

Index

A

- accounting estimate.....6-25, 6-29,
6-31, 7-7, 7-9, 7-18, 8-2, 8-7, 8-8, 8-9, 8-10, 8-11,
9-1, 9-11, 9-12, 9-13, 9-14, 9-15, 9-16, 9-17,
9-20, 10-21
- Adoption.....1-11, 1-17,
1-18, 1-21, 1-25, 1-26, 1-27, 2-5, 2-8, 2-9, 2-13,
2-15, 2-17, 2-19, 3-14, 3-20, 3-26, 3-31, 3-32,
3-34, 3-35, 3-38, 3-39, 3-41, 3-50, 3-51, 3-52,
3-54, 4-7, 4-11, 4-16, 4-18, 4-20, 4-28, 6-18,
6-28, 7-24, 11-35
- agreed-upon7-15, 8-1,
8-25, 8-26, 8-27, 8-30, 10-7, 10-24, 10-25,
10-27
- Agreed-Upon Procedures8-1, 8-25,
8-26, 8-27, 8-30, 8-32
- AICPA2-2, 3-55,
4-2, 4-22, 4-28, 6-1, 6-3, 6-8, 6-21, 6-22, 6-23,
6-24, 6-26, 6-28, 6-30, 6-33, 7-1, 7-2, 7-27, 7-33,
7-38, 7-40, 8-1, 8-2, 8-7, 8-8, 8-12, 8-14, 8-18,
8-19, 8-21, 8-22, 8-23, 8-24, 8-28, 8-36, 9-1, 9-6,
10-1, 10-2, 10-5, 10-8, 10-9, 10-15, 10-16,
10-24, 11-1, 11-2, 11-14, 11-15, 11-16, 11-17,
11-18, 11-19, 11-21, 11-22, 11-23, 11-25,
11-30, 11-31, 11-32, 11-34, 11-36, 11-37,
11-39, 11-40
- Amendments1-2, 1-4,
1-5, 1-6, 1-8, 1-9, 1-10, 1-11, 1-12, 1-13, 1-14,
1-15, 1-17, 1-19, 1-21, 1-23, 1-24, 1-27, 2-2, 2-3,
2-4, 2-5, 2-7, 2-8, 2-9, 2-10, 2-13, 2-17, 2-18,
2-19, 3-11, 3-12, 3-13, 3-14, 3-16, 3-17, 3-18,
3-23, 3-24, 3-27, 3-31, 3-32, 3-33, 3-34, 3-35,
3-36, 3-37, 3-38, 3-40, 3-50, 3-54, 4-7, 4-8, 4-17,
4-18, 4-20, 4-24, 5-2, 5-6, 7-1, 7-2, 7-3, 7-14,
7-15, 7-16, 7-17, 7-18, 7-20, 7-21, 7-22, 7-23,
7-24, 7-26, 7-27, 7-29, 7-38, 7-39, 8-1, 8-3, 8-6,
8-7, 8-8, 8-12, 8-14, 8-15, 8-16, 8-17, 8-21, 8-25,
8-28, 8-29, 8-34, 9-1, 9-4, 9-11, 9-12, 9-17, 9-18,
9-24, 9-25, 10-14, 10-17
- Applying4-14, 4-15, 11-1
- AR-C.....10-1, 10-2,
10-6, 10-7, 10-8, 10-10, 10-11, 10-12, 10-14,
10-15, 10-24, 10-27
- AR-C section8-15, 8-31,
8-32, 10-1, 10-2, 10-5, 10-6, 10-7, 10-10, 10-13,
10-14, 10-15, 10-16, 10-17, 10-18, 10-19,
10-20, 10-22, 10-23, 10-24, 10-25, 10-26, 10-27
- ASB3-2, 7-1,
7-2, 7-3, 7-4, 7-8, 7-14, 7-20, 7-24, 7-25, 7-27,
7-28, 7-30, 7-33, 7-38, 7-39, 7-40, 8-1, 8-2, 8-3,
8-4, 8-5, 8-6, 8-7, 8-8, 8-12, 8-14, 8-18, 8-19,
8-25, 8-27, 8-28, 8-29, 8-30, 8-33, 8-34, 8-35,
8-36
- asset-backed security6-31
- Assurance6-6, 6-24,
7-6, 7-20, 7-36, 7-39, 8-2, 8-3, 8-8, 8-12, 8-15,
8-25, 8-29, 8-30, 8-31, 8-32, 8-34, 9-7, 9-13,
9-29, 10-2, 10-4, 10-8, 10-9, 10-17, 10-18,
10-19, 10-20, 10-23, 10-27, 11-16, 11-21
- AT-C section8-15, 8-25,
8-27, 8-28, 8-31, 8-32
- attest6-1, 6-30,
7-39, 8-29, 8-33, 9-1, 10-2, 10-5, 11-23, 11-24,
11-26, 11-27, 11-28, 11-29, 11-30, 11-31,
11-32, 11-33, 11-34, 11-35, 11-36, 11-37,
11-38, 11-39
- attest client10-5, 11-23,
11-24, 11-26, 11-27, 11-28, 11-29, 11-30,
11-32, 11-34, 11-35, 11-36, 11-37, 11-38, 11-39
- attestation standards.....8-1, 8-25,
8-26, 8-27, 8-30, 8-31, 8-36, 10-14, 10-15
- AU-C.....6-3, 6-24,
6-25, 6-26, 7-8, 7-32, 7-37, 7-39
- AU-C section6-3, 6-20,
6-21, 6-22, 6-24, 6-25, 6-26, 7-2, 7-4, 7-5, 7-8,
7-10, 7-11, 7-12, 7-13, 7-14, 7-15, 7-16, 7-17,
7-18, 7-20, 7-21, 7-22, 7-23, 7-24, 7-26, 7-27,
7-28, 7-32, 7-35, 7-37, 7-38, 7-39, 7-40, 8-2, 8-3,
8-4, 8-5, 8-6, 8-7, 8-10, 8-12, 8-13, 8-14, 8-15,
8-16, 8-17, 8-18, 8-19, 8-22, 8-23, 8-31, 8-34,
10-5, 10-10, 10-16

