

AR-C TOPICAL INDEX

References are to AR-C section and paragraph numbers.

A

ACCOUNTANT, INDEPENDENT

- Review report 90.39; 90.A69; 90.A72;
..... 90.A146; 90.A159; 90A.39; 90A.A68;
..... 90A.A71; 90A.A136; 90A.A149

ACCOUNTING

- Principles—See Generally Accepted Accounting Principles

AMERICAN INSTITUTE OF CPAs

- Standards for Accounting and Review Services 60.01–.04; 60.A22
- Other preparation, compilation and review publications 60A.A52; 60.A53

ANALYTICAL PROCEDURES

- Definition 90.05; 90A.05
- Designing 90.17–.20; 90A.17–.20
- Results 90.21; 90.A55; 90A.21; 90A.A45
- Review report 90.39; 90A.39

APPLICABLE FINANCIAL REPORTING FRAMEWORK

- Application 60.A20; 60.A49
- Compilation engagement 80.08; 80.10;
..... 80.12–.13; 80.15; 80.20; 80.24–.28
- Compilation report 80.20; 80.24–.28;
..... 80.33; 80.38–.39; 80.A21;
..... 80.A35–.A37
- Definition 70.07; 80.05; 90.05; 90A.05
- Departures 70.10; 70.1C; 80.29; 80.33;
..... 80.A38–.A39; 90.56–.60; 90.70;
..... 90.A51; 90.A91; 90.A106–.A111;
..... 90A.56–.60; 90A.69; 90A.A50;
..... 90A.A90; 90A.A105–.A110
- Disclosures 70.20–.21; 70.A18–.A19;
..... 80.24–.26; 80.A36–.A37; 90.70;
..... 90.A60; 90A.69; 90A.A59
- Financial statements 60.A4; 60.A7–.A8;
..... 60.A10; 60A.A51; 60.A52; 70.10;
..... 70.A12; 70.A14; 70.A16–.A18; 90.22;
..... 90.24; 90A.22; 90A.24
- Review engagement 90.09; 90.11; 90.17;
..... 90.34; 90.A4–.A6; 90.A21; 90A.09;
..... 90A.11; 90A.17; 90A.34; 90A.A4–.A6;
..... 90A.A20
- Review report 90.39; 90.42; 90.45–.49;
..... 90A.39; 90A.42; 90A.45–.49; 90.81;
..... 90A.79; 90.84; 90A.81; 90.87–.88;
..... 90A.84–.85; 90.A68; 90A.A67; 90.A74;
..... 90A.A73; 90.A95; 90A.A94; 90.A99;
..... 90A.A98; 90.A156–.A157;
..... 90A.A146–.A147

AUDIT ENGAGEMENTS

- Adverse opinion 80.A38; 90.A107;
..... 90A.A106

AUDIT ENGAGEMENTS—continued

- Change in engagement 90.89–.91;
..... 90A.86–.88; 90.A148–.A150;
..... 90A.A138–.A140

B

BASIC FINANCIAL STATEMENTS

- Definition 80.05
- Required supplementary information 80.38–.39; 80.A46;
..... 90.87–.88; 90A.84–.85; 90.A147;
..... 90A.A137
- Supplementary information 80.35–.36;
..... 80.A41–.A42

C

CASH BASIS—See Special purpose frameworks

CHANGE OF ACCOUNTANTS

- Predecessor—See Predecessor Independent Accountant
- Successor—See Successor Independent Accountant

CODE OF PROFESSIONAL CONDUCT—See Conduct, Code of Professional

COMMUNICATION

- Engagement letters 70.A9; 80.A14; 90.12;
..... 90A.12; 90.95; 90A.92; 90.A21;
..... 90A.A20
- With management and those charged with governance 90.13; 90.55

COMPARABILITY

- Analytical procedures 90.A21; 90A.A20

COMPARATIVE FINANCIAL STATEMENTS

- Definition 90.05; 90A.05
- Illustrations 80.A48
- Review report 90.45–.50; 90A.45–.50

COMPILATION ENGAGEMENT

- Acceptance and continuance 80.08–.09;
..... 80.A9–.A10
- Applicable financial reporting framework 80.08; 80.10; 80.12–.13;
..... 80.15; 80.20; 80.24–.28
- Agreement on terms 80.10–.11;
..... 80.A11–.A16
- Documentation 80.38
- Engagement letters 80.10–.11; 80.40;
..... 80.A14
- Illustrations 80.A47
- Independence 80.07; 80.A8
- Management 80.02; 80.04; 80.09–.11;
..... 80.A9; 80.A11–.A15

