# 1  Policy: 2300.05 - 2300.05 We shall include in the audit documentation: Key elements of the understanding obtained regarding each of the aspects of the entity and its environment specified in paragraph 01, and of each

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| Internal Name | : | 2300.05 |
| Instance Name | : | 2300.05 We shall include in the audit documentation: Key elements of the understanding obtained regarding each of the aspects of the entity and its environment specified in paragraph 01, and of each |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000001481 |
| Version Number | : | 7.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (4) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | 2300.05  We shall include in the audit documentation:Key elements of the understanding obtained regarding each of the aspects of the entity and its environment specified in paragraph 01, and of each of the components of internal control (2410-2450); the sources of information from which the understanding was obtained; and the risk assessment procedures performed (G265)The risks identified, and related controls about which we have obtained an understanding, as a result of the requirements in 2810.01, 2810.02, 2810.09 and G280.01. [ISA 315.32] |

# 2  Guidance: G385.01.G01

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| Internal Name | : | G385.01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000003427 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraphs 02, 05, 10, 17, 20, and 25 refer to G385.02, G385.05, G385.10, G385.17, G385.20 and G385.25 respectively.Policies G385.02, G385.17, G385.25 are performed in the subphase “Hold engagement team discussions,” policy G385.05, is performed in the subphase "Understand the entity and its environment," policy G385.10 is performed in the subphase “Understand Internal Control”, and G385.17, and G385.20 are addressed as we perform substantive audit procedures for material classes of transactions, account balances, and disclosures. |

# 3  Guidance: CAL.G01

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| Internal Name | : | CAL.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000003743 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : | CAL.G01, G02, G07 |
| Text | : | Contingent liabilities are by their nature accounting estimates, as they cannot be measured precisely until the future event that they are dependent upon occurs. For example, a contingent liability may exist due to financial guarantees or legal action against the entity. The audit work performed on contingent liabilities considers potential misstatements relating to the presentation and disclosure assertion. Potential misstatements relating to the presentation and disclosure assertion may result from:Fictitious or unauthorized disclosures are included in the financial statements Disclosures of contingent liabilities for which the entity no longer has an obligation for Disclosures that are not identified and therefore are not included in the financial statements Disclosures that are intentionally omitted from the financial statements The captions in the financial statements result in amounts being presented in a misleading way Input is inaccurately captured in the financial statements Input into the financial statements reflects amounts in excess or less than appropriate amounts. [G285.13] |

# 4  Guidance: GAA.PG01.P01.G01

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| Internal Name | : | GAA.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004105 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Nature of Misstatements** Sources of errors in the financial statements 7650.06 |

# 5  Guidance: TOD.PG01.P01.G01

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| Internal Name | : | TOD.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004111 |
| Version Number | : | 2.7 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (390) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | PERFORM TEST OF DETAILS-Considerations 5410 |

# 6  Guidance: TOD.PG01.P01.G03

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| Internal Name | : | TOD.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004113 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (572) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Considerations when choosing between the types of tests of details 5410.02 |

# 7  Guidance: TOD.PG01.P01.G04

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| Internal Name | : | TOD.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004115 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (573) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Determine the extent of the tests of details**Tests of all items in the population 5410.21 |

# 8  Guidance: TOD.PG01.P01.G05

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| Internal Name | : | TOD.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004117 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (573) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nonrepresentative selection 5410.22 |

# 9  Guidance: TOD.PG01.P01.G06

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| Internal Name | : | TOD.PG01.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004119 |
| Version Number | : | 2.7 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (576) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Audit sampling**Sample design G110.01 |

# 10  Guidance: TOD.PG01.P01.G07

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| Internal Name | : | TOD.PG01.P01.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004121 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (576) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Considerations when designing an audit sample G110.03 |

# 11  Guidance: TOD.PG01.P01.G08

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| Internal Name | : | TOD.PG01.P01.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004123 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (576) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Sample size G110.07 |

# 12  Guidance: TOD.PG01.P01.G09

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| Internal Name | : | TOD.PG01.P01.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004125 |
| Version Number | : | 3.5 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (575) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Audit Sampling Sample Size Table 5410.1**Population Size - Multiples of Performance MaterialityRisk (Not Significant) and Relying on ControlsLow Extent of TestingRisk (Not Significant) and Relying on ControlsNormal Extent of TestingSignificant Risk(!) and Relying on Controls, orRisk (Not Significant) and Not Relying on ControlsSignificant Risk(!) and Not Relying on Controls**1x11232x12363x13594x136125x148156x259187x2511218x2612249x27142710x27153015x311234520x414306025x518387530x6214575(\*)40x8286075(\*)50x10357575(\*)100x207075(\*)75(\*)200x (or greater)40(\*)75(\*)75(\*)75(\*)(!)For Populations that contain a Significant Risk, we are required to perform Substantive Procedures that are specifically responsive to that risk (2820.13). These specifically responsive Substantive Procedures frequently involve Nonrepresentative Selection.(\*) The numbers indicate the situations that are impacted by the existence of a maximum sample sizeThe sample sizes represent minimum samples sizes. Engagement Management may determine that, in some circumstances, it is appropriate to increase the sample sizes above those in this tableFor Populations in between the listed levels of Performance Materiality, we may interpolate to obtain the appropriate sample size. |

# 13  Guidance: TOD.PG01.P01.G10

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| Internal Name | : | TOD.PG01.P01.G10 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004127 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (558) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Select items for testing**Tests of all items in the population 5410.28 |

# 14  Guidance: TOD.PG01.P01.G11

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| Internal Name | : | TOD.PG01.P01.G11 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004129 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (559) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nonrepresentative selection 5410.29 |

# 15  Guidance: TOD.PG01.P01.G13

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| Internal Name | : | TOD.PG01.P01.G13 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004131 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (553) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Statistical and non-statistical sampling G110.10 |

# 16  Guidance: TOD.PG01.P01.G14

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| Internal Name | : | TOD.PG01.P01.G14 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004133 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (567) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Obtain evidence for the items selected for the tests of details 5410.36 |

# 17  Guidance: TOD.PG01.P01.G17

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| Internal Name | : | TOD.PG01.P01.G17 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004135 |
| Version Number | : | 2.5 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (560) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Replacement item**Procedure is not applicable to the selected item G110.14 |

# 18  Guidance: TOD.PG01.P01.G19

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| Internal Name | : | TOD.PG01.P01.G19 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004137 |
| Version Number | : | 2.5 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (560) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Inability to apply designed audit procedures and alternative procedures G110.16 |

# 19  Guidance: TOD.PG01.P01.G22

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| Internal Name | : | TOD.PG01.P01.G22 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004139 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Accomplishment of test objectives**Quantitative Evaluation 5420.03 |

# 20  Guidance: TOD.PG01.P01.G24

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| Internal Name | : | TOD.PG01.P01.G24 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004141 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluation of the results of the tests of details** Test of all items in the population 5420.08 |

# 21  Guidance: TOD.PG01.P01.G25

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| Internal Name | : | TOD.PG01.P01.G25 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004143 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nonrepresentative selection 5420.09 |

# 22  Guidance: TOD.PG01.P01.G26

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| Internal Name | : | TOD.PG01.P01.G26 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004145 |
| Version Number | : | 2.5 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Audit sampling G110.20 |

# 23  Guidance: TOD.PG01.P01.G27

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| Internal Name | : | TOD.PG01.P01.G27 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004147 |
| Version Number | : | 2.5 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Projected misstatements 5420.10 |

# 24  Guidance: TOD.PG01.P01.G29

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| Internal Name | : | TOD.PG01.P01.G29 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004149 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate the use of sampling G110.21 |

# 25  Guidance: TOD.PG01.P01.G30

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| Internal Name | : | TOD.PG01.P01.G30 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004151 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (961) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nature and cause of deviations and misstatements 5420.16 |

# 26  Guidance: TOD.PG01.P01.G31

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| Internal Name | : | TOD.PG01.P01.G31 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004153 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (649) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Anomalous misstatements 5420.15 |

# 27  Guidance: TOD.PG01.P01.G32

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| Internal Name | : | TOD.PG01.P01.G32 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000004155 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (962) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Documentation**Audit documentation requirements G275.21 |

# 28  Guidance: PRO.PG01.P01.G01

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| Internal Name | : | PRO.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005269 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (36) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Procedures included in the profiling approach G615.01 |

# 29  Guidance: PRO.PG01.P01.G02

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| Internal Name | : | PRO.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005271 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (36) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Identify items that exhibit characteristics of audit interest G615.05 |

# 30  Guidance: PRO.PG01.P01.G04

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| Internal Name | : | PRO.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005273 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (35) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Determine appropriate sample sizes** Subpopulation G615.19 |

