, implementation, and maintenance programs when using firm-approved technology to perform attestation procedures.

Assignment of the Engagement Team and the Practitioner's Specialists (Ref: par. .36b)

.A61A67 The practitioner may obtain knowledge about the specific underlying subject matter to which the procedures are to be applied and the criteria through formal or continuing education, practical experience, or consultation with others.

.A62A68 When ~~considering~~ determining that the engagement team has the appropriate competence and capabilities expected of those involved in the engagement, the engagement partner may take into consideration such matters as ~~their~~ the engagement team's

- understanding of, and practical experience with, engagements of a similar nature and complexity through appropriate training and participation.
- understanding of professional standards and applicable legal and regulatory requirements.
- technical expertise, including expertise ~~with relevant~~ ***in IT used by the entity or automated tools or techniques that are to be used by the engagement team in planning and performing the engagement*** and specialized areas relevant to the underlying subject matter.
- knowledge of relevant industries in which the entity operates.
- ability to ~~apply~~ ***exercise professional skepticism and*** professional judgment.

- understanding of the firm's quality control policies and *or* procedures.

~~.A64~~^{A69} Under ~~QM section 10A~~^{QM section 10}, the firm is *required to establish a quality objective that addresses the nature, timing, and extent of the direction and supervision of engagement teams and review of their work. QM section 10 also requires that such direction, supervision, and review be planned and performed on the basis that the work performed by less experienced members of the engagement team be directed, supervised, and reviewed by more's review responsibility policies and procedures are determined on the basis that suitably experienced team members review the work of other team members. The engagement partner may delegate part of the review responsibility to other members of the engagement team, in accordance with the firm's system of quality control.*

~~.A63~~^{A70} Some of the attestation work may be performed by a multidisciplinary team that includes one or more practitioner's specialists. For example, in an examination engagement, a practitioner's specialist may be needed to assist the practitioner in obtaining an understanding of the underlying subject matter, criteria, and other engagement circumstances or in assessing or responding to the risk of material misstatement.

Using an Other Practitioner (Ref: par. .3336)

.A71 An other practitioner may be part of the practitioner's firm, a network firm, or another firm.

.A72 Paragraph .35a of this section requires the engagement partner to determine that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner. Accordingly, the practitioner may involve an other practitioner to perform attestation work to fulfill the requirements of the SSAEs. The engagement partner may either use the work of an other practitioner or make reference to the other practitioner in the practitioner's report. If the engagement partner determines to make reference to the other practitioner in the practitioner's report, the requirements in paragraph .35 do not apply.

.A73 Regardless of whether the practitioner uses the work of an other practitioner or makes reference to the other practitioner in the practitioner's report, the engagement partner remains ultimately responsible and therefore is accountable for compliance with the requirements of the SSAEs.

.A74 Using the work of an other practitioner means that the practitioner has determined to not make reference to the other practitioner in the practitioner's report.

Insufficient or Inappropriate Resources (Ref: par. .37)

.A75 The engagement partner's determination of whether additional engagement-level resources are required is a matter of professional judgment and is influenced by the requirements of this section and the nature and circumstances of the engagement. In certain circumstances, the engagement partner may determine that the firm's responses to quality risks are ineffective in the context of the specific engagement, including that certain resources

assigned or made available to the engagement team are insufficient. In those circumstances, the engagement partner is required to take appropriate action, including communicating such information to the appropriate individuals in accordance with paragraph .37 and paragraph .54c. For example, if an attestation software program provided by the firm has not incorporated new or revised procedures regarding recently issued industry regulation, timely communication of such information to the firm enables the firm to take steps to update and reissue the software promptly or to provide an alternative resource that enables the engagement team to comply with the new regulation in the performance of the engagement.

.A76 If the resources assigned or made available are insufficient or inappropriate in the circumstances of the engagement and additional or alternative resources have not been made available, appropriate actions may include the following:

- *Changing the planned approach to the nature, timing, and extent of direction, supervision, and review*
- *Discussing an extension to reporting deadlines with management or those charged with governance, when an extension is possible under applicable law or regulation*
- *Following the firm’s policies or procedures for resolving differences of opinion if the engagement partner does not obtain the necessary resources for the engagement*
- *Following the firm’s policies or procedures for withdrawing from the engagement, when withdrawal is possible under applicable law or regulation*

The Engagement Partner’s Responsibilities (Ref: par. .38, .40, .49, and .53–.54)