COMPILATION ENGAGEMENT—continued

- Objective 80.04
- Preconditions for performance 60.24–25
- Requirements 80.02; 80.06
- Scope 80.01
- Withdrawal 60.A34; 80.16; 80.32;
..... 80.A22–A23

COMPILATION OF PRO FORMA FINANCIAL INFORMATION

- Acceptance and continuance of client relationships 120.07–08; 120.A7–A10
- Accountant's compilation report 120.13–14; 120.A20–A22
- Accountant's knowledge and understanding of the entity's financial reporting framework 120.11; 120.A17–A18
- Agreement on engagement terms 120.09–10; 120.A11–A16
- Compilation procedures 120.12; 120.A19
- Definition 120.04; 120.A2–A5
- Documentation 120.15; 120.A3
- General Principles 120.05
- Illustrations—see Illustrations
- Independence 120.06; 120.A6
- Objective 120.03

COMPILATION PROCEDURES

- Appropriateness of financial statements 80.13–16; 80.A18
- Disclosures 80.A20–A21
- Management 80.13–16; 80.40; 80.A18
- Withdrawal 80.A22–A23

COMPILATION REPORTS

- Applicable financial reporting framework 80.20; 80.24–28; 80.33;
..... 80.38–39; 80.A21; 80.A36–A37
- Date 80.17
- Departures from applicable financial reporting framework 80.29–33; 80.A38–A39
- Disclosures 80.03; 80.18; 80.24–28;
..... 80.A20–A21; 80.A29; 80.A31;
..... 80.A36–A37; 80.A47–A48
- Elements 80.17; 80.A24–A25
- Illustrations 80.A48; 120.A25
- Independence 80.22–23; 80.A33–A35
- Management 80.17; 80.20; 80.A24
- Pro forma financial information 120.13–14;
..... 120.A20–A22
- Required supplementary information 80.37–39; 80.A44–A46
- Special purpose framework 80.18–21;
..... 80.A28–A32
- Supplementary information 80.34–36

COMPREHENSIVE INCOME

- Identification in review report 90.A68; 90.A67

CONDUCT, CODE OF PROFESSIONAL

- General Standards Rule 60.A23
- Compliance With Standards Rule 60.A23

CONDUCT, CODE OF**PROFESSIONAL—continued**

- Conceptual Framework for Independence interpretation 80.A3
- Independence Rule 70.A3; 80.A8; 90.A12

CONTRACTUAL BASIS—See Special Purpose Framework**D****DATE OF REPORT**

- Compilation report 80.17
- Review report ... 90.22; 90.34; 90.39; 90.46;
..... 90.49–50; 90.64; 90.72–73;
..... 90.75–76; 90.A60; 90.A64; 90.A79;
..... 90.A95; 90.A127–A129; 90.A133;
..... 90A.22; 90A.34; 90A.39; 90A.46;
..... 90A.49–50; 90A.64; 90A.71–72;
..... 90A.74–75; 90A.A59; 90A.A63;
..... 90A.A78; 90A.A94; 90A.A120–A122;
..... 90A.A126

DEFINITIONS—See Terminology**DEPARTURES FROM APPLICABLE FINANCIAL REPORTING FRAMEWORK**

- Illustrations 80.A48
- Reporting in compilation reports ... 80.29–33;
..... 80.A38–39
- Reporting in preparation engagement ... 70.10;
- 70.18
- Reporting in review reports 90.56–60;
..... 90.69; 90.A50; 90.A90;
..... 90.A105–A110; 90A.56–60; 90A.68;
..... 90A.A49; 90A.A89; 90A.A104–A109

DESIGNATED ACCOUNTING STANDARD-SETTER

- Definition 90.05; 90A.05
- Required supplementary information 90.87–88; 90.A146;
..... 90A.84–85; 90A.A136

DISCLOSURE

- Applicable financial reporting framework 80.08; 80.29; 80.A20–A21;
..... 80.A31; 90.09; 90.34; 90.40;
..... 90.56–57; 90.A99; 90A.09; 90A.34;
..... 90A.40; 90A.56–57; 90A.A98
- Illustrations 80.A47–A48
- Material misstatement 70.18; 70.A17;
..... 90.27–28; 90.A108; 90A.27–28;
..... 90A.A107
- Omission ... 70.10; 70.20–21; 70.A18–A19;
..... 80.18; 80.24–26; 80.A29;
..... 80.A36–A37; 90.70; 90.A60; 90A.69;
..... 90A.A59