# 31  Guidance: PRO.PG01.P01.G05

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| Internal Name | : | PRO.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005275 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (35) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Remainder population G615.20 |

# 32  Guidance: PRO.PG01.P01.G06

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| Internal Name | : | PRO.PG01.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005277 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (35) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluate results of profiling approach procedures** Investigation of identified misstatements G615.21 |

# 33  Guidance: PRO.PG01.P01.G07

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| Internal Name | : | PRO.PG01.P01.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005279 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (35) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Redefine the subpopulation G615.26 |

# 34  Guidance: SAP.PG01.P01.G01

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| Internal Name | : | SAP.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005281 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (140) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | When designing and performing substantive analytical procedures consider the following factors: The suitability of particular substantive analytical procedures for given assertionsThe reliability of dataThe expectation and its precisenessAny differences of recorded amounts from expected values.  [Adapted from 5200.02] |

# 35  Guidance: SAP.PG01.P01.G02

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| Internal Name | : | SAP.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005283 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (342) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Suitability of particular substantive analytical procedures for given assertions**Influenced by the nature of the assertion and assessment of risk 5200.09 |

# 36  Guidance: SAP.PG01.P01.G04

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| Internal Name | : | SAP.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005285 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (343) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Reliability of the data 5200.11 |

# 37  Guidance: SAP.PG01.P01.G05

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| Internal Name | : | SAP.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005287 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (346) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Develop an expectation and evaluate whether the expectation is sufficiently precise 5200.22 |

# 38  Guidance: SAP.PG01.P01.G06

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| Internal Name | : | SAP.PG01.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005289 |
| Version Number | : | 2.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (343) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Factors affecting the threshold 5210.02 |

# 39  Guidance: SAP.PG01.P01.G07

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| Internal Name | : | SAP.PG01.P01.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005291 |
| Version Number | : | 3.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (342) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Determination of Threshold Levels Figure 5210.1**Threshold, not to exceed the LOWER of the followingRisk (not significant)Significant Risk**(!)**Relying on ControlsNot relying on ControlsRelying on ControlsLow Extent of TestingNormal Extent of Testing**Percentage of disaggregated recorded amount, or25%20%15%15%Percentage of Performance Materiality90%90%45%45%(!) For Populations that contain a Significant Risk, we are required to perform Substantive Procedures that are specifically responsive to that risk (2820.13) |

# 40  Guidance: SAP.PG01.P01.G08

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| Internal Name | : | SAP.PG01.P01.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005293 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (256) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Audit evidence relevant to management’s responses 5220.08 |

# 41  Guidance: SAP.PG01.P01.G09

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| Internal Name | : | SAP.PG01.P01.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005295 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (256) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Investigate and evaluate results of substantive analytical procedures**Need to perform other audit procedures 5220.09 |

# 42  Guidance: SAP.PG01.P01.G10

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| Internal Name | : | SAP.PG01.P01.G10 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005297 |
| Version Number | : | 2.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (255) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Consider any unusual or unexpected relationships 5220.06 |

# 43  Guidance: SAP.PG01.P01.G11

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| Internal Name | : | SAP.PG01.P01.G11 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005299 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (256) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Documentation**Audit documentation requirements G275.21 |

# 44  Guidance: ROL.PG01.P01.G01

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| Internal Name | : | ROL.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005455 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (165) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Modification of the planned substantive procedures G720.06 |

# 45  Guidance: ROL.PG01.P01.G02

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| Internal Name | : | ROL.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005457 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (165) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nature of the modification G720.10 |

# 46  Guidance: ROL.PG01.P01.G05

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| Internal Name | : | ROL.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005463 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (102) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Review accounting entries between the interim Date and balance sheet date G720.15 |

# 47  Guidance: ROL.PG03.P01.G01

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| Internal Name | : | ROL.PG03.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000005698 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Interim Tests of Classes of Transactions and Events for the Period Under Audit G720.13 |

# 48  Guidance: G385.20.G01

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| Internal Name | : | G385.20.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006054 |
| Version Number | : | 1.4 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraph 17 refers to G385.17. |

# 49  Guidance: CNF.PG01.P01.G04

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| Internal Name | : | CNF.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006223 |
| Version Number | : | 2.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (121) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Maintaining control over external confirmation requests G620.07 |

# 50  Guidance: CNF.PG01.P01.G05

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| Internal Name | : | CNF.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006225 |
| Version Number | : | 2.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (125) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Exceptions**Definition [Glossary] |

# 51  Guidance: CNF.PG01.P01.G09

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| Internal Name | : | CNF.PG01.P01.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006227 |
| Version Number | : | 2.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (72) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Doubts about the reliability of responses to confirmation requests G640.01 |

# 52  Guidance: CNF.PG01.P01.G10

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| Internal Name | : | CNF.PG01.P01.G10 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006229 |
| Version Number | : | 2.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (125) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate  the implications if the response to a confirmation is not reliable G640.08 |

# 53  Guidance: CNF.PG01.P01.G11

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| Internal Name | : | CNF.PG01.P01.G11 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006231 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (104) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Alternative procedures for non-responses G640.11 |

# 54  Guidance: CNF.PG01.P01.G13

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| Internal Name | : | CNF.PG01.P01.G13 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006233 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (124) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluating the evidence obtained**Evaluating the results of the confirmation requests G640.19 |

# 55  Guidance: CNF.PG01.P01.G15

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| Internal Name | : | CNF.PG01.P01.G15 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006235 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (39) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | When management refuses to send confirmation requests G620.16 |

# 56  Guidance: CNF.PG01.P01.G16

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| Internal Name | : | CNF.PG01.P01.G16 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006237 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (81) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Reasonableness of management's refusal G620.17 |

# 57  Guidance: CNF.PG01.P01.G17

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| Internal Name | : | CNF.PG01.P01.G17 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000006239 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (81) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Communication with those charged with governance G620.20 |

# 58  Guidance: TAE.PG01.P01.G01

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| Internal Name | : | TAE.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007736 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (107) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | To test management’s accounting estimates and data on which it is based we may consider the following:Appropriate application of the requirements of the applicable financial reporting frameworkConsistency in methods and basis for changesWhether specialized skills or knowledge are requiredEvents occurring up to the date of our audit report related to accounting estimatesMethod of measurement and use of modelsAssumptions used by managementDevelopment of a point estimate or a range to evaluate management's point estimateReasonableness of the estimates, including whether they are misstatedDisclosures related to the accounting estimatesHistory of chargeback activity.  [Adapted from 5830.01, 5830.09, and 5900.01] |

# 59  Guidance: TAE.PG01.P01.G02

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| Internal Name | : | TAE.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007738 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (160) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Application of the requirements of the applicable financial reporting framework 5830.04 |

# 60  Guidance: TAE.PG01.P01.G03

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| Internal Name | : | TAE.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007740 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (161) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Consistency in methods and basis for changes 5830.08 |

# 61  Guidance: TAE.PG01.P01.G04

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| Internal Name | : | TAE.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007742 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (148) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Consider whether specialized skills or knowledge are required 5830.14 |

# 62  Guidance: TAE.PG01.P01.G05

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| Internal Name | : | TAE.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007744 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluate events occurring up to the date of our audit report related to accounting estimates**Events occurring up to the date of our audit report may provide sufficient audit evidence 5840.03 |

# 63  Guidance: TAE.PG01.P01.G07

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| Internal Name | : | TAE.PG01.P01.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007746 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluate the method of measurement**Use of professional judgment 5850.04 |

# 64  Guidance: TAE.PG01.P01.G11

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| Internal Name | : | TAE.PG01.P01.G11 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007748 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (152) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Assumptions used by management**Evaluate the reasonableness of assumptions used by management 5850.11 |

# 65  Guidance: TAE.PG01.P01.G13

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| Internal Name | : | TAE.PG01.P01.G13 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007750 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (138) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Situations where developing a point estimate or a range may be appropriate 5870.02 |

# 66  Guidance: TAE.PG01.P01.G14

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| Internal Name | : | TAE.PG01.P01.G14 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007752 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (138) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Develop a point estimate or range 5870.07 |

# 67  Guidance: TAE.PG01.P01.G17

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| Internal Name | : | TAE.PG01.P01.G17 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007754 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (147) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate the reasonableness of estimates and determine misstatements 5890.04 |

# 68  Guidance: TAE.PG01.P01.G18

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| Internal Name | : | TAE.PG01.P01.G18 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007756 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluate disclosures in accordance with the applicable financial reporting framework**Obtain sufficient appropriate audit evidence 5900.01 |