.A77 The engagement partner remains ultimately responsible and therefore accountable for compliance with the requirements of this section. Nevertheless, the engagement partner may seek assistance from others to fulfill these responsibilities. The phrase “take responsibility for...” is used for those requirements for which the engagement partner is permitted to assign the design or performance of procedures, tasks, or actions to appropriately skilled or suitably experienced members of the engagement team. For other requirements, this section expressly intends that the requirement or responsibility be fulfilled by the engagement partner. In such circumstances, the engagement partner may need to obtain information from the firm or other members of the engagement team. For example, when others perform supervisory and review activities, the outcomes of those activities can be taken into account by the engagement partner in fulfilling these responsibilities.

Leadership Responsibilities for Quality in Attestation Engagements (Ref: par. .39–.40 and .45)

.A78 QM section 10 requires the firm to establish quality objectives that engagement team members are assigned to each engagement, including an engagement partner, who have appropriate competence and capabilities, including sufficient time to perform the engagement, to consistently perform quality engagements.

.A79 Having the appropriate competence enables the engagement partner to

- a. *when needed, ask appropriate questions of a practitioner's specialist and evaluate whether the answers make sense in the engagement circumstances.*
- b. *evaluate a practitioner's specialist's work and, to the extent needed, integrate it with the work of the engagement team as a whole.*
- c. *take responsibility for the conclusions reached on the engagement.*

.A80 What constitutes competence sufficient to accept responsibility for the conclusions reached on the engagement depends on the engagement circumstances and differs from engagement to engagement. Whether the engagement partner has sufficient competence in order to accept responsibility for the conclusions reached on the engagement is a matter of professional judgment and may involve consideration of factors such as the following:

- a. *The nature and complexity of the underlying subject matter and its measurement or evaluation*
- b. *The extent to which the underlying subject matter lends itself to precise measurement or whether there is a high degree of measurement uncertainty that may need significant knowledge and judgment in relation to the underlying subject matter*
- c. *The engagement partner's and engagement team's competence and previous experience in relation to the underlying subject matter*

.A81 Being sufficiently and appropriately involved throughout the attestation engagement when procedures, tasks, or actions have been assigned to other members of the engagement team may be demonstrated by the engagement partner in different ways, including the following:

- *Informing assignees about the nature of their responsibilities and authority, the scope of the work being assigned and the objectives thereof, and providing any other necessary instructions and relevant information*
- *Directing and supervising the assignees*
- *Reviewing the assignees' work to evaluate the conclusions reached, in addition to the requirements in paragraphs .35c, .40b, and .42-.45 of this section.*

.A82 Paragraph .35d(i) requires the engagement partner to determine that members of the engagement team have undertaken appropriate consultation on the matters specified in paragraph .40c during the engagement, both within the engagement team and between the engagement team and others at the appropriate level within or outside the firm.

.A83 The engagement partner uses professional judgment in determining which written communications to review, taking into account the nature and circumstances of the engagement. For example, it may not be necessary for the engagement partner to review communications between the engagement team and management in the ordinary course of the engagement.

Compliance With Relevant Ethical Requirements

Relevant Ethical Requirements (Ref: par. .48)

.A84 Open and robust communication between the members of the engagement team about relevant ethical requirements may also assist in

- *drawing the attention of engagement team members to relevant ethical requirements that may be of particular significance to the attestation engagement.*
- *keeping the engagement partner informed about matters relevant to the engagement team's understanding and fulfillment of relevant ethical requirements and the firm's related policies or procedures.*

The Application of Firm Policies or Procedures by Members of the Engagement Team (Ref: par. .49)

.A85 Within the context of the firm's system of quality management, engagement team members from the firm are responsible for implementing the firm's policies or procedures that are applicable to the engagement. Engagement team members from another firm are neither partners nor staff of the engagement partner's firm. As such, they may not be subject to the firm's system of quality management or the firm's policies or procedures. Further, the policies or procedures of another firm may not be similar to those of the engagement partner's firm. For example, policies or procedures regarding direction, supervision, and review may be different, particularly when the other firm is in a jurisdiction with a different legal system, language, or culture than that of the engagement partner's firm. Accordingly, when the engagement team includes individuals who are from another firm, different actions may need to be taken by the firm or the engagement partner to implement the firm's policies or procedures with respect to the work of those individuals.