DOCUMENTATION

- Accountants' responsibility 60.21; 60.24
- Compilation Engagement 80.38
- Preparation Engagement .. 70.22–23; 70.A20

DOCUMENTATION—continued

- Review Engagement 90.93–94;
..... 90.A151–A155; 90A.90–91;
..... 90A.A141–A145

E**EMPHASIS-OF-MATTER PARAGRAPH**

- Definition 90.05; 90A.05
- Review documentation 90.95; 90A.92
- Review report 90.52–55; 90.76; 90.95;
..... 90.A95–A100; 90.A123–A126;
..... 90A.52–55; 90A.75; 90A.92;
..... 90A.A94–A99; 90A.A117–A119
- Special purpose framework 90.43–44;
..... 90.A95; 90A.43–44; 90A.A94

ENGAGEMENT

- Compilation—See Compilation Engagement
- Preparation—See Preparation Engagement
- Review—See Review Engagement

ENGAGEMENT DOCUMENTATION

- Maintenance 60.21

ENGAGEMENT LETTERS

- Compilation engagement ... 80.10–11; 80.40;
..... 80.A14
- Illustrations 70.A22; 80.A47; 90.A155;
..... 90A.A145; 120.A24
- Preparation engagement ... 70.10–11; 70.22;
..... 70.A9
- Review engagement 90.11–12; 90.95;
..... 90.A21; 90.A27; 90A.11–12; 90A.92;
..... 90A.A20; 90A.A26

ENGAGEMENT PARTNER

- Definition 60.07
- Quality control 60.20–24; 60.A40–A41;
..... 60.A43–A45; 90.A154; 90A.A144

ENGAGEMENT TEAM

- Competencies 60.21; 60.23; 60.A18;
..... 60.A43–A44; 90.A154; 90A.A144
- Definition 60.07
- Quality control 60.A40–A42

ERROR

- Definition 90.05; 90A.05
- Financial statement
preparation 60.24; 90.A74; 90A.A73

ETHICAL REQUIREMENTS

- Engagements in accordance with
SSARS 60.08; 60.23; 60.24–25;
..... 60.A13–A16; 60.A44–A47

EVENTS

- Subsequent—See Subsequent Events

EXAMPLES—See Illustrations**EXPERIENCED ACCOUNTANT**

- Definition 90.05; 90A.05
- Review documentation 90.94; 90.A154;
..... 90A.91; 90A.A144

F**FAIR PRESENTATION FRAMEWORK—See
Financial Reporting Framework****FINANCIAL ACCOUNTING STANDARDS
BOARD**

- Accounting Standards Codification ... 60.A11;
..... 80.A44; 90.A145; 90.A157; 90A.A135;
..... 90A.A147

FINANCIAL REPORTING FRAMEWORK

- Definition 70.07; 80.05; 90.05; 90A.05
- Financial statement preparation ... 60.A4–A9;
..... 60.A49; 60A.A51; 60.A52; 80.A5;
..... 90.A46; 90.A112; 90A.A45; 90A.A111
- Knowledge and understanding of 60.A20;
..... 70.12; 70.A12; 80.12; 80.A17

FINANCIAL STATEMENTS

- Accounting standards 60.07; 60.10;
..... 60.A9; 60.A22–A27; 60.A38
- Applicable financial reporting
framework 60.A4; 60.A7–A8; 60.A10;
..... 60.A19; 60.A49; 60.A51; 70.10;
..... 70.A12; 70.A14; 70.A16–A18; 90.22;
..... 90.24; 90A.22; 90A.24
- Definition 90.05; 90A.05
- Preparation and presentation ... 60.03; 60.24;
..... 60.A5–A6; 60.A8–A11; 60.A48–A51
- Preparation versus assistance 70.A21
- Professional judgment 60.A20–A22

FIRM

- Comparative financial statements 90.A85;
..... 90A.A84
- Compilation report 80.17
- Definition 60.07
- Engagement letter 70.11; 80.11; 90.12
- Quality control 60.20–24; 60.A16;
..... 60.A39–44
- Review report 90.39; 90A.39