# 69  Guidance: TAE.PG01.P01.G19

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| Internal Name | : | TAE.PG01.P01.G19 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007758 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Disclosure related to accounting estimates 5900.02 |

# 70  Guidance: TAE.PG02.P01.G01

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| Internal Name | : | TAE.PG02.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007762 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Management consideration of estimation uncertainty 5880.05 |

# 71  Guidance: TAE.PG02.P01.G02

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| Internal Name | : | TAE.PG02.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007764 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Significant assumptions**Definition 5880.06 |

# 72  Guidance: TAE.PG02.P01.G04

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| Internal Name | : | TAE.PG02.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007766 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Management intent and ability 5850.13 |

# 73  Guidance: TAE.PG02.P02.G01

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| Internal Name | : | TAE.PG02.P02.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007768 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Develop a point estimate or range of estimates 5870.06 |

# 74  Guidance: TAE.PG02.P03.G01

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| Internal Name | : | TAE.PG02.P03.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007770 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Recognition in the financial statements**Evaluate whether the measurement of the accounting estimate is sufficiently reliable 5880.14 |

# 75  Guidance: TAE.PG02.P03.G03

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| Internal Name | : | TAE.PG02.P03.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007772 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Measurement basis for fair value accounting estimates 5880.16 |

# 76  Guidance: TAE.PG02.P03.G04

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| Internal Name | : | TAE.PG02.P03.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007774 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Disclosure of estimation uncertainty**Examples of disclosures 5900.03 |

# 77  Guidance: JET.PG01.P02.G01

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| Internal Name | : | JET.PG01.P02.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007778 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (74) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Understanding controls surrounding journal entries**Standard journal entries 2430.10 |

# 78  Guidance: JET.PG01.P03.G01

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| Internal Name | : | JET.PG01.P03.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007782 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (75) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Considerations for nature, timing and extent of journal entry testing G535.07 |

# 79  Guidance: JET.PG01.P03.G04

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| Internal Name | : | JET.PG01.P03.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007784 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (75) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Examples of standard and non-standard journal entries**Examples of standard journal entries include journal entries to record sales, purchases, and cash disbursements in the general ledger, or to record accounting estimates that are periodically made by management, such as changes in the estimate of uncollectible accounts receivable.  [Adapted from 2430.10] |

# 80  Guidance: RPT.PG01.P01.G01

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| Internal Name | : | RPT.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007796 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Inspection of documents during the audit to test completeness G385.18 |

# 81  Guidance: RPT.PG01.P02.G01

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| Internal Name | : | RPT.PG01.P02.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007798 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (69) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examination of the identified related party relationships and transactions G395.03 |

# 82  Guidance: RPT.PG01.P02.G02

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| Internal Name | : | RPT.PG01.P02.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007800 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (70) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluating related party transactions G395.22 |

# 83  Guidance: RPT.PG02.P01.G01

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| Internal Name | : | RPT.PG02.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007802 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (70) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Management’s assertion regarding arm’s length G395.18 |

# 84  Guidance: PAD.PG01.P01.G01

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| Internal Name | : | PAD.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007804 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (98) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nature of Material Misstatements 7650.06 |

# 85  Guidance: PAD.PG01.P01.G03

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| Internal Name | : | PAD.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000007806 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (97) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Disclosures in accordance with the applicable financial reporting framework 5900.02 |

# 86  Guidance: 2300.05.G01

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| Internal Name | : | 2300.05.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000008026 |
| Version Number | : | 3.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraph 01 refers to 2300.01.Obtaining an understanding regarding each of the aspects of the entity and its environment and the sources of information from which the understanding was obtained is performed in the “Understand the entity and its environment” subphase.Obtaining an understanding regarding each of the components of internal control (2410-2450) and the sources of information from which the understanding was obtained is performed in the “Understand internal control” subphase.Risk assessment procedures, including the risks identified and related controls about which we have obtained an understanding, as a result of the requirements in 2810.01, 2810.02, 2810.09 and G280.01 is performed in the “Assess risks and plan audit responses” subphase. |

# 87  Guidance: 4200.28.G01

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| Internal Name | : | 4200.28.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000008053 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraphs 30 and 31 refer to 4200.30 and 4200.31 respectively. |

# 88  Guidance: G620.20.G01

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| Internal Name | : | G620.20.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000008327 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | "We also shall determine the implications for the audit and our opinion in accordance with 7650" is performed in the subphase "Audit report.""If we conclude that management’s refusal to allow us to send a confirmation request is unreasonable, or we are unable to obtain relevant and reliable audit evidence from alternative audit procedures" is performed in relevant account related subphases."We shall communicate with those charged with governance in accordance with 8340.26." is performed in the subphase "External communications." |

# 89  Guidance: TAE.PG01.P02.G01

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| Internal Name | : | TAE.PG01.P02.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009383 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (44) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | To test management’s accounting estimates and data on which it is based we may consider the following:Appropriate application of the requirements of the applicable financial reporting frameworkConsistency in methods and basis for changesWhether specialized skills or knowledge are requiredEvents occurring up to the date of our audit report related to accounting estimatesMethod of measurement and use of modelsAssumptions used by managementReasonableness of the estimates, including whether they are misstatedDisclosures related to the accounting estimates.  [Adapted from 5830.01, 5830.09, and 5900.01] |

# 90  Guidance: IPE.PG01.P01.G01

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| Internal Name | : | IPE.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009392 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (1499) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Obtaining audit evidence about the accuracy and completeness of information G510.13 |

# 91  Guidance: IPE.PG01.P01.G02

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| Internal Name | : | IPE.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009394 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (1499) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Use information produced by the entity for other audit purpose G510.14 |

# 92  Guidance: CNF.PG01.P05.G01

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| Internal Name | : | CNF.PG01.P05.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009430 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (52) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | We may choose to verify the source and contents of a response to a confirmation request by contacting the confirming party. For example, when a confirming party responds by electronic mail, we may telephone the confirming party to determine whether the confirming party did, in fact, send the response. When a response has been returned to us indirectly (for example, because the confirming party incorrectly addressed it to the entity rather than to the auditor), we may request the confirming party to respond in writing directly to us. [ISA 505.A14]  G640.05 |

# 93  Guidance: CNF.PG01.P05.G02

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| Internal Name | : | CNF.PG01.P05.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009432 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (52) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Restrictive language regarding the use of the confirmation response G640.07 |

# 94  Guidance: G02

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| Internal Name | : | G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009559 |
| Version Number | : | 6.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (65) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Audit procedures**Design and perform further audit procedures requirements G275 |

# 95  Guidance: G03

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| Internal Name | : | G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009561 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Consider the appropriate audit approach for designing and performing further audit procedures G275.03 |

# 96  Guidance: G04.SAP

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| Internal Name | : | G04.SAP |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009563 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (60) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Substantive procedures** Substantive analytical procedures-purpose G085.09 |

# 97  Guidance: G05.TOD

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| Internal Name | : | G05.TOD |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009565 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Tests of details-purpose G085.10 |

# 98  Guidance: G06.Combined

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| Internal Name | : | G06.Combined |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009567 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (60) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Combining types of substantive procedures G130.01 |

# 99  Guidance: G07

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| Internal Name | : | G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009569 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (60) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Inefficiency of combined substantive procedures to test a discrete population G130.02 |

# 100  Guidance: G08

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| Internal Name | : | G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009571 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (60) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Inefficiency of combined substantive procedures to test a particular population G130.03 |

# 101  Guidance: G09.Accounting estimate

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| Internal Name | : | G09.Accounting estimate |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009573 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (55) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Accounting estimate**Definition Glossary |

# 102  Guidance: G10.EDA

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| Internal Name | : | G10.EDA |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009621 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Exploratory data analysis**Definition G605.01 |

# 103  Guidance: G11

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| Internal Name | : | G11 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009630 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Analyze large volumes of data efficiently G605.02 |

# 104  Guidance: G12

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| Internal Name | : | G12 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009632 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of procedures Exploratory Data Analysis can assist with G605.03 |

# 105  Guidance: G13

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| Internal Name | : | G13 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009634 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (64) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Test the reasonableness of the Entity's information G605.04 |

# 106  Guidance: G14

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| Internal Name | : | G14 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009636 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Exploratory Data Analysis compared to manual audit procedures G605.05 |

# 107  Guidance: CNF.PG02.P01.G01

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| Internal Name | : | CNF.PG02.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009663 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (42) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Implications for the assessment of risks of material misstatement G620.18 |

# 108  Guidance: CNF.PG02.P01.G02

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| Internal Name | : | CNF.PG02.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000009665 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (42) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Alternative audit procedures G620.19 |