Audit.....	2-2, 6-1, 6-2, 6-3, 6-7, 6-20, 6-21, 6-22, 6-23, 6-24, 6-25, 6-28, 6-29, 6-30, 6-31, 6-33, 7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8, 7-9, 7-10, 7-11, 7-12, 7-13, 7-14, 7-16, 7-17, 7-18, 7-20, 7-21, 7-24, 7-25, 7-26, 7-27, 7-28, 7-29, 7-33, 7-38, 7-39, 7-40, 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-10, 8-11, 8-12, 8-13, 8-14, 8-15, 8-16, 8-17, 8-18, 8-19, 8-20, 8-21, 8-22, 8-23, 8-24, 8-25, 8-29, 8-34, 8-35, 9-1, 9-2, 9-4, 9-6, 9-7, 9-8, 9-9, 9-11, 9-12, 9-13, 9-17, 9-18, 9-19, 9-20, 9-24, 9-25, 9-26, 9-27, 9-28, 9-29, 9-30, 9-32, 10-4, 10-17, 11-1, 11-14, 11-15, 11-16, 11-17, 11-18, 11-19, 11-20, 11-21, 11-22, 11-35, 11-38, 11-40
audit documentation	6-25, 6-26, 7-10, 7-16, 7-21, 7-28, 9-9, 9-10, 9-26, 11-18
audit evidence.....	6-21, 6-25, 6-26, 6-29, 6-30, 6-32, 7-5, 7-6, 7-9, 7-11, 7-12, 7-17, 7-18, 7-21, 7-23, 7-30, 7-33, 7-34, 7-35, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-10, 8-11, 8-15, 9-6, 9-16, 9-19, 9-21, 10-4, 11-18
audit quality	7-20, 7-30, 8-2, 8-3, 11-1, 11-14, 11-15, 11-16, 11-17, 11-18, 11-19, 11-36, 11-40
audit quality indicators.....	11-18, 11-19
audit report ..	7-4, 7-8, 7-31, 7-32, 7-40, 8-13, 8-18, 8-19, 8-21, 9-2, 9-5, 9-6, 9-7, 9-9, 9-10, 9-17, 9-24, 9-27, 9-28, 10-5, 10-13, 11-18
audit risk	6-6, 6-24, 6-30, 6-31, 11-17
Auditing	2-19, 6-3, 6-7, 6-20, 6-21, 6-22, 6-23, 6-24, 6-26, 6-28, 6-29, 6-30, 6-31, 6-33, 7-1, 7-2, 7-3, 7-4, 7-6, 7-8, 7-9, 7-15, 7-16, 7-18, 7-20, 7-21, 7-23, 7-25, 7-26, 7-27, 7-29, 7-32, 7-33, 7-37, 7-38, 7-39, 7-40, 8-1, 8-2, 8-3, 8-7, 8-8, 8-9, 8-10, 8-11, 8-12, 8-14, 8-15, 8-18, 8-19, 8-20, 8-21, 8-22, 8-23, 8-25, 8-28, 8-29, 8-34, 8-36, 9-1, 9-2, 9-4, 9-5, 9-6, 9-9, 9-10, 9-11, 9-12, 9-13, 9-15, 9-17, 9-18, 9-19, 9-20, 9-21, 9-24, 9-25, 9-27, 9-29, 9-30, 9-32, 10-5, 10-16, 10-17, 11-14, 11-15, 11-16, 11-17, 11-18, 11-21, 11-22, 11-29, 11-36
auditing standards	6-3, 6-7, 6-20, 6-21, 6-22, 6-23, 6-28, 6-29, 6-33, 7-3, 7-4, 7-6, 7-8, 7-20, 7-23, 7-25, 7-32, 7-33, 7-37, 7-38, 7-40, 8-8, 8-14, 8-18, 8-19, 8-22, 8-25, 8-28, 8-34, 8-36, 9-1, 9-4, 9-5, 9-12, 9-13, 9-17, 9-18, 9-24, 9-25, 9-30, 9-32, 10-5, 10-17, 11-15, 11-16, 11-17
Auditing Standards Board	6-28, 7-1, 7-2, 8-1, 8-2, 8-12, 8-25, 9-1, 9-6, 10-17, 11-15, 11-16
auditor involvement.....	6-28
auditor tenure	9-10
auditor-employed specialist.....	9-18, 9-19, 9-20, 9-21
auditor-engaged specialist.....	9-19, 9-21, 9-22, 9-23
audits.....	6-1, 6-24, 6-28, 6-29, 6-30, 6-33, 7-20, 7-24, 7-33, 7-38, 8-28, 9-1, 9-7, 9-17, 9-23, 9-24, 9-28, 9-31, 9-32, 11-14, 11-15, 11-16
<hr/>	
B	
bookkeeping.....	10-24, 11-31
Business Combination.....	4-10
Business Entity	4-5, 4-6
business risk.....	6-2, 6-3, 6-5, 6-6, 6-7
<hr/>	
C	
CAQ.....	11-1, 11-19, 11-20, 11-40
contributions.....	1-24, 3-19, 3-21
Center for Audit Quality.....	6-28, 11-1, 11-19
Changes.....	4-22, 6-4, 6-6, 6-18, 6-30, 6-31, 6-32, 7-1, 7-40, 8-18, 8-21, 8-33, 8-34, 9-6, 10-2, 10-5, 10-16, 10-28, 11-23
clarified	2-12, 3-6, 3-18, 4-23, 4-24, 4-26, 6-26, 8-23, 8-25, 10-2, 10-30, 11-15
Clarity Project	10-1, 10-2
client.....	6-1, 6-2, 6-4, 6-6, 6-7, 6-20, 6-21, 6-25, 6-29, 6-30, 6-33, 9-9, 9-17, 9-23, 9-29, 9-31, 10-3, 10-14, 10-24, 10-28, 11-17, 11-18, 11-24, 11-25, 11-26, 11-28, 11-29, 11-31, 11-32, 11-33, 11-34, 11-35, 11-37, 11-38, 11-39
Code	4-22, 4-28, 10-24, 11-1, 11-14, 11-16, 11-23, 11-30, 11-31, 11-40
Code of Professional Conduct	1-22, 4-22, 4-28, 8-21, 8-22, 10-24, 10-27, 11-1, 11-14, 11-16, 11-23, 11-25, 11-30, 11-31, 11-32, 11-39, 11-40
Codification.....	4-2