Identifying and Evaluating Threats to Compliance With Relevant Ethical Requirements (Ref: par. .49)

.A86 In accordance with QM section 10, the firm's responses to address the quality risks in relation to relevant ethical requirements, including those related to independence for engagement team members, include policies or procedures for identifying, evaluating, and addressing threats to compliance with the relevant ethical requirements.

Taking Appropriate Action (Ref: par. .52)

.A87 Examples of appropriate actions may include the following:

- *Following the firm's policies or procedures regarding breaches of relevant ethical requirements, including communicating to or consulting with the appropriate individuals so that appropriate action can be taken, including, as applicable, disciplinary action.*
- *Communicating with those charged with governance.*

- *Communicating with regulatory authorities or professional bodies. In some circumstances, communication with regulatory authorities may be required by law or regulation.*
- *Seeking legal advice.*
- *Withdrawing from the engagement when withdrawal is possible under applicable law or regulation.*

Considerations Specific to Governmental Audit Organizations (Ref: par. .48)

.A88 Law or regulation may provide safeguards for the independence of governmental organizations and the practitioners they employ. However, in the absence of law or regulation, governmental organizations may establish supplemental safeguards to assist the practitioner or organization in maintaining independence. Additionally, when law or regulation does not permit withdrawal from the engagement, the practitioner may disclose in the practitioner’s report the circumstances affecting the practitioner’s independence.

Monitoring and Remediation (Ref: par. .54)

.A89 In considering information communicated by the firm through its monitoring and remediation process and how it may affect the engagement, the engagement partner may consider the remedial actions designed and implemented by the firm to address deficiencies and, to the extent relevant to the nature and circumstances of the engagement, communicate accordingly to the engagement team. The engagement partner may also determine whether additional remedial actions are needed at the engagement level. For example, the engagement partner may determine that

- *a practitioner’s specialist is needed or*
- *the nature, timing, and extent of direction, supervision, and review need to be enhanced in an area of the engagement where deficiencies have been identified.*

If an identified deficiency does not affect the quality of the engagement (for example, if it relates to a technological resource that the engagement team did not use), then no further action may be needed.

[Subsequent paragraphs further renumbered. No amendment to former paragraphs .65–.66, renumbered as paragraphs .A90–.A91.]

Engagement Quality Control Review (Ref: par. .4562)

Engagement Quality Review

~~A67.A85~~ Other matters that may be considered in an engagement quality control review include the following:

- ~~α. The engagement team’s evaluation of the firm’s independence in relation to the engagement~~

~~b. Whether appropriate consultation has taken place on matters involving differences of opinion or other difficult or contentious matters and the conclusions arising from those consultations~~

~~c. Whether engagement documentation selected for review reflects the work performed in relation to the significant judgments and supports the conclusions reached~~

.A92 QM section 10 contains requirements that the firm establish policies or procedures addressing engagement quality reviews in accordance with QM section 20, Engagement Quality Reviews, and requiring an engagement quality review for certain types of engagements.^{fn 9} QM section 20 deals with the appointment and eligibility of the engagement quality reviewer and the engagement quality reviewer’s responsibilities relating to performing and documenting an engagement quality review.

fn 9 Paragraph .35f of QM section 10.

[Former paragraphs .A68–.A76 renumbered as paragraphs .A93–.A101. No further amendment to section 105.]

Amendment to SSAE No. 18, as Amended, Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting* (AICPA, Professional Standards, AT-C sec. 320)

2. This amendment is effective for service auditors’ engagements to examine controls at organizations that provide services to user entities when those controls are likely to be relevant to user entities’ internal control over financial reporting performed in accordance with Statements on Standards for Attestation Engagements beginning on or after December 15, 2025.

(Boldface italics denotes new language. Deleted text is shown in strikethrough.)

[No amendment to paragraphs .01–.03.]

Introduction

...

.04 The focus of this section is on controls at service organizations likely to be relevant to user entities’ internal control over financial reporting. The guidance herein also may be helpful to a practitioner performing an engagement under section 205 to report on controls at a service organization

a. other than those that are likely to be relevant to user entities’ internal control over financial reporting (for example, controls that affect user entities’ compliance with specified requirements of laws, regulations, rules, contracts, or grants or controls that affect user entities’ production or quality ~~control~~ **management**). Section 315, *Compliance Attestation*, is applicable if a practitioner is performing agreed-upon

procedures related to an entity's internal control over compliance with specified requirements. Section 205 is applicable if a practitioner is examining an entity's controls over compliance with specified requirements. (Ref: par. .A3–.A4)

- b. when management of the service organization does not provide an assertion about the suitability of the design of controls because it is not responsible for the design of the controls (for example, when the controls have been designed by the user entity or the design is stipulated in a contract between the user entity and the service organization). (Ref: par. .A5)

[No further amendment to section 320.]