FRAUD

- Communication to management and
others 90.22; 90.34; 90.51; 90.95;
..... 90.A91–A94; 90A.22; 90A.34; 90A.51;
..... 90A.92; 90A.A90–A93
- Definition 90.05; 90A.05
- Material misstatement 60.24; 70.A22;
..... 80.A47; 90.A46; 90.A57; 90.A74;
..... 90A.A45; 90A.A56; 90A.A73

G**GENERALLY ACCEPTED ACCOUNTING
PRINCIPLES**

- Definition 80.05; 90.05; 90A.05
- Departures 90.A105; 90A.A104
- Illustration 80.A47–A48; 90.A155–A157;
..... 90A.A145–A147
- Supplementary information 80.38–39;
..... 90.87–88; 90A.84–85

GENERALLY ACCEPTED AUDITING STANDARDS

- Change in engagement 90.89; 90A.86

GOING CONCERN

- Disclosure 80.A20; 90.67–69; 90.A126; 90A.66–68; 90A.A116–A119
- Uncertainties 80.A20; 90.66–69; 90.A96; 90.A116–A126; 90A.65–68; 90A.A95; 90A.A115–A119

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

- Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments 80.A44; 90.A145; 90A.A135

H

HISTORICAL FINANCIAL INFORMATION

- Definition 90.05
- Other prospective financial information 60.03; 70.01; 70.A1; 80.01; 80.A1–A4; 90.01; 90.A1–A2; 90A.01; 90A.A1–A2
- Review of financial statements 90.01; 90.A1–A2; 90A.01; 90A.A1–A2

I

ILLEGAL ACTS

- Communication with management and those charged with governance 90.A23; 90A.A22

ILLUSTRATIONS

- Analytical procedures 90.A156; 90A.A146
- Comparative financial statements 80.A48
- Compilation engagement 80.A47
- Compilation reports 80.A48; 120.A25
- Compilation reports, international 100.A14
- Departures from applicable financial reporting framework 80.A48
- Disclosure 80.A47–A48
- Engagement letters 70.A22; 80.A47; 90.A155; 90A.A145; 120.A24
- Generally accepted accounting principles 80.A47–A48
- Representation letters 90.A159; 90A.A149
- Review of financial statements 90.A158–A160; 90A.A148–A150; 9090.02
- Review reports 90.A157; 90A.A147

INDEPENDENCE

- Ethical requirements 60.A15; 60.A16; 70.A3; 80.A8–A9; 90.07; 90A.A10–A13; 90A.07; 90A.A10–A12
- Lack of or impaired 80.22–23; 80.A33–A35; 80.A47
- Quality control 60.A40; 60.A41; 60.A47

INQUIRIES

- Compilation procedures 80.A18
- Ethical requirements 60.23
- Engagement acceptance 60.24
- Review evidence 90.22–23; 90.32; 90A.22–23; 90A.32
- Review procedures 90.17–18; 90.39; 90.A24; 90.A34–A35; 90.A44; 90A.17–18; 90A.39; 90A.A23; 90A.A33–A34; 90A.A43

INTERNATIONAL ACCOUNTING STANDARDS BOARD

- International Financial Reporting Standards 60.A11

INTERNATIONAL FINANCIAL REPORTING STANDARDS—See Financial Reporting Framework

INTERNATIONAL REPORTING ISSUES

- Application of another set of compilation or review standards 100.09; 100.A8–A10
- Considerations when accepting the engagement 100.05–06; 100.A4–A5
- Compilation or review of financial statements 100.07–08; 100.A6–A7
- Reporting 100.10–13; 100.A11–A13

INTERNATIONAL STANDARD ON REVIEW ENGAGEMENTS

- Reviews performed in accordance with 9090.01–02

INTERNATIONAL STANDARDS ON RELATED SERVICES

- Compilation Engagements 60.A27
- Engagements to Review Historical Financial Statements 60.A27

INTERPRETIVE PUBLICATIONS

- Consideration 60.18
- Definition 60.07; 60.A35

L

LETTERS OF REPRESENTATION—See Representation Letters

M

MANAGEMENT

- Applicable financial reporting framework 80.27; 80.30–31
- Compilation engagements 80.02; 80.04; 80.09–11; 80.A9; 80.A11–A15
- Compilation procedures 80.13–16; 80.40; 80.A18
- Compilation reports 80.17; 80.20; 80.A24
- Definition 70.07; 80.05; 90.05; 90A.05
- Discussions with accountant 70.16–19; 90.51; 90A.51
- Engagements 60.24–25; 60.A19; 60.A44–A45; 60.A48–A51
- Going concern 90.66–67; 90A.65–67