Collaborative arrangements..... 3-20
comment period 5-8, 7-4,
7-25, 7-33, 8-2, 8-7, 8-12, 8-14, 8-25, 10-16,
11-35
common control leasing arrangements 4-19
Communication..... 9-8, 9-13,
9-18, 9-19, 9-24, 9-25, 11-5
company specialist..... 9-18, 9-19
Compilation 10-1, 10-2,
10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-14, 10-15,
10-16, 10-18, 10-19, 10-24, 10-26, 10-27
10-2, 10-3, 10-4, 10-5, 10-24
Compilation Engagements.....8-32, 10-2,
10-4, 10-8, 10-18, 10-26, 10-27
compilations 10-1
Conceptual Framework.....1-18, 2-12,
5-2, 5-3, 5-4, 7-39, 8-29, 11-23
Considerations.....6-20, 6-24,
6-30, 6-31, 6-32, 6-33, 9-8
contracts with customers 3-2, 3-3,
3-9, 3-10, 3-11, 3-14, 6-28
Contributions 3-19, 3-21
convergence.....8-8
COSO11-1, 11-2,
11-3, 11-5, 11-6, 11-7, 11-8, 11-9, 11-10, 11-11,
11-12, 11-13, 11-40
Critical audit matters 7-3, 8-18,
8-19, 8-20, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-10, 9-11
cybersecurity..... 6-8, 11-7,
11-8, 11-12, 11-22