# 109  Guidance: G615.07.G01

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| Internal Name | : | G615.07.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000010885 |
| Version Number | : | 1.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraph 02 refers to G615.02. |

# 110  Guidance: PRL.G14

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| Internal Name | : | PRL.G14 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011043 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nonmonetary information associated with each item in a population, such as descriptions, names, and certain flags, can often exhibit strong indicators of the existence of a possible Misstatement.For example, certain bank customers may request a hold on all mail, including account statements. Balances associated with accounts flagged as “hold all mail” are more susceptible to Misstatement because discrepancies may not be recognized by customers on a timely basis if they do not receive account statements or confirmations  G615.03  . |

# 111  Guidance: PRL.G15

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| Internal Name | : | PRL.G15 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011047 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The analyses described in paragraphs 02-03 can provide quantitative and qualitative information about the composition of the population of audit interest and enhance our understanding of the classes of transactions and account balance and their related processes. This enhanced understanding can allow us to identify and separately analyze items that exhibit characteristics of audit interest and thereby design audit procedures that respond appropriately to these characteristics  G615.04  .Paragraphs 02-03 pertain to Deloitte Audit Approach Manual, The Profiling Approach, G615.02 and G615.03 and are reproduced above. |

# 112  Guidance: PRL.G17

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| Internal Name | : | PRL.G17 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011087 |
| Version Number | : | 1.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of potential characteristics of audit interest for salaries and wages may include, but are not limited to, the following:Duplicate employeesTransactions before start of periodTransactions after period endPay rates exceeding $[X]Pay rates exceeding [X] percentage above the average pay rateNormal hours/days worked exceeding [X] hours/daysOvertime hours/days worked exceeding [X] hours/daysTotal deductions are a “negative” amount.  G615.13  Exploratory Data Analysis (G605) may be used in applying profiling procedures to identify unusual items.  G615.14 |

# 113  Guidance: SBP.G08

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| Internal Name | : | SBP.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011129 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Use of a specialist**During an Audit Engagement, we may seek to obtain Audit Evidence in the form of reports, opinions, valuations, and statements of a Specialist.  We may obtain this Audit Evidence, in conjunction with the Entity or independently.  Examples of work for which a Specialist may be used are:Valuations of certain types of assets (e.g., land and buildings, plant and machinery, works of art, and precious stones)Determination of quantities or physical condition of assets (e.g., minerals stored in stockpiles, underground mineral and petroleum reserves, and the remaining useful life of plant and machinery)Determination of amounts using specialized techniques or methods (e.g., an actuarial valuation)The measurement of work completed, and to be completed, on contracts in progress for the purpose of revenue recognitionValuation of financial instrumentsLegal opinions concerning interpretations of agreements, statutes, and regulations. [ISA 620.6]  G340.10 |

# 114  Guidance: SBP.G09

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| Internal Name | : | SBP.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011137 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | In determining whether to use the work of a Specialist, we ordinarily consider:The Engagement Team’s knowledge and experience of the item being consideredMateriality of the item being examined in relation to the financial information as a wholeNature and complexity of the item, including the risk of error thereinThe quantity and quality of other Audit Evidence available with respect to the item. [ISA 620.7]  G340.11 |

# 115  Guidance: REV.G04

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| Internal Name | : | REV.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011188 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (9) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Presumed significant risk – Revenue recognition**When identifying and assessing the risks of material misstatement due to fraud, we shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks. Paragraph 07 specifies the documentation required where we conclude that the presumption is not applicable in the circumstances of the engagement and, accordingly, has not identified revenue recognition as a risk of material misstatement due to fraud. [ISA 240.26]  2815.01  Paragraph 07 pertains to The Manual, Presumed significant risk – Revenue recognition, 2815.07 |

# 116  Guidance: REV.G09

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| Internal Name | : | REV.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011190 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Life Sciences; Not-for-Profit; Brokers and Dealers in Securities; Education; Construction Companies; Banking; Health Care; Insurance - Life; Insurance - Property and Casualty; Investment Management; Manufacturing; Mining; Oil and Gas; Power and Water; Real Estate; Consumer Business; Retirement and Post Employment Benefits; Technology; Tourism, Hospitality and Leisure; Generic |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (4) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of responses to risks of material misstatement due to fraud in revenue recognition are as follows:Performing substantive analytical procedures relating to revenue using disaggregated data, for example, comparing revenue reported by month and by product line or business segment during the current reporting period with comparable prior periods. Computer-assisted audit techniques may be useful in identifying unusual or unexpected revenue relationships or transactions.Confirming with customers certain relevant contract terms and the absence of side agreements, because the appropriate accounting often is influenced by such terms or agreements and basis for rebates or the period to which they relate are often poorly documented. For example, acceptance criteria, delivery and payment terms, the absence of future or continuing vendor obligations, the right to return the product, guaranteed resale amounts, and cancellation or refund provisions often are relevant in such circumstances.Inquiring of the entity’s sales and marketing personnel or in-house legal counsel regarding sales or shipments near the end of the period and their knowledge of any unusual terms or conditions associated with these transactionsBeing physically present at one or more locations at period end to observe goods being shipped or being readied for shipment (or returns waiting processing) and performing other appropriate sales and inventory cutoff audit proceduresFor those situations for which revenue transactions are electronically initiated, processed, and recorded, testing of the operating effectiveness of controls to determine whether they provide assurance that recorded revenue transactions occurred and are properly recorded.  ISA 240 Appendix 2 |

# 117  Guidance: OTI.G02

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| Internal Name | : | OTI.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011262 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (2) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | If we have determined that an assessed risk of material misstatement at the assertion level is a significant risk, we shall perform substantive procedures that are specifically responsive to that risk. When the approach to a significant risk consists only of substantive procedures, those procedures shall include tests of details. [ISA 240.21] |

# 118  Guidance: OTI.G04

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| Internal Name | : | OTI.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000011266 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Fraud considerations**When identifying and assessing the risks of material misstatement due to fraud, we shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks. [ISA 240.26]If we have concluded that the presumption that there is a risk of material misstatement due to fraud related to revenue recognition is not applicable in the circumstances of the engagement, we shall include in the audit documentation the reasons for that conclusion. [ISA 240.47]Due to the discretionary nature of transactions recorded in other income, we have to stay alert to earnings management. Untimely recognition of income, adoption of aggressive estimates and misclassification of unusual, extraordinary and non recurring gains or losses may cause the financial statements to be misleading.Additional audit procedures may need to be performed when :Management compensation is contingent upon achieving aggressive targets for stock price and earnings  ;Compliance with critical debt covenants depending on the classification of other income is faltering (potential misclassification of other income to revenue). |

# 119  Guidance: GAA.PG01.P01.G02

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| Internal Name | : | GAA.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013793 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Appropriateness of the selected accounting policies-Material Misstatements 7650.07 |

# 120  Guidance: GAA.PG01.P01.G03

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| Internal Name | : | GAA.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013795 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Application of the selected accounting policies-Material Misstatements 7650.09 |

# 121  Guidance: GAA.PG01.P01.G04

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| Internal Name | : | GAA.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013797 |
| Version Number | : | 8.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Appropriateness or adequacy of disclosures in the financial statements-Material Misstatements 7650.10 |

# 122  Guidance: TOD.PG01.P01.G02

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| Internal Name | : | TOD.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013799 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (575) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Determine an appropriate method of selecting items** The three types of tests of details 5410.01 |

# 123  Guidance: TOD.PG01.P01.G12

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| Internal Name | : | TOD.PG01.P01.G12 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013801 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (559) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Sample selection methods 5410A.07 |

# 124  Guidance: TOD.PG01.P01.G15

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| Internal Name | : | TOD.PG01.P01.G15 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013803 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (568) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Inquiry of knowledgeable persons 5410.37 |

# 125  Guidance: TOD.PG01.P01.G16

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| Internal Name | : | TOD.PG01.P01.G16 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013805 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (562) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Define test objectives 5410.38 |

# 126  Guidance: TOD.PG01.P01.G18

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| Internal Name | : | TOD.PG01.P01.G18 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013807 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (558) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Example of procedures to be performed on a replacement item G110.15 |

# 127  Guidance: TOD.PG01.P01.G20

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| Internal Name | : | TOD.PG01.P01.G20 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013809 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (554) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Example of inability to apply designed audit procedures G110.17 |

# 128  Guidance: TOD.PG01.P01.G21

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| Internal Name | : | TOD.PG01.P01.G21 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013811 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (549) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Example of an alternative procedure G110.18 |

# 129  Guidance: TOD.PG01.P01.G23

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| Internal Name | : | TOD.PG01.P01.G23 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013813 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Qualitative Evaluation 5420.05 |