MANAGEMENT—continued

- Preparation of financial statements 70.04; 70.09–.11; 70.13; 70.15–.19; 70.22; 70.A7–.A10; 70.A12–.A13; 70.A16–.A17
- Quality control 60.21
- Responsibilities 60.07; 90.22–.23; 90.A44–.A45; 90.A74–.A75; 90A.22–.23; 90A.A43–.A46; 90A.A73–.A74
- Required supplementary financial information 80.38–.39; 80.A44; 90.87–.88; 90A.84–.85
- Review engagements 90.08–.13; 90.92–.95; 90.A13; 90.A18–.A22; 90.A24–.A25; 90.A27–.A28; 90.A91–.A94; 90A.08–.13; 90A.91–.92; 90A.A12; 90A.A17–.A21; 90A.A23–.A24; 90A.A26–.A27; 90A.A90–.A93
- Review reports 90.39; 90.42; 90.A123–.A126; 90A.39; 90A.42; 90A.A117–.A119
- Subsequent events 90.70–.71; 90A.69
- Subsequently discovered facts 90.72–.78; 90.A130–.A132; 90A.71–.77; 90A.A123–.A125
- Supplementary financial information 80.35–.36; 80.A41–.A43; 90.82–.83; 90.A145; 90A.81–.82; 90A.A135
- Written representations 90.33–.34; 90.37; 90.A52–.A64; 90A.33–.34; 90A.37; 90A.A51–.A63

MISSTATEMENT

- Acceptance and continuance of client relationships and engagements 60.24
- Analytical procedures 90.19–.20; 90.A154; 90A.19–.20; 90A.A144
- Compilation procedures 80.13
- Definition 80.05; 90.05; 90A.05
- Knowledge of the entity 90.15; 90A.15
- Management 90.22; 90.51; 90A.22; 90A.51
- Preparing financial statements 70.18; 70.A17
- Review procedures 90.18; 90.27–.28; 90.A4–.A5; 90.A7; 90.A49; 90A.18; 90A.27–.28; 90A.A4–.A5; 90A.A7; 90A.A48
- Written representations 90.34; 90.A57–.A58; 90A.34; 90A.A56–.A57

N**NONCOMPLIANCE**

- Communication with management 90.22; 90.51; 90.95; 90.A91–.A92; 90.A94; 90A.22; 90A.51; 90A.92; 90A.A90–.A91; 90A.A93
- Definition 90.05; 90A.05
- Written representations 90.34; 90A.34

O**OTHER BASIS—See Special Purpose Framework****OTHER-MATTER PARAGRAPH**

- Definition 90.05; 90A.05
- Required supplementary information 80.37–.38; 90.86–.88; 90A.83–.85
- Review report 90.44; 90.49–.50; 90.54–.55; 90.95; 90.A95; 90.A100–.A104; 90.A112; 90A.44; 90A.49–.50; 90A.54–.55; 90A.92; 90A.A94; 90A.A99–.A103; 90A.A111
- Supplementary information 80.34–.36; 90.83–.85; 90.A142–.A144; 90A.80–.82; 90A.A132–.A134

OTHER PREPARATION, COMPILATION AND REVIEW PUBLICATIONS

- AICPA publications 60A.A5260.A53
- Application of guidance within 60.19
- Definition 60.07
- Use of 60.A37–.A39

P**PERSONAL FINANCIAL STATEMENTS**

- Preparation 70.A21

PREPARATION ENGAGEMENT

- Acceptance and continuance 70.09; 70.A7–.A11
- Agreement on terms 70.10–.11
- Departures from applicable financial reporting framework 70.10; 70.18
- Documentation 70.22–.23; 70.A20
- Engagement letters 70.10–.11; 70.22; 70.A9
- Independence 70.A3
- Management 70.04; 70.09–.11; 70.13; 70.15–.19; 70.22; 70.A7–.A10; 70.A12–.A13; 70.A16–.A17
- Objectives 70.06
- Requirements 70.03–.04; 70.08
- Scope 70.01–.02

PRINCIPLES, ACCOUNTING—See Generally Accepted Accounting Principles**PROFESSIONAL JUDGMENT**

- Communication with management and those charged with governance 90.13; 90.51; 90A.13; 90A.51
- Definition 60.07; 60.A34
- Emphasis-of-matter paragraph 90.52; 90A.52
- Exercise of 60.A18–.A22
- Other-matter paragraph 90.54; 90A.54
- Preparation engagement 70.A20–.A21
- Review engagement 90.91; 90.94; 90.A7; 90.A34; 90.A42; 90.A155; 90A.88; 90A.91; 90A.A7; 90A.A33; 90A.A41; 90A.A145