D

deferred taxes 1-5, 1-16,
2-9, 8-21
defined benefit plan 2-3, 2-12, 2-13
disclaimer of opinion 7-11, 7-31, 9-5, 9-8
Disclosures..... 1-3, 1-5,
1-9, 1-11, 1-18, 1-19, 2-2, 2-3, 2-7, 2-10, 2-11,
2-12, 2-13, 2-16, 3-2, 3-9, 3-10, 3-14, 3-17, 3-20,
3-25, 3-28, 3-34, 3-36, 3-38, 3-40, 3-43, 3-45,
3-51, 3-55, 4-4, 4-10, 4-13, 4-16, 4-19, 4-20,
4-24, 4-25, 4-26, 4-27, 4-28, 5-1, 5-5, 5-6, 5-7,
5-8, 6-5, 6-20, 6-22, 6-25, 6-29, 6-31, 6-33, 7-1,
7-2, 7-3, 7-6, 7-9, 7-12, 7-13, 7-15, 7-16, 7-17,
7-18, 7-19, 7-25, 7-29, 7-30, 7-31, 7-38, 7-40,
8-2, 8-3, 8-7, 8-8, 8-11, 8-12, 8-13, 8-14, 8-18,
8-21, 9-5, 9-6, 9-7, 9-8, 9-9, 9-10, 9-12, 9-13,
9-14, 9-15, 10-5, 10-11, 10-13, 10-14, 10-17,

10-18, 10-19, 10-20, 10-21, 10-22, 10-25,
10-26, 11-1, 11-19, 11-24, 11-26

E

Economic Conditions 6-2,
6-6, 6-8, 6-10, 6-16, 6-17, 6-18, 6-19, 6-20,
6-30, 6-31
economic factor 3-9,
6-8, 3-9
Effective Date 1-1, 1-5,
1-23, 1-25, 1-27, 2-1, 2-7, 2-9, 3-1, 3-11, 3-14,
3-15, 3-20, 3-31, 3-32, 3-35, 3-41, 3-45, 3-54,
4-6, 4-7, 4-8, 6-28, 7-7, 7-10, 7-12, 7-14, 7-18,
7-20, 7-24, 7-33, 7-38, 8-7, 8-11, 8-13, 8-17,
8-19, 8-25, 8-28, 9-4, 9-12, 9-18, 10-6, 10-16,
10-23, 11-25, 11-35
emphasis-of-matter.....7-12, 7-13,
7-14, 7-15, 7-18, 7-19, 8-13, 10-10, 10-12,
10-22, 10-26
employee benefit plan..... 2-2, 3-31,
3-50, 4-5, 4-9, 4-12, 4-15, 4-19, 7-5, 7-24, 7-26,
7-40, 11-15, 11-16
engagement team6-25, 6-29,
7-18, 7-20, 7-23, 8-10, 9-6, 9-14, 9-17, 9-20,
9-21, 9-22, 9-26, 9-27, 11-18, 11-24, 11-35,
11-36, 11-37
Enterprise risk management 11-1, 11-2,
11-3, 11-4, 11-5, 11-6
ERISA..... 7-1, 7-5,
7-24, 7-25, 7-26, 7-27, 7-29, 7-30, 7-31, 7-32,
7-40
ERM6-17, 11-1,
11-2, 11-3, 11-5, 11-6, 11-7, 11-9, 11-10, 11-40
ESG 11-5, 11-6
Ethics..... 1-22, 7-23,
9-2, 9-26, 11-4, 11-16, 11-17, 11-23, 11-35,
11-36, 11-37, 11-38, 11-39, 11-17, 11-23
Evidence9-5, 9-7, 9-9
exempt offering..... 7-8, 7-11,
7-19, 7-23, 7-32, 7-37, 7-39, 8-7, 8-11, 8-17,
8-29