# 130  Guidance: TOD.PG01.P01.G28

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| Internal Name | : | TOD.PG01.P01.G28 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013815 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (963) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Rationale for projecting misstatements 5420.11 |

# 131  Guidance: TOD.PG01.P01.G33

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| Internal Name | : | TOD.PG01.P01.G33 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013817 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (960) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The form and extent of audit documentation G275.22 |

# 132  Guidance: SAP.PG01.P01.G03

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| Internal Name | : | SAP.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013831 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (342) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Predictability of the transactions 5200.06 |

# 133  Guidance: SAP.PG01.P01.G12

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| Internal Name | : | SAP.PG01.P01.G12 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013833 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (255) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The form and extent of audit documentation G275.22 |

# 134  Guidance: CNF.PG01.P01.G02

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| Internal Name | : | CNF.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013845 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (122) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Designing confirmation requests G620.10 |

# 135  Guidance: CNF.PG01.P01.G03

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| Internal Name | : | CNF.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013847 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (121) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Follow-up on confirmation requests G620.13 |

# 136  Guidance: CNF.PG01.P01.G06

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| Internal Name | : | CNF.PG01.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013926 |
| Version Number | : | 2.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (125) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Investigate confirmation exceptions G640.15 |

# 137  Guidance: CNF.PG01.P01.G07

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| Internal Name | : | CNF.PG01.P01.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013928 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (124) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate whether exceptions indicate misstatements G640.16 |

# 138  Guidance: CNF.PG01.P01.G08

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| Internal Name | : | CNF.PG01.P01.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013930 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of exceptions that do not represent misstatements G640.17 |

# 139  Guidance: CNF.PG01.P01.G12

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| Internal Name | : | CNF.PG01.P01.G12 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013932 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | When a response to a positive confirmation request is necessary to obtain sufficient appropriate audit evidence G640.13 |

# 140  Guidance: CNF.PG01.P01.G14

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| Internal Name | : | CNF.PG01.P01.G14 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013934 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Concluding whether sufficient appropriate audit evidence has been obtained G640.20 |

# 141  Guidance: TAE.PG01.P01.G06

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| Internal Name | : | TAE.PG01.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013936 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Consider whether the events or conditions existed at the balance sheet date 5840.04 |

# 142  Guidance: TAE.PG01.P01.G08

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| Internal Name | : | TAE.PG01.P01.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013938 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (151) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Matters to consider when evaluating the method of measurement 5850.05 |

# 143  Guidance: TAE.PG01.P01.G09

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| Internal Name | : | TAE.PG01.P01.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013940 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (150) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluating the use of models**Factors to consider 5850.07 |

# 144  Guidance: TAE.PG01.P01.G10

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| Internal Name | : | TAE.PG01.P01.G10 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013942 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (150) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Considerations for testing the model 5850.09 |

# 145  Guidance: TAE.PG01.P01.G12

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| Internal Name | : | TAE.PG01.P01.G12 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013944 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (148) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate the reasonableness of assumptions used by management underlying fair value accounting estimates 5850.14 |

# 146  Guidance: TAE.PG01.P01.G15

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| Internal Name | : | TAE.PG01.P01.G15 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013946 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (139) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Narrow a range 5870.09 |

# 147  Guidance: TAE.PG01.P01.G16

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| Internal Name | : | TAE.PG01.P01.G16 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013948 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (139) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate the reasonableness of estimates 5890.02 |

# 148  Guidance: TAE.PG02.P01.G03

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| Internal Name | : | TAE.PG02.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013953 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (63) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate management’s assumptions 5880.07 |

# 149  Guidance: TAE.PG02.P03.G02

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| Internal Name | : | TAE.PG02.P03.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013957 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Accounting estimates that have not been recognized 5880.15 |

# 150  Guidance: TAE.PG02.P03.G05

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| Internal Name | : | TAE.PG02.P03.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013961 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (123) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Evaluate whether the disclosure of estimation uncertainty is adequate 5900.05 |

# 151  Guidance: JET.PG01.P02.G02

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| Internal Name | : | JET.PG01.P02.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013967 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (74) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Non-standard journal entries 2430.11 |

# 152  Guidance: JET.PG01.P03.G05

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| Internal Name | : | JET.PG01.P03.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013973 |
| Version Number | : | 5.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (75) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of non-standard journal entries include consolidating adjustments and entries for a business combination or disposal or non-recurring estimates, such as the impairment of an asset. In manual general ledger systems, non-standard journal entries may be identified through inspection of ledgers, journals, and supporting documentation. When automated procedures are used to maintain the general ledger and prepare financial statements, such entries may exist only in electronic form and may therefore be more easily identified through the use of computer-assisted audit techniques.  [Adapted from 2430.11] |

# 153  Guidance: SUT.PG01.P01.G02

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| Internal Name | : | SUT.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013975 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (75) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Indicators that may suggest that significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual G535.11 |

# 154  Guidance: RPT.PG01.P01.G02

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| Internal Name | : | RPT.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013977 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Significant transactions outside the entity’s normal course of business**Required inquiries G385.20 |

# 155  Guidance: RPT.PG01.P01.G03

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| Internal Name | : | RPT.PG01.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013979 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of transactions outside the entity’s normal course of business G385.22 |

# 156  Guidance: RPT.PG01.P01.G04

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| Internal Name | : | RPT.PG01.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013981 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Nature of the significant transactions G385.23 |

# 157  Guidance: RPT.PG01.P01.G05

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| Internal Name | : | RPT.PG01.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013983 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | A related party and significant transactions G385.24 |

# 158  Guidance: PAD.PG01.P01.G02

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| Internal Name | : | PAD.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000013985 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (98) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Appropriateness or adequacy of disclosures in the financial statements 7650.10 |

# 159  Guidance: REV.G07

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| Internal Name | : | REV.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000015182 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (9) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | An important factor in complying with the requirement in paragraph 01 is that of evaluating which types of revenue, revenue transactions or assertions give rise to such risks. This evaluation allows us to pinpoint the risk(s) to only those types of revenue, revenue transactions or assertions that give rise to such risks and therefore to design and perform further audit procedures whose nature, timing, and extent are based on and are responsive to the assessed risks of material misstatement (G275.02). Another important consideration to bear in mind in complying with the requirement in paragraph 01 is that, when identifying and assessing the risks of material misstatement due to fraud, the risk may often be in the accounting policy(ies) related to revenue recognition.  2815.04  Paragraph 01 pertains to The Manual, Presumed significant risk – Revenue recognition, 2815.01. |

# 160  Guidance: REV.G19

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| Internal Name | : | REV.G19 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000015196 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (5) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | If we conclude that management’s refusal to allow us to send a confirmation request is unreasonable, or we are unable to obtain relevant and reliable audit evidence from alternative audit procedures, we shall communicate with those charged with governance. We also shall determine the implications for the audit and our opinion. [ISA 505.9]  G620.20 |

# 161  Guidance: DBT.PG06.P01.G01

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| Internal Name | : | DBT.PG06.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000031219 |
| Version Number | : | 1.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Consider the purpose of the audit procedure and the characteristics of the population**Our consideration includes the specific purpose to be achieved and the combination of audit procedures that is likely to best achieve that purpose. Consideration of the nature of the audit evidence sought and possible misstatement conditions or other characteristics relating to that audit evidence will assist us in defining what constitutes a misstatement and what population to use for sampling. [ISA 530.A5] |

# 162  Guidance: CAL.G02

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| Internal Name | : | CAL.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000033367 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : | CAL.G01 and G02 |
| Text | : | Contingent assets are by their nature accounting estimates, as they cannot be measured precisely until the future event that they are dependent upon occurs.An example of a contingent asset is a claim that the entity is pursuing through legal processes, where the outcome is uncertain.The audit work performed on contingent assets considers potential misstatements relating to the presentation and disclosure assertion.Potential Misstatements relating to the presentation and disclosure assertion may result from:Fictitious or unauthorized disclosures are included in the Financial StatementsDisclosures that are not identified and therefore are not included in the Financial StatementsDisclosures that are intentionally omitted from the Financial StatementsThe captions in the Financial Statements result in amounts being presented in a misleading wayInput is inaccurately captured into the Financial StatementsInput into the Financial Statements reflects amounts in excess or less than appropriate amounts.  Adapted from G285.13 |

# 163  Guidance: CEM.TOD.PG01.P01.G02

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| Internal Name | : | CEM.TOD.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000034238 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (5) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Inspection of investments**Inspection involves examining records or documents, whether internal or external, in paper form, electronic form, or other media, or a physical examination of an asset. [ISA 500.A14]  G260.06 |