PROFESSIONAL RESPONSIBILITIES

- Due care 60.A16
- Presumptively mandatory requirements 60.15–16; 60.A34
- Unconditional requirements 60.15

PROSPECTIVE FINANCIAL INFORMATION

- Preparing 70.19
- Reporting on 80.24–27

Q**QUALITY CONTROL**

- Engagement level 60.20–24; 60.A16
- Review documentation 90.A151; 90A.A141
- Systems 60.A17; 60.A39–A41; 60.A44

R**REGULATORY BASIS—See Special Purpose Framework****REPORT RELEASE DATE**

- Definition 90.05; 90A.05
- Subsequent events and subsequently discovered facts ... 90.72; 90.75; 90.A128; 90A.71; 90A.74; 90A.A121

REPORTS

- Compilation—See Compilation Reports
- Review—See Review Reports

REPRESENTATION LETTERS

- Review documentation 90.94–95; 90.A151–A155; 90A.91–92; 90A.A141–A145
- Written representations 90.36; 90.A65–A66; 90A.36; 90A.A64–A65

REQUIRED SUPPLEMENTARY INFORMATION

- Basic financial statements 80.38–39; 80.A46; 90.87–88; 90.A147; 90.A81–85; 90A.A137
- Compilation reports 80.37–39; 80.A44–A46
- Definition 80.05; 90.05; 90A.05
- Historical or prospective financial information 70.A1; 80.A1–A4; 90.A1–A2; 90A.A1–A2
- Review reports ... 90.86–88; 90.A145–A147; 90A.83–85; 90A.A135–A137

REVIEW DOCUMENTATION

- Definition 90.05; 90A.05
- Elements 90.93–94; 90.A151–A154; 90A.90–91; 90A.A141–A144

REVIEW ENGAGEMENT

- Applicable financial reporting framework 90.09; 90.11; 90.17; 90.34; 90.59; 90.A4–A6; 90.A22; 90A.09; 90A.11; 90A.17; 90A.34; 90A.59; 90A.A4–A6; 90A.A21
- Acceptance and continuance 90.08–10; 90.A13; 90A.08–10; 90A.A12

REVIEW ENGAGEMENT—continued

- Change from audit engagement ... 90.89–93; 90.A148–A149; 90A.86–90; 90A.A138–A139
- Engagement letters 90.11–12; 90.95; 90.A21; 90.A27; 90.A155; 90A.11–12; 90A.92; 90A.A20; 90A.A26; 90A.A145
- Independence 90.07; 90.A12; 90A.07; 90A.A11
- Knowledge and understanding 90.07; 90A.07
- Management 90.08–13; 90.94–95; 90.A13; 90.A18–A22; 90.A24–A25; 90.A27–A28; 90.A91–A94; 90A.08–13; 90A.91–92; 90A.A12; 90A.A17–A21; 90A.A23–A24; 90A.A26–A27; 90A.A90–A93
- Objective 90.04; 90.A7; 90A.04; 90A.A7
- Preconditions for performance ... 60.24–25
- Requirements 90.06; 90.13–14; 90.A31; 90A.06; 90A.13–14; 90A.A30
- Reporting on financial statements 90.39; 90.A61; 90.A75–A76; 90A.39; 90A.A60; 90A.A74–A75
- Scope 90.01–02; 90A.01–02
- Withdrawal 90.07; 90.A106; 90A.07; 90A.A105

REVIEW EVIDENCE

- Definition 90.05; 90A.05
- Obtained from procedures performed 90.31; 90.A34; 90A.31; 90A.A33
- Review documentation 90.94; 90A.91
- Review report 90.39; 90A.39
- Written representations 90.32; 90.35; 90.A52; 90.A56; 90.A60; 90A.32; 90A.35; 90A.A51; 90A.A55; 90A.A59

REVIEW OF FINANCIAL STATEMENTS

- Agreement on engagement terms 90.A20; 90A.A19
- Analytical procedures 90.A33; 90.A40; 90A.A32; 90A.A39
- Illustrations 90.A154–A156; 90A.A144–A146
- Independence 90.07; 90A.07
- Inquiries of management ... 90.A42; 90A.A41
- Objective 90.04; 90A.04
- Omission of Disclosures—See Disclosure
- Reporting—See Review Reports