F

FAF..... 4-1, 4-2, 4-3, 4-4
Fair Value..... 1-3, 1-8,
1-10, 1-11, 1-13, 1-18, 1-19, 1-24, 2-6, 2-7, 2-11,
2-12, 2-13, 2-18, 3-6, 3-23, 3-24, 3-25, 3-29,

3-32, 3-35, 3-37, 3-38, 3-42, 3-46, 3-54, 4-9,
 4-12, 4-13, 4-14, 4-16, 4-17, 4-21, 4-23, 4-24,
 4-25, 4-27, 4-28, 5-6, 6-31, 6-32, 7-30, 8-8,
 9-12, 9-13, 9-15, 9-16, 9-18

FASB..... 1-1, 1-2,
 1-5, 1-6, 1-8, 1-9, 1-10, 1-11, 1-12, 1-13, 1-14,
 1-15, 1-16, 1-18, 1-19, 1-20, 1-22, 1-24, 1-26,
 1-27, 2-1, 2-2, 2-4, 2-6, 2-7, 2-9, 2-10, 2-12, 2-13,
 2-14, 2-16, 2-18, 3-1, 3-2, 3-3, 3-4, 3-5, 3-6, 3-7,
 3-9, 3-11, 3-12, 3-13, 3-14, 3-15, 3-16, 3-17,
 3-18, 3-19, 3-20, 3-22, 3-23, 3-24, 3-25, 3-26,
 3-27, 3-28, 3-29, 3-30, 3-31, 3-32, 3-33, 3-36,
 3-39, 3-40, 3-41, 3-44, 3-45, 3-46, 3-48, 3-52,
 3-53, 3-54, 3-55, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-7,
 4-8, 4-9, 4-10, 4-11, 4-12, 4-13, 4-15, 4-16, 4-17,
 4-18, 4-19, 4-20, 4-21, 4-28, 5-1, 5-2, 5-3, 5-4,
 5-5, 5-6, 5-7, 5-8, 6-27, 6-28, 6-31, 7-28, 7-38,
 7-39, 8-28, 8-29, 10-11, 10-28, 11-25, 11-28

Financial..... 4-5, 4-6,
 4-9, 4-10, 4-12, 4-14, 4-15, 4-16, 4-27, 4-28, 6-2,
 6-3, 6-4, 6-5, 6-6, 6-7, 6-12, 6-30, 6-31, 6-32,
 7-20, 7-24, 7-33, 7-38, 8-28, 9-4, 9-5, 9-6, 9-7,
 9-8, 9-10, 9-27, 9-32, 10-2, 10-4, 10-23, 10-27,
 10-28, 11-1, 11-2

Financial Instruments..... 1-1, 2-6,
 2-7, 2-8, 3-1, 3-3, 3-23, 3-27, 3-32, 3-33, 3-36,
 3-37, 4-12, 4-24, 4-25, 4-26, 4-28, 9-16, 9-17

FRF for SMEs 4-4

G

going concern..... 6-31, 7-4,
 7-6, 7-7, 7-8, 7-13, 7-14, 8-12, 8-13, 9-10, 9-30,
 9-31, 10-5, 10-10, 10-11, 10-12, 10-15, 10-18,
 10-21, 10-25, 10-26, 10-27

Goodwill 1-10, 1-11,
 1-24, 1-25, 1-26, 2-14, 3-16, 4-7, 4-8, 4-9, 4-10,
 4-11, 4-17, 4-18, 4-25, 4-27, 5-5, 5-6, 6-31

Guidance..... 4-5, 4-6,
 4-15, 4-16, 4-28, 6-30, 8-32, 9-1, 9-32, 10-1,
 11-1, 11-2, 11-40

H

health and welfare benefit plans 2-3

hosting services 11-25

I

ICFR..... 8-16

IFRS 4-1, 4-4,
 4-22, 4-23, 4-26, 4-27, 4-28, 10-6

IFRS for SMEs..... 4-1, 4-4,
 4-22, 4-23, 4-27, 4-28

Impairment..... 1-10, 1-11,
 1-24, 2-4, 2-11, 2-15, 2-16, 3-1, 3-5, 3-9, 3-10,
 3-16, 3-20, 3-23, 3-31, 3-43, 3-44, 3-50, 4-9,
 4-10, 4-11, 4-23, 4-26, 5-5, 5-6, 6-31, 6-32, 9-12