# 164  Guidance: 5830.12.G01

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| Internal Name | : | 5830.12.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000036990 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Paragraphs 01 and 09 respectively refer to 5830.01 and 5830.09. |

# 165  Guidance: SEC.TOD.PG01.P01.G02

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| Internal Name | : | SEC.TOD.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000041843 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Inspection of marketable securities**Inspection involves examining records or documents, whether internal or external, in paper form, electronic form, or other media, or a physical examination of an asset.[ISA 500.A14]  G260.06 |

# 166  Guidance: PAO.PRO.PG01.P01.G01

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| Internal Name | : | PAO.PRO.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000048747 |
| Version Number | : | 1.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (3) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Examples of potential characteristics of audit interest for account payables, accrued expenses and other liabilities**Examples of potential characteristics of audit interest for accounts payable may include, but are not limited to, the following: Accounts payable balances over a specific amount Accounts payable transactions over a specific amount Accounts with debit balances Transactions before start of period Transactions after period end Payments over a specific amount Payments made before due date Payments made after due date Gaps in sequence of purchase orders Duplicates in sequence of purchase orders Gaps in sequence of receiving documents Duplicates in sequence of receiving documents Debts with a due date more than 12 months ahead Accounts that have had no activity since a specific date Invoices without purchase order.  Adapted from G615.12 |

# 167  Guidance: IAS.AGG.TOD.PG04.P01.G05

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| Internal Name | : | IAS.AGG.TOD.PG04.P01.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000051809 |
| Version Number | : | 4.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | IFRS for SMEs; IFRS |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Evaluate the method of measurement**Testing how management made the accounting estimate may involve, for example:Testing the extent to which data on which the accounting estimate is based is accurate, complete and relevant, and whether the accounting estimate has been properly determined using such data and management assumptionsConsidering the source, relevance and reliability of external data or information, including that received from external experts engaged by management to assist in making an accounting estimateRecalculating the accounting estimate, and reviewing information about an accounting estimate for internal consistencyConsidering management’s review and approval processes. [ISA 540.A69]  [5850.03] |

# 168  Guidance: COB.REV.G02

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| Internal Name | : | COB.REV.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000054821 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Consumer Business |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | For point of sale retailers, we may not need to perform cutoff tests based on our understanding of the information system relevant to financial reporting. This understanding includes the following areas:The procedures, within both information technology (IT) and manual systems, by which revenue transactions are initiated, recorded, processed, corrected as necessary, transferred to the general ledger and reported in the financial statementsThe related accounting records, supporting information and specific accounts in the financial statements that are used to initiate, record, process and report transactions; this includes the correction of incorrect information and how information is transferred to the general ledger. The records may be in either manual or electronic form.  [Adapted from 2430.01] |

# 169  Guidance: COB.REV.PG05.P01.G01

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| Internal Name | : | COB.REV.PG05.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000054937 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Consumer Business |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (2) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Entities that ship goods or have goods shipped directly from the vendor (typically vendors or retailers with online and/or catalog sales) to the customer present greater cutoff risks than cash and carry/point of sale retailers.For point of sale retailers, we may not need to perform cutoff tests based on our understanding of the information system relevant to financial reporting. This understanding includes the following areas:The procedures, within both information technology (IT) and manual systems, by which revenue transactions are initiated, recorded, processed, corrected as necessary, transferred to the general ledger and reported in the financial statementsThe related accounting records, supporting information and specific accounts in the financial statements that are used to initiate, record, process and report transactions; this includes the correction of incorrect information and how information is transferred to the general ledger. The records may be in either manual or electronic form.  [Adapted from 2430.01] |

# 170  Guidance: SAP.T01.G02

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| Internal Name | : | SAP.T01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000058734 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Perform substantive analytical procedures**We perform substantive analytical procedures to test one or more risks by comparing the recorded amount with an independently developed expectation of that amount – developed from relevant financial or nonfinancial data – in order to determine whether we have obtained sufficient appropriate audit evidence.  [Adapted from 5200.01]  We develop the expectation in such a way that a significant difference between it and the recorded amount exceeding our threshold is indicative of a misstatement, unless we can identify, corroborate and quantify explanations for the difference (e.g., an unusual event occurred). |

# 171  Guidance: TOD.T01.G03

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| Internal Name | : | TOD.T01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000058762 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **MUS Calculations Tab**This tab is to be used in accordance with Figure 5410.1 set out at paragraph 5410.27  to calculate the sample size.Input parameters (Financial Statement Account, Population, Sample Size, and Random Start Number) in the top section (ensure the Random Start Number is a POSITIVE number and not greater than the sampling interval).Press the Add Rows button in the top section and enter the number of lines of data in your population. The necessary number of rows will be automatically be inserted. (PLEASE NOTE ONLY POSITIVE ITEMS SHOULD BE INCLUDED IN THE POPULATION. ALL NEGATIVE ITEMS SHOULD BE REMOVED FROM THE POPULATION AND TESTED SEPARATELY).  Copy the data from your population file and paste it in the white cells that were inserted. The data should not be more than three columns wide. Typical data fields include ID Number, Description, and Amount.The objective of the MUS Reconciliation is to determine whether the correct number of sample selections were made. If the correct sample selections were made, the MUS Reconciliation will balance. If the reconciliation does not balance, it is important to review the parameters and calculated sample size to determine what is causing the difference. |

# 172  Guidance: UIC.PG06.P01.G04

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| Internal Name | : | UIC.PG06.P01.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000065848 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (493) |
| Content Update Indicator | : | No |
| Author Notes | : | AAM 2400.33 [ISA 315.A74] |
| Text | : | **Procedures to obtain audit evidence about design**Procedures to obtain audit evidence about the design of relevant controls may include:Inquiring of entity personnelObserving the application of specific controlsInspecting documents and reportsTracing transactions through the information system relevant to financial reporting.Inquiry alone, however, is not sufficient for such purposes. [ISA 315.A74]  [Adapted from 2400.33] |

# 173  Guidance: TIC.PG02.P01.G03

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| Internal Name | : | TIC.PG02.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000065966 |
| Version Number | : | 7.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (399) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | In designing and performing tests of controls, we shall: Perform other audit procedures in combination with inquiry to obtain audit evidence about the operating effectiveness of the controls, including:How the controls were applied at relevant times during the period under auditThe consistency with which they were appliedBy whom or by what means they were applied. Determine whether the controls to be tested depend upon other controls (indirect controls) and, if so, whether it is necessary to obtain audit evidence supporting the effective operation of those indirect controls. [ISA 330.10]  4200.01 |

# 174  Guidance: TIC.PG04.P01.G03

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| Internal Name | : | TIC.PG04.P01.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000065995 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (90) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Our decision on whether to rely on audit evidence obtained in previous audits for controls that:Have not changed since they were last testedAre not controls that mitigate a significant riskis a matter of professional judgment. In addition, the length of time between retesting such controls is also a matter of professional judgment, but is required by paragraph 14 to be at least once in every third audit. [ISA 330.A37]  4100.16  Paragraph 14 refers to 4100.14. |

# 175  Guidance: TIC.PG04.P01.G06

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| Internal Name | : | TIC.PG04.P01.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000066001 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (89) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | If we plan to rely on controls over a risk we have determined to be a significant risk, we test those controls in the current period. [ISA 330.15]  [Adapted from 4100.20] |

# 176  Guidance: TIC.PG05.P01.G01

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| Internal Name | : | TIC.PG05.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000066009 |
| Version Number | : | 4.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (92) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The absence of misstatements detected by substantive procedures, however, does not provide audit evidence that controls related to the assertion being tested are effective. [ISA 330.16]  Excerpt from 4300.01 |

# 177  Guidance: TIC.PG05.P03.G02

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| Internal Name | : | TIC.PG05.P03.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000066029 |
| Version Number | : | 6.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (111) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | After having evaluated the impact of deviations in controls upon which we intended to rely, we are also required, in accordance with paragraph 12 below, to consider whether we have identified one or more deficiencies in internal control. If we identify a deficiency or a significant deficiency related to a control upon which we intend to rely, we may use our professional judgment to determine whether or not we have an appropriate basis for such reliance. It is possible that we may identify a control deficiency that we evaluate as a significant deficiency because we want to bring it to the attention of those charged with governance, but we nevertheless conclude that we still have a basis for relying on those controls and are still able to perform our planned substantive procedures.For example, we may determine that based on the current volume of transactions or nature of activity within an account balance, a particular control is adequately designed and operating effectively to prevent or detect and correct misstatements that might currently be material to the financial statements (either individually or in the aggregate). However based on the anticipated future increase in volume or increase in complexity of the nature of related activity, the control might not be effective in preventing or detecting and correcting misstatements in the future that could be material to the financial statements. The future potential for material misstatement might be the basis for our classification of the control deficiency as a significant deficiency; however because the control is effectively designed based on the current level or nature of activity, we may conclude that we have a basis for relying on such control to reduce our substantive testing.  4300.11  Paragraph 12 refers to 4300.12. |