REVIEW REPORTS

- Acceptance and continuance 90.08–09; 90A.08–09
- Agreement on engagement terms 90.11; 90A.11
- Alert that restricts use 90.61–64; 90.A111–A115; 90A.61–64; 90A.A110–A114
- Change from audit engagement ... 90.91–92; 90A.88–89

REVIEW REPORTS—continued

- Communication with management 90.55;
..... 90.A103–A104; 90A.55;
..... 90A.A102–A103
- Comparative financial
statements 90.45–50; 90.A88;
..... 90A.45–50; 90A.A87
- Departures from applicable financial reporting
framework 90.49; 90A.A105–A110;
..... 90A.49; 90A.A104–A109
- Designing procedures 90.17; 90A.17
- Emphasis-of-matter paragraph 90.05;
..... 90.43–44; 90.52–55; 90.76; 90.95;
..... 90.A95–A99; 90.A118–A120; 90A.05;
..... 90A.43–44; 90A.52–55; 90A.75;
..... 90A.92; 90A.A94–A98;
..... 90A.A117–A119
- Going concern 90.69; 90.A123; 90A.68;
..... 90A.A117–A118
- Illustrations 90.A147; 90A.A147; 9090.02
- Modification 90.A24; 90A.A23
- Other-matter paragraph 90.44; 90.49–50;
..... 90.54; 90.95; 90.A95; 90.A100–A102;
..... 90.A112; 90A.44; 90A.49–50; 90A.54;
..... 90A.92; 90A.A94; 90A.A99–A101;
..... 90A.A111
- Reporting on financial
statements 90.38–39; 90.A67–A81;
..... 90A.38–39; 90A.A66–A80
- Required supplementary information 90.86;
..... 90.A147; 90A.83; 90A.A137
- Review documentation 90.95; 90.A153;
..... 90dA.92; 90A.A143
- Special purpose framework 90.40–44;
..... 90.A82–A86; 90A.40–44;
..... 90A.A81–A85
- Subsequent discovery of facts 90.72–78;
..... 90.A127–A134; 90A.71–77;
..... 90A.A120–A127
- Supplementary information 90.83–85;
..... 90.A144; 90A.80–82; 90A.A134
- Updating the report 90.48; 90A.48
- Work of other accountants 90.79–81;
..... 90.A135–A137; 90A.78–79;
..... 90A.A128–A130
- Written representations 90.34;
..... 90.A60–A64; 90A.34; 90A.A59–A61;
..... 90A.A63

S**SPECIAL PURPOSE FRAMEWORK**

- Cash basis 70.07; 80.05
- Compilation engagements 80.08
- Compilation report 80.18–21; 80.27;
..... 80.A28–A32
- Contractual basis 70.07; 80.05
- Definition 70.07; 80.05; 90.05
- Financial statement preparation 60.A5; 70.15;
..... 70.A15
- Regulatory basis 70.07; 80.05

SPECIAL PURPOSE FRAMEWORK—continued

- Review engagements 90.09; 90A.09
- Review report 90.40–44;
..... 90.A81–A83
- Other basis 70.07; 80.05
- Tax basis 70.07; 80.05

SPECIFIED PARTIES

- Definition 90.05; 90A.05
- Review report 90.61–64; 90.A86;
..... 90.A112–A115; 90A.61–64; 90A.A85;
..... 90A.A111–A114

STATEMENTS OF CASH FLOWS

- Omission in compilation
report 80.27; 80.A47
- Special purpose framework 80.A28;
..... 90.A82; 90A.A81
- Single financial statements 60.A12

SUBSEQUENT EVENTS

- Definition 90.05; 90A.05
- Reflection in financial
statements 90.70–71; 90.A127;
..... 90A.69–70; 90A.A120

SUBSEQUENTLY DISCOVERED FACTS

- Definition 90.05; 90A.05
- Reflection in financial
statements 90.72–78; 90.A128–A134;
..... 90A.71–77; 90A.A121–A127

SUPPLEMENTARY INFORMATION

- Basic financial statements 80.35–36;
..... 80.A41–A42
- Compilation reports 80.34–36;
..... 80.A41–A42
- Definition 80.05; 80.A6–A7; 90.05;
..... 90.A11–A13; 90A.05; 90A.A10–A12
- Historical or prospective financial
information 70.A1; 90.A1–A2;
..... 90A.A1–A2
- Reviewed financial statements 90.82–85;
..... 90.A142–A144; 90A.80–82;
..... 90A.A132–A134