Independence 7-3, 7-8,
 8-19, 8-32, 9-2, 9-23, 9-26, 10-4, 10-5, 10-26,
 11-23, 11-24, 11-25, 11-26, 11-27, 11-28,
 11-29, 11-30, 11-31, 11-32, 11-33, 11-35,
 11-36, 11-37, 11-38, 11-39

integrated audit 8-17

interest rate swaps 4-12, 4-13, 4-14

internal audit 7-21, 7-23,
 11-2, 11-34

Internal Controls..... 6-3, 6-6,
 6-20, 6-21, 6-23, 6-25, 6-26, 6-28, 6-29, 6-31,
 6-32, 7-6, 7-7, 7-27, 7-28, 7-34, 8-2, 8-11, 8-15,
 8-16, 8-17, 9-26, 9-27, 10-5, 10-9, 11-1, 11-2,
 11-6, 11-10, 11-11, 11-12, 11-13, 11-17, 11-18,
 11-21, 11-27, 11-40

Interpretations 4-26, 6-30,
 7-1, 8-1, 8-18, 8-19, 8-20, 8-33, 8-36, 9-17,
 10-19, 11-1, 11-23, 11-24, 11-25, 11-26, 11-27,
 11-28, 11-29, 11-30, 11-31, 11-32, 11-33,
 11-34, 11-35, 11-37, 11-38, 11-39

K

key audit matter 7-1, 7-2,
 7-5, 7-8, 7-9, 7-10, 7-11, 7-16, 7-18, 7-19, 9-6

L

Last of layer method 5-7

lead auditor 6-30, 9-17,
 9-24, 9-25, 9-26, 9-27, 9-28

Leases 1-1, 1-27,
 3-1, 3-3, 3-22, 3-23, 3-40, 3-41, 3-42, 3-43, 3-44,
 3-45, 3-46, 3-47, 3-48, 3-49, 3-50, 3-51, 3-52,
 3-53, 3-54, 4-15, 4-16, 4-22, 4-24, 4-25, 4-28,
 11-23, 11-24, 11-30

M

material inconsistency7-33, 7-34,
7-35, 7-36

Material Misstatements..... 6-1, 6-2,
6-3, 6-4, 6-5, 6-6, 6-8, 6-19, 6-20, 6-21, 6-22,
6-23, 6-24, 6-25, 6-26, 6-29, 6-32, 6-33, 7-2, 7-6,
7-11, 7-17, 7-18, 7-22, 7-23, 7-27, 7-30, 7-35,
7-36, 8-9, 8-10, 8-34, 9-6, 9-7, 9-14, 9-17, 9-26,
9-28, 9-31, 10-4, 10-6, 10-9, 10-20, 10-22,
11-17, 11-18

material weakness..... 8-16

Materiality.....7-1, 7-17,
7-38, 7-39, 7-40, 8-1, 8-14, 8-15, 8-23, 8-24,
8-25, 8-28, 8-29, 9-11, 9-28, 9-31, 10-1, 10-16,
10-17, 10-20, 11-23, 11-24, 11-39

Measurement..... 1-3, 1-10,
1-18, 1-19, 2-6, 2-10, 2-11, 2-14, 2-18, 3-6, 3-20,
3-23, 3-24, 3-27, 3-32, 3-37, 3-38, 3-42, 3-44,
3-45, 3-50, 3-55, 4-17, 4-23, 4-25, 4-26, 5-1, 5-3,
5-4, 5-5, 6-3, 6-31, 8-9, 8-26, 8-30, 9-6, 9-16,
10-13, 10-14, 11-29

Misstatements.....6-5, 9-26

modified opinion..... 7-11, 7-12, 7-15

N

noncompliance with laws and regulations.... 9-31

Non-GAAP Measures..... 6-27, 6-28, 6-32

Not-for-Profits..... 1-2, 1-10,
1-11, 1-12, 1-14, 1-22, 1-24, 1-25, 1-27, 3-19,
3-31, 3-50, 4-5, 4-9, 4-12, 4-15, 4-17, 5-6, 6-3

O

OIS..... 3-39

omnibus statement7-1, 7-20,
7-21, 7-22, 7-23, 10-1, 10-5, 10-16

other auditor.....9-1, 9-10,
9-13, 9-17, 9-18, 9-23, 9-24, 9-25, 9-26, 9-27,
9-28, 9-31

other information6-28, 7-1,
7-7, 7-8, 7-21, 7-33, 7-34, 7-35, 7-36, 7-37, 7-40,
8-14, 8-16, 9-15, 9-30, 9-31, 10-4, 10-18