# 178  Guidance: G645.11.G01

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| Internal Name | : | G645.11.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000068420 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : | 04/30/2010 - DAAM update 11/24/2009 : reference updated |
| Text | : | Paragraph 02 refers to G645.02. |

# 179  Guidance: GOV.G22

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| Internal Name | : | GOV.G22 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000083863 |
| Version Number | : | 7.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Education; Government |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (45) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Related parties in the public sector** The public sector auditor’s responsibilities regarding related party relationships and transactions may be affected by the audit mandate, or by obligations on public sector entities arising from law, regulation or other authority. Consequently, the public sector auditor’s responsibilities may not be limited to addressing the risks of material misstatement associated with related party relationships and transactions, but may also include a broader responsibility to address the risks of non-compliance with law, regulation and other authority governing public sector bodies that lay down specific requirements in the conduct of business with related parties. Further, the public sector auditor may need to have regard to public sector financial reporting requirements for related party relationships and transactions that may differ from those in the private sector. [ISA 550.A8] [G960.23] |

# 180  Guidance: GOV.G20

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| Internal Name | : | GOV.G20 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000083899 |
| Version Number | : | 3.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Government |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (11) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | The relationships between individual financial statements items traditionally considered in the audit of business entities may not always be relevant in the audit of governments or other non-business public sector entities, for example, in many public sector entities there may be little direct relationship between revenue and expenditure. In addition, because expenditure on the acquisition of assets may not be capitalized, there may be no relationship between expenditures on, for example, inventories and fixed assets and the amount of those assets reported in the financial statements. Also, industry data or statistics for comparative purposes may not be available in the public sector. However, other relationships may be relevant, for example, variations in the cost per kilometer of road construction or the number of vehicles acquired compared with vehicles retired. [ISA 520.A11]  G960.21 |

# 181  Guidance: NFP.DER.G07

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| Internal Name | : | NFP.DER.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000104948 |
| Version Number | : | 3.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Education; Not-for-Profit |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | The relationships between individual financial statements items traditionally considered in the audit of business entities may not always be relevant in the audit of not-for-profit entities; for example, in many not-for-profit there may be little direct relationship between revenue and expenditure. In addition, because expenditure on the acquisition of assets may not be capitalized, there may be no relationship between expenditures on, for example, inventories and fixed assets and the amount of those assets reported in the financial statements. Also, industry data or statistics for comparative purposes may not be available for not-for-profit entities.  [ISA 520.A11]  [Adapted from G960.21] |

# 182  Guidance: NFP.G20

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| Internal Name | : | NFP.G20 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000106601 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Not-for-Profit |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The relationships between individual financial statements items traditionally considered in the audit of business entities may not always be relevant in the audit of not-for-profit entities, for example, in many not-for-profit there may be little direct relationship between revenue and expenditure. In addition, because expenditure on the acquisition of assets may not be capitalized, there may be no relationship between expenditures on, for example, inventories and fixed assets and the amount of those assets reported in the financial statements. Also, industry data or statistics for comparative purposes may not be available for not-for-profit entities.  [ISA 520.A11]  [Adapted from G960.21] |

# 183  Guidance: UIC.PG06.P02.G02

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| Internal Name | : | UIC.PG06.P02.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000113720 |
| Version Number | : | 10.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (500) |
| Content Update Indicator | : | No |
| Author Notes | : | AAM 2400.33 [ISA 315.A74] |
| Text | : | **Procedures to obtain audit evidence about implementation**Procedures to obtain audit evidence about implementation of relevant controls may include:Inquiring of entity personnelObserving the application of specific controlsInspecting documents and reportsTracing transactions through the information system relevant to financial reporting.Inquiry alone, however, is not sufficient for such purposes. [ISA 315.A74]  [Adapted from 2400.33] |

# 184  Guidance: UIC.PG06.P02.G03

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| Internal Name | : | UIC.PG06.P02.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000113722 |
| Version Number | : | 10.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (501) |
| Content Update Indicator | : | No |
| Author Notes | : | AAM 2400.33 [ISA 315.A74] |
| Text | : | In making our inquiries to obtain audit evidence about the implementation of relevant controls, we may ask individuals responsible for operating the relevant controls we have identified to describe the following:Explanation of the steps involved in performing the controlReports and other information used, including how such information is obtained and usedProcedures performed when an exception or misstatement is identifiedProcedures performed when the individual is absentProcedures performed with respect to unusual transactionsChanges to controls during the period, including changes in personnel who perform them.  [Adapted from 2400.34] |

# 185  Guidance: NFP.CRE.PRO.PG01.P01.G01

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| Internal Name | : | NFP.CRE.PRO.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000113872 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Not-for-Profit |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of potential characteristics of audit interest for contributions receivable may include, but are not limited to, the following:Accounts with credit balancesReceivable balances over $[X]Accounts outstanding for greater than [X] daysAccounts that have had no activity since [date].  [Excerpt from G615.10] |

# 186  Guidance: TIC.PG05.P03.G03

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| Internal Name | : | TIC.PG05.P03.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000115157 |
| Version Number | : | 6.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (112) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | In determining whether we have identified one or more deficiencies in internal control, we may discuss the relevant facts and circumstances of our findings with the appropriate level of management. This discussion provides an opportunity for us to alert management on a timely basis to the existence of deficiencies of which management may not have been previously aware. The level of management with whom it is appropriate to discuss the findings is one that is familiar with the internal control area concerned and that has the authority to take remedial action on any identified deficiencies in internal control. In some circumstances, it may not be appropriate for us to discuss our findings directly with management, for example, if the findings appear to call management’s integrity or competence into question (paragraph 21). [ISA 526.A1]  8350.02  Paragraph 21 refers to 8350.21. |

# 187  Guidance: BNK.ABS.TOD.PG01.P01.G01

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| Internal Name | : | BNK.ABS.TOD.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000130777 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Insurance - Life; Banking |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (4) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | **Inspection of asset backed securities**Inspection involves examining records or documents, whether internal or external, in paper form, electronic form, or other media, or a physical examination of an asset. [ISA 500.A14] G260.06 |

# 188  Guidance: BDS.REV.G07

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| Internal Name | : | BDS.REV.G07 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000138983 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Brokers and Dealers in Securities |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Examples of responses to risks of material misstatement due to fraud in revenue recognition are as follows:Performing substantive analytical procedures relating to revenue using disaggregated data, for example, comparing revenue reported by month during the current reporting period with comparable prior periods. Computer-assisted audit techniques may be useful in identifying unusual or unexpected revenue relationships or transactions.Inquiring of the entity’s sales and marketing personnel or in-house legal counsel regarding revenues near the end of the period and their knowledge of any unusual terms or conditions associated with these transactionsFor those situations for which revenue transactions are electronically initiated, processed, and recorded, testing of the operating effectiveness of controls to determine whether they provide assurance that recorded revenue transactions occurred and are properly recorded.  ISA 240 Appendix 2 |

# 189  Guidance: BDS.IBR.PG01.P01.G02

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| Internal Name | : | BDS.IBR.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000141031 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Brokers and Dealers in Securities |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (7) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | There are inherent limitations of Tests of Details used to test a Risk of Material Misstatement regarding understatement, particularly in determining whether all reciprocal populations have been identified and that such reciprocal populations are complete.  Excerpt from 5410.12 |

# 190  Guidance: PAW.REV.TOD.PG01.P01.G02

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| Internal Name | : | PAW.REV.TOD.PG01.P01.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000144579 |
| Version Number | : | 1.2 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Power and Water |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (3) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | There are inherent limitations of Tests of Details used to test for Understatement, particularly in determining whether all reciprocal populations have been identified and that such reciprocal populations are complete. For example, if we select prenumbered meter records to test revenue for understatement, we need sufficient appropriate audit evidence that all meter readings are documented. We may gain this evidence from our understanding of the Entity’s business, Tests of Controls, or a combination of both. [Adapted from 5410.12] |

# 191  Guidance: PAW.REC.PG02.P01.G17

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| Internal Name | : | PAW.REC.PG02.P01.G17 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000145094 |
| Version Number | : | 1.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Power and Water |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (3) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | **Determine the threshold** Ordinarily, threshold is set at an amount less than monetary precision. Figure 5250.1 of The Manual illustrates factors by which monetary precision may be reduced in determining thresholds. As part of the process of performing substantive analytical procedures, we ordinarily document the thresholds used and the justification thereof. |