Amendment to SSAE No. 19, *Agreed-Upon Procedures Engagements* (AICPA, *Professional Standards*, AT-C sec. 215)

- 3. This amendment is effective for agreed-upon procedures engagements performed in accordance with Statements on Standards for Attestation Engagements beginning on or after December 15, 2025.

(Boldface italics denotes new language. Deleted text is shown in ~~strikethrough~~.)

[No amendment to paragraphs .01–.41.]

Documentation

.42 The practitioner should prepare engagement documentation on a timely basis that includes the following: (Ref: par. .A75–.A76)

- a. The written agreement and acknowledgment from the engaging party regarding the appropriateness of the procedures performed for the intended purpose of the engagement, as required by paragraph .22
- b. The nature, timing, and extent of the procedures performed to comply with relevant sections and applicable legal and regulatory requirements, including the following:
 - i. The identifying characteristics of the specific items or matters tested
 - ii. Who performed the engagement work and the date such work was completed
 - iii. When the appropriate party will not provide one or more of the requested written representations pursuant to paragraphs .27–.28 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 matters in paragraph .30a–c

- iv. Who reviewed the engagement work performed and the date and extent of such review
- c. The results of the procedures performed and the evidence obtained
- d. *If the engagement is subject to an engagement quality review*
 - i. *the identity of the engagement quality reviewer for the engagement and the date and extent of such review and*
 - ii. *that the engagement quality review has been completed before the release of the practitioner's agreed-upon procedures report*

[No further amendment to section 215.]

Amendment to SSAE No. 21, Direct Examination Engagements, Section 205, Assertion-Based Examination Engagements (AICPA, Professional Standards, AT-C sec. 205)

- 4. This amendment is effective for examination engagements performed in accordance with Statements on Standards for Attestation Engagements beginning on or after December 15, 2025.

(Boldface italics denotes new language. Deleted text is shown in strikethrough.)

[No amendment to paragraphs .01–.38.]

Using the Work of a Practitioner's Specialist

.39 The nature, timing, and extent of the procedures a practitioner performs when the practitioner expects to use the work of a practitioner's specialist will vary depending on the circumstances. In determining the nature, timing, and extent of those procedures, the practitioner should consider the following: (See ~~Section~~ *section* 105.)

- a. The significance of that specialist's work in the context of the engagement (See also paragraphs .45–.46)
- b. The nature of the matter to which that specialist's work relates
- c. The risks of material misstatement in the matter to which that specialist's work relates
- d. The practitioner's knowledge of, and experience with, previous work performed by that specialist
- e. Whether that specialist is subject to the practitioner's firm's quality ~~control~~ *management* policies and procedures (see also paragraph .A47)

Using the Work of Internal Auditors

.40 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 assertion-based examination by evaluating the following: (Ref: par. .A48–.A50)

- a. The level of competence of the internal audit function or the individual internal auditors providing direct assistance
- 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
- 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~~ **management**

[No amendment to paragraphs .41–.88.]

Documentation

.89 The practitioner should prepare engagement documentation that is sufficient to determine the following: (Ref: par. .A127–.A130)

- a. The nature, timing, and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including the following:
 - i. The identifying characteristics of the specific items or matters tested
 - ii. Who performed the engagement work and the date such work was completed
 - 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
 - iv. When the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations or that the written representations are otherwise not reliable, the matters in paragraph .56
 - v. When the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph

.51, the oral responses from the responsible party to the practitioner's inquiries regarding the matters in paragraph .51, in accordance with paragraph .52

- vi. Who reviewed the engagement work performed and the date and extent of such review
 - vii. If the practitioner identified information that is inconsistent with the practitioner's final opinion regarding a significant matter, how the practitioner addressed the inconsistency
- b. The results of the procedures performed and the evidence obtained
- c. *If the engagement is subject to an engagement quality review*
- i. *the identity of the engagement quality reviewer for the engagement and the date and extent of such review and*
 - ii. *that the engagement quality review has been completed before the release of the practitioner's examination report*

[No amendment to paragraphs .90–.A38.]