P

PCAOB.....6-29, 6-30,
6-33, 7-2, 7-3, 7-4, 7-8, 7-13, 7-15, 7-20, 7-22,
7-23, 7-38, 7-39, 8-1, 8-7, 8-8, 8-11, 8-12, 8-15,

8-18, 8-19, 8-20, 8-21, 8-22, 8-23, 8-28, 8-29,
8-34, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-9, 9-10,
9-11, 9-12, 9-13, 9-14, 9-15, 9-16, 9-17, 9-18,
9-19, 9-20, 9-21, 9-22, 9-23, 9-24, 9-25, 9-26,
9-27, 9-28, 9-29, 9-30, 9-31, 9-32

PCC..... 4-1, 4-2,
4-3, 4-4, 4-5, 4-7, 4-12, 4-15, 4-19, 4-21, 4-28,
5-5, 5-6, 5-7

Peer Reviews 6-1, 6-2,
6-20, 6-21, 6-22, 6-23, 6-24, 6-25, 6-26, 10-27,
11-14, 11-15, 11-16, 11-17, 11-18, 11-25

Planning..... 6-1, 6-20,
6-24, 6-30, 6-33, 7-17, 9-11, 9-17

Postimplementation Stage2-14

preparation engagement..... 10-1, 10-2, 10-23

Procedures 6-3, 6-30,
6-31, 6-32, 7-7, 7-10, 7-23, 7-28, 7-34, 8-32, 9-7,
10-28, 11-2

professional skepticism 6-1, 6-24,
6-29, 6-30, 6-32, 6-33, 7-5, 7-6, 8-2, 8-3, 8-5,
8-10, 8-34, 9-14, 10-19, 10-20, 10-23, 11-23

Project.....4-5, 7-1, 8-1, 10-2

prospective financial information 10-14,
10-15, 10-24

Public Company Accounting Oversight
Board..... 8-8, 9-7

Q

qualified opinion..... 7-11, 7-18, 9-5, 9-8, 9-11

R

referred-to auditor.....9-24, 9-26, 9-27

related parties..... 1-20, 2-13,
3-4, 4-26, 7-9, 7-13, 7-21, 7-22, 7-23, 10-21

Reporting..... 4-5, 4-9,
4-10, 4-22, 4-27, 6-2, 6-4, 6-8, 6-30, 6-31, 6-32,
6-33, 9-5, 9-32, 10-2, 11-2, 11-6, 11-18

representation letter6-26

restatement..... 10-26

Revenue 4-28, 6-4,
6-5, 6-32, 10-28

revenue recognition.. 1-1, 2-18, 3-1, 3-2, 3-3, 3-12,
3-13, 3-19, 3-20, 3-52, 4-22, 4-28, 6-5, 6-24,
6-28, 6-29, 6-32