# 192  Guidance: GOV.TRE.RPT.PG01.P01.G01

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| Internal Name | : | GOV.TRE.RPT.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000146131 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Government |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The public sector auditor’s responsibilities regarding related party relationships and transactions may be affected by the audit mandate, or by obligations on public sector entities arising from law, regulation or other authority. Consequently, the public sector auditor’s responsibilities may not be limited to addressing the risks of material misstatement associated with related party relationships and transactions, but may also include a broader responsibility to address the risks of non-compliance with law, regulation and other authority governing public sector bodies that lay down specific requirements in the conduct of business with related parties. Further, the public sector auditor may need to have regard to public sector financial reporting requirements for related party relationships and transactions that may differ from those in the private sector. [ISA 550.A8][G960.23] |

# 193  Guidance: GOV.TAR.G06

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| Internal Name | : | GOV.TAR.G06 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000147107 |
| Version Number | : | 1.4 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Government |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : | [Adapted from AICPA AAG State and Local Government A-8, A-17] |
| Text | : | Examples of responses to risks of material misstatement due to fraud in revenue recognition are as follows:Performing substantive analytical procedures relating to revenue using disaggregated data with the objective of identifying unusual or unexpected relationships involving revenue accountsFor example, in a government, the following unusual or unexpected relationships relating to revenue may indicate a material misstatement due to fraud.Actual revenues at significant variance from originally budgeted revenuesActual revenues at significant variance from prior-period actual revenues, without similar changes in the revenue base or ratesA significant increase in actual revenues over those of the prior period that is just enough to keep the government from reporting annual or accumulated fund balance, fund equity, or net assets deficits, or from violating debt covenantsLarge "miscellaneous" or "one-shot" revenuesInvestment income that is contrary to market conditions Confirming transaction details with other entities (for example, tax collections) pertaining to year-end cut-offsPerforming additional inquiries and other procedures on the collectability of interfund receivables, particularly large, continuing balancesSelecting larger sample sizes when examining write-offs of uncollectible taxes and other receivables For those situations for which revenue transactions are electronically initiated, processed, and recorded, testing of the operating effectiveness of controls to determine whether they provide assurance that recorded revenue transactions occurred and are properly recorded.  [ISA 240 Appendix 2] |

# 194  Guidance: GOV.TRE.PRO.PG01.P01.G01

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| Internal Name | : | GOV.TRE.PRO.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000147277 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Government |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Examples of potential characteristics of audit interest for taxes receivable may include, but are not limited to, the following:Accounts with credit balancesReceivable balances over $[X]Accounts outstanding for greater than [X] daysInvoices without ordersAccounts that have had no activity since [date]. [G615.10] |

# 195  Guidance: RPT.PG02.P01.G01

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| Internal Name | : | RPT.PG02.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000150269 |
| Version Number | : | 2.1 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Education; Not-for-Profit |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Management’s assertion regarding arm’s lengthEvaluating management’s support for this assertion may involve one or more of the following: Considering the appropriateness of management’s process for supporting the assertionVerifying the source of the internal or external data supporting the assertion, and testing the data to determine their accuracy, completeness and relevanceEvaluating the reasonableness of any significant assumptions on which the assertion is based.  [ISA 550.A44] |

# 196  Guidance: TOD.PG01.P01.G34

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| Internal Name | : | TOD.PG01.P01.G34 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000209180 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (490) |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | Selection of items for testing G110.09 |

# 197  Guidance: PRO.PG01.P01.G08

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| Internal Name | : | PRO.PG01.P01.G08 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000211037 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (28) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Consultation if characteristics of audit interest are not identified  G615.07 |

# 198  Guidance: PRO.PG01.P01.G09

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| Internal Name | : | PRO.PG01.P01.G09 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000211039 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (28) |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | Consultation if characteristics of audit interest are not identified  G615.18 |

# 199  Guidance: HEC.DER.G05

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| Internal Name | : | HEC.DER.G05 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000212151 |
| Version Number | : | 1.3 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Health Care |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | The relationships between individual financial statement items traditionally considered in the audit of business Entities may not always be relevant in the audit of governments or other non-business Public Sector Entities; for example, in many Public Sector Entities there may be little direct relationship between revenue and expenditure. In addition, because expenditure on the acquisition of assets may not be capitalized, there may be no relationship between expenditures on, for example, inventories and fixed assets and the amount of those assets reported in the Financial Statements. Also, industry data or statistics for comparative purposes may not be available in the Public Sector. However, other relationships may be relevant, for example, variations in the cost per kilometer of road construction or the number of vehicles acquired compared with vehicles retired.  [ISA 520.A11] G960 |

# 200  Guidance: PCI.WEP.G02

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| Internal Name | : | PCI.WEP.G02 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000270408 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Insurance - Life; Insurance - Property and Casualty |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | If we have determined that an assessed risk of material misstatement at the assertion level is a significant risk, we shall perform substantive procedures that are specifically responsive to that risk. When the approach to a significant risk consists only of substantive procedures, those procedures shall include tests of details. [ISA 240.21] |

# 201  Guidance: PCI.WEP.G04

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| Internal Name | : | PCI.WEP.G04 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000270412 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Insurance - Life; Insurance - Property and Casualty |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | No |
| Author Notes | : |  |
| Text | : | **Fraud considerations**When identifying and assessing the risks of material misstatement due to fraud, we shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks. [ISA 240.26]If we have concluded that the presumption that there is a risk of material misstatement due to fraud related to revenue recognition is not applicable in the circumstances of the engagement, we shall include in the audit documentation the reasons for that conclusion. [ISA 240.47] |

# 202  Guidance: INM.INC.G03

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| Internal Name | : | INM.INC.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000272637 |
| Version Number | : | 2.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Retirement and Post Employment Benefits; Investment Management |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | **Fraud considerations**When identifying and assessing the risks of material misstatement due to fraud, we shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks. [ISA 240.26]If we have concluded that the presumption that there is a risk of material misstatement due to fraud related to revenue recognition is not applicable in the circumstances of the engagement, we shall include in the audit documentation the reasons for that conclusion. [ISA 240.47] |

# 203  Guidance: PCL.PRO.PG01.P01.G01

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| Internal Name | : | PCL.PRO.PG01.P01.G01 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000330745 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Generic; Banking; Brokers and Dealers in Securities; Construction Companies; Consumer Business; Education; Government; Health Care; Insurance - Life; Insurance - Property and Casualty; Investment Management; Life Sciences; Manufacturing; Mining; Not-for-Profit; Oil and Gas; Power and Water; Real Estate; Retirement and Post Employment Benefits; Technology; Telecommunications; Tourism, Hospitality and Leisure |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | **Examples of potential characteristics of audit interest for provisions**Examples of potential characteristics of audit interest for provisions include, but are not limited to, the following: Transactions before start of period Transactions after period end Payments over a specific amount Accounts that have had no activity since a specific date.Adapted from G615.12 |

# 204  Guidance: 2400.32.3X

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| Internal Name | : | 2400.32.3X |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000531557 |
| Version Number | : | 3.1 |
| Effective In | : | EMS 3.0 and After |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | DTTL 1 - ISA GAAS; DTTL 4 - ISA GAAS - Very Small Audits |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | Yes (73) |
| Content Update Indicator | : | No |
| Author Notes | : | AAM 2400.32 [ISA 315.A73] |
| Text | : | **Determine the implementation of controls that are relevant to the audit**Implementation of a control means that the control exists and that the entity is using it. There is little point in assessing the implementation of a control that is not effective, and so the design of a control is considered first. An improperly designed control may represent a significant deficiency in internal control. [ISA 315.A73]  2400.32  Procedures related to determining whether controls have been implemented would typically be performed in the “Understand internal control” subphase if our reliance approach is to not rely on controls, whereas these procedures would typically be performed in the “Understand internal control” subphase or within the account subphases if our reliance approach is to rely on controls. |

# 205  Guidance: 5830.09.G03

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| Internal Name | : | 5830.09.G03 |
| Source Content Domain | : | DTT |
| CMS ID | : | 200000000548022 |
| Version Number | : | 1.0 |
| Effective In | : | All Versions |
| Recall From | : | None |
| Hidden For | : |  |
| Content Source | : |  |
| Reason Code | : | GAAP Common; GAAS Common |
| Industry | : | Common |
| Engagement Type | : | Financial Statement Audit |
| Reused | : | No |
| Content Update Indicator | : | Yes |
| Author Notes | : |  |
| Text | : | “Paragraph09” refers to 5830.09. |