T**TAX BASIS**—See **Special Purpose Frameworks****TERMINOLOGY**

- Analytical procedures 90.05; 90A.05
- Applicable financial reporting
framework 70.07; 80.05; 90.05
- Basic financial statements 80.05
- Cash basis 70.07; 80.05
- Comparative financial statements 90.05;
..... 90A.05
- Contractual basis 70.07; 80.05
- Designated accounting
standard-setter 90.05; 90A.05
- Emphasis-of-matter paragraph 90.05;
..... 90A.05

TERMINOLOGY—continued

- Engagement partner 60.07
- Engagement team 60.07
- Error 90.05; 90A.05
- Experienced accountant 90.05; 90A.05
- Financial reporting framework 70.07;
..... 80.05; 90.05; 90A.05
- Financial statements 90.05; 90A.05
- Firm 60.07
- Fraud 90.05; 90A.05
- Generally accepted accounting
principles 80.05; 90.05; 90A.05
- Historical financial information 90.05;
..... 90A.05
- Interpretive publications 60.07
- Management 70.07; 80.05; 90.05; 90A.05
- Misstatement 80.05; 90.05; 90A.05
- Noncompliance 90.05; 90A.05
- Other basis 70.07; 80.05
- Other-matter paragraph 90.05; 90A.05
- Other preparation, compilation and review
publications 60.07
- Pro forma financial information 120.04
- Professional judgment 60.07
- Regulatory basis 70.07; 80.05
- Report release date 90.05; 90A.05
- Required supplementary information 80.05;
..... 90.05; 90A.05
- Review documentation 90.05; 90A.05
- Review evidence 90.05; 90A.05
- Special purpose framework 70.07; 80.05;
..... 90.05
- Specified parties 90.05; 90A.05
- Subsequently discovered
facts 90.05; 90A.05
- Supplementary information 80.05; 90.05;
..... 90A.05
- Tax basis 70.07; 80.05
- Those charged with governance 70.07; 80.05;
..... 90.05; 90A.05
- Updated report 90.05; 90A.05
- Written representation 90.05; 90A.05

THOSE CHARGED WITH GOVERNANCE

- Acceptance and continuance of client
relationships 60.A45; 70.09–11; 90.08;
..... 90.10; 90A.08; 90A.10
- Agreements 80.10–11; 90.11–12;
..... 90.A19; 90A.11–12; 90A.A18

THOSE CHARGED WITH**GOVERNANCE**—continued

- Communication 80.09; 90.13; 90.37;
..... 90.51; 90.A24–A30; 90.A44;
..... 90.A91–A92; 90.A104; 90A.13;
..... 90A.37; 90A.51; 90A.A23–A29;
..... 90A.A43; 90A.A90–A91; 90A.A103
- Definition 70.07; 80.05; 90.05; 90A.05
- Role and responsibility 70.A10; 80.A12;
..... 90.A74; 90A.A73
- Subsequently discovered facts 90.72;
..... 90.75–78; 90.A131–A132; 90A.71;
..... 90A.74–77; 90A.A124–A125
- Written representations 90.A50; 90.A59;
..... 90A.A49; 90A.A58

U**UNAUDITED FINANCIAL STATEMENTS**

- Accounting standards 60.A23

UNCERTAINTIES

- Materiality 90.A6; 90A.A6
- Going concern 80.A20

UNDERSTANDING WITH MANAGEMENT

- Documentation 70.A9; 80.A14; 90.A20

UPDATED REPORT

- Definition 90.05; 90A.05
- Issuance 90.47; 90.A89; 90A.47; 90A.A88

W**WITHDRAWAL FROM COMPILATION****ENGAGEMENT—See Compilation
Engagement****WITHDRAWAL FROM REVIEW****ENGAGEMENT—See Review Engagement****WRITTEN REPRESENTATION**

- Definition 90.05; 90A.05
- Form 90.36; 90.A64–A65; 90A.36;
..... 90A.A63–A64
- Management 90.33; 90.A53–A55; 90A.33;
..... 90A.A52–A54
- Reliability 90.37; 90A.37
- Review evidence 90.32; 90.A52; 90A.32;
..... 90A.A51
- Specific 90.34–35; 90.A56–A63;
..... 90A.34–35; 90A.A55–A62

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>

<http://www.pbookshop.com>