review 2-10, 4-3,
4-27, 6-24, 8-15, 8-28, 8-31, 9-26, 10-1, 10-2,

10-4, 10-7, 10-8, 10-9, 10-16, 10-19, 10-22, 10-24, 11-3, 11-5, 11-6, 11-8, 11-16	significant risk 3-8, 3-20, 6-22, 6-29, 7-14, 8-10, 9-6, 9-14, 11-2, 11-12
Review 4-3, 4-22, 5-8, 6-1, 6-3, 6-23, 6-24, 6-26, 8-32, 9-26, 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-10, 10-11, 10-12, 10-14, 10-17, 10-23, 10-24, 10-27, 10-28, 11-15, 11-16	SOFR.....3-39
review engagement8-1, 8-26, 8-27, 8-30, 8-31, 8-32, 10-2, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10, 10-15, 10-16, 10-19, 10-20, 10-23, 10-26, 10-27	special purpose framework8-12, 10-8, 10-10, 10-14, 10-18, 10-19
Risk 4-13, 6-1, 6-2, 6-3, 6-4, 6-6, 6-7, 6-8, 6-23, 6-26, 6-31, 6-32, 6-33, 11-2, 11-6	specialists 8-7, 8-34, 9-1, 9-13, 9-17, 9-18, 9-19, 9-20, 9-23, 9-27
risk assessment6-1, 6-20, 6-21, 6-22, 6-23, 6-24, 6-25, 7-26, 7-27, 7-34, 8-6, 8-9, 8-10, 8-34, 9-13, 9-14, 9-20, 9-29, 10-4, 11-8, 11-11, 11-17, 11-18	SSAE..... 8-1, 8-25, 8-26, 8-27, 8-28, 8-29, 8-30, 8-31, 8-32, 8-36, 10-17
risk of material misstatement..... 6-1, 6-2, 6-3, 6-4, 6-6, 6-8, 6-19, 6-20, 6-21, 6-22, 6-29, 6-31, 6-32, 6-33, 7-9, 7-16, 7-27, 7-29, 8-9, 8-10, 8-11, 9-14, 9-17, 9-20, 9-21, 11-17	SSARS10-1, 10-2, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10, 10-11, 10-12, 10-13, 10-14, 10-15, 10-16, 10-17, 10-18, 10-19, 10-20, 10-21, 10-22, 10-23, 10-24, 10-26, 10-27, 10-30
	staff augmentation..... 11-31, 11-32, 11-33, 11-34, 11-35
	Standards 4-9, 4-10, 4-22, 4-27, 6-3, 6-7, 6-30, 6-33, 7-1, 8-1, 8-18, 8-21, 8-22, 8-23, 9-1, 9-2, 9-4, 9-5, 9-7, 9-10, 9-12, 10-1, 10-2
	Statement.....4-28, 6-3, 6-4, 9-8
	Statement on Auditing Standards 11-18
	Statement on Standards for Accounting and Review Services10-1, 10-2, 10-5, 10-6, 10-10, 10-12, 10-13, 10-14, 10-17
	Statements on Auditing Standards 6-30, 7-1, 7-2, 7-20, 7-24, 8-1, 8-2, 8-30, 8-36, 9-1, 10-10, 10-15, 10-17, 10-18, 11-16, 11-18
	Statements on Standards for Attestation Engagements 8-1, 8-25, 8-28, 8-36, 10-17
	subject matter 8-26, 8-28, 8-30, 8-31, 8-32, 9-9, 11-21, 11-22, 11-36, 11-38
	subsequent events 7-13, 9-14, 9-15, 10-21
	substantial doubt 6-31, 7-6, 7-7, 7-14, 7-28, 8-13, 9-10, 10-11, 10-12, 10-15, 10-25
	supervision9-17, 9-18, 9-19, 9-20, 9-21, 9-22, 9-23, 9-24, 9-25, 9-26, 11-31
	supplementary information6-25, 7-35, 8-2, 8-14, 8-16, 8-17
	sustainability.....11-6
<hr/>	
S	
Sarbanes-Oxley..... 11-2, 11-6	
Sarbanes-Oxley Act.....9-2, 11-2, 11-6	
SAS.....6-28, 7-1, 7-2, 7-3, 7-4, 7-5, 7-7, 7-8, 7-10, 7-11, 7-12, 7-14, 7-15, 7-16, 7-17, 7-18, 7-19, 7-20, 7-21, 7-22, 7-23, 7-24, 7-25, 7-26, 7-27, 7-28, 7-29, 7-30, 7-31, 7-32, 7-33, 7-34, 7-35, 7-36, 7-37, 7-38, 7-39, 7-40, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9, 8-10, 8-11, 8-12, 8-13, 8-14, 8-15, 8-16, 8-17, 8-20, 8-21, 8-25, 8-27, 8-28, 8-29, 8-34, 9-5, 10-17	
Scope limitation.....7-11, 7-24, 7-25, 7-29, 7-30, 7-31, 7-32, 8-16, 8-31, 9-11	
SEC.....1-11, 3-31, 3-50, 4-5, 4-6, 5-8, 6-27, 6-28, 7-38, 8-18, 8-19, 8-28, 9-2, 9-4, 9-7, 9-10, 9-12, 9-13, 9-17, 9-18, 9-26, 9-27, 11-2, 11-32, 11-34	
Securities and Exchange Commission 7-38, 8-28, 9-7	
Segment reporting5-8	
service center controls..... 8-36	
service organizations 11-18	

T

those charged with governance 6-6,
6-25, 6-26, 6-31, 7-3, 7-5, 7-7, 7-8, 7-9, 7-10,
7-11, 7-14, 7-15, 7-16, 7-20, 7-21, 7-22, 7-23,
7-26, 7-27, 7-28, 7-29, 7-34, 7-36, 10-21,
10-25, 11-35, 11-36, 11-37, 11-39

TRG 3-6,
3-16, 3-20, 3-34

V

Valuation..... 1-18, 3-24,
3-29, 3-30, 3-33, 4-10, 4-13, 4-25, 4-28, 6-12,
6-31, 7-30, 10-15, 10-24