Using the Work of a Practitioner's Specialist

The Competence, Capabilities, and Objectivity of a Practitioner's Specialist (Ref: par. .37a)

.A39 Information regarding the competence, capabilities, and objectivity of a practitioner's specialist may come from a variety of sources, such as the following:

- Personal experience with previous work of that specialist
- Discussions with that specialist
- Discussions with other practitioners or others who are familiar with that specialist's work
- Knowledge of that specialist's qualifications, membership of a professional body or industry association, license to practice, or other forms of external recognition
- Published papers or books written by that specialist
- The firm's quality ~~control~~ **management** policies and procedures

[No amendment to paragraphs .A40–.A46.]

The Practitioner's Firm's Quality ~~Control~~ **Management** Policies and Procedures (Ref: par. .39e)

.A47 Engagement teams are entitled to rely on their own firm’s system of quality ~~control~~ **management**, unless information provided by the firm or other parties suggests otherwise. The extent of that reliance will vary with the circumstances and may affect the nature, timing, and extent of the practitioner’s procedures with respect to matters, such as the following:

- The practitioner’s evaluation of the objectivity of the practitioner’s internal specialist. (The practitioner’s internal specialists are subject to relevant ethical requirements, including those pertaining to independence.)
- The practitioner’s evaluation of the adequacy of the practitioner’s internal specialist’s work. (For example, the firm’s training programs may provide the practitioner’s internal specialists with an appropriate understanding of the interrelationship of their expertise with the evidence-gathering process. Reliance on such training and other firm processes, such as protocols for scoping the work of the practitioner’s internal specialists, may affect the nature, timing, and extent of the practitioner’s procedures to evaluate the adequacy of the practitioner’s specialist’s work.)
- Adherence to regulatory and legal requirements through monitoring processes.
- Agreement with the practitioner’s specialist.

Such reliance does not reduce the practitioner’s responsibility to meet the requirements of this section.

[No amendment to paragraphs .A48–.A52.]

Evaluating the Results of Procedures (Ref: par. .46–.47)

.A53 Sufficient appropriate evidence is necessary to support the practitioner’s opinion and report. It is cumulative in nature and is primarily obtained from procedures performed during the course of the engagement. It may, however, also include information obtained from other sources such as previous engagements (provided the practitioner has determined whether changes have occurred since the previous engagement that may affect its relevance to the current engagement) or a firm’s quality ~~control~~ **management** procedures for client acceptance and continuance. Evidence may come from sources inside and outside the appropriate party. Also, information that may be used as evidence may have been prepared by a specialist employed or engaged by the appropriate party. *Evidence* comprises both information that supports and corroborates aspects of the subject matter and any information that contradicts aspects of the subject matter. In addition, in some cases, the absence of information (for example, refusal by the appropriate party to provide a requested representation) is considered by the practitioner and, therefore, also constitutes evidence.

[No further amendment to section 205.]

Amendment to SSAE No. 22, *Review Engagements* (AICPA, *Professional Standards*, AT-C sec. 210)

5. This amendment is effective for review engagements performed in accordance with Statements on Standards for Attestation Engagements beginning on or after December 15, 2025.

(Boldface italics denotes new language. Deleted text is shown in ~~strikethrough~~.)

[No amendment to paragraphs .01–.64.]

Documentation

.65 The practitioner should prepare engagement documentation that is sufficient to determine the following: (Ref: par. .A106–.A109)

- a. The nature, timing, and extent of the procedures performed to comply with relevant AT-C sections and applicable legal and regulatory requirements, including the following:
 - i. The identifying characteristics of the specific items or matters tested
 - ii. Who performed the engagement work and the date such work was completed
 - 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
 - iv. When the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or that the written representations are otherwise not reliable, the matters in paragraph .38
 - v. When the engaging party is not the responsible party and the responsible party will not provide the written representations regarding the matters in paragraph .33, the oral responses from the responsible party to the practitioner’s inquiries regarding the matters in paragraph .33, in accordance with paragraph .34
 - vi. Who reviewed the engagement work performed and the date and extent of such review
 - vii. If the practitioner identified information that is inconsistent with the practitioner's final conclusion regarding a significant matter, how the practitioner addressed the inconsistency

- b. The results of the procedures performed and the review evidence obtained
- c. *If the engagement is subject to an engagement quality review*
 - i. *the identity of the engagement quality reviewer for the engagement and the date and extent of such review and*
 - ii. *that the engagement quality review has been completed before the release of the practitioner's review report*

[No further amendment to section 210.]