

ASB Clarity Mapping of Superseded AU Sections to AU-C Sections



Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
	Statements on Auditing Standards—Introduction				
110	Responsibilities and Functions of the Independent Auditor	All	200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards [1]	200
120	Defining Professional Requirements in Statements on Auditing Standards	All			
150	Generally Accepted Auditing Standards	All			
161	The Relationship of Generally Accepted Auditing Standards to Quality Control Standards	All	220	Quality Control for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards	220

* AU-C section unless otherwise noted.

† International Standard on Auditing unless otherwise noted.

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
	The General Standards				
201	Nature of the General Standards	All		Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards [1]	200
210	Training and Proficiency of the Independent Auditor	All			
220	Independence	All			
230	Due Professional Care in the Performance of Work	All	200		
	The Standards of Field Work				
		All except .08–.10	300	Planning an Audit	300
311	Planning and Supervision	.08–.10	210	Terms of Engagement	210
			320	Materiality in Planning and Performing an Audit	320
312	Audit Risk and Materiality in Conducting an Audit	All	450	Evaluation of Misstatements Identified During the Audit	450
314	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	All	315	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	315
		All except .03–.10 and .14	510	Opening Balances—Initial Audit Engagements, Including Reaudit Engagements	510
315	Communications Between Predecessor and Successor Auditors	.03–.10 and .14	210	Terms of Engagement	210
316	Consideration of Fraud in a Financial Statement Audit	All		Consideration of Fraud in a Financial Statement Audit	240

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
			240		
317	Illegal Acts by Clients	All	250	Consideration of Laws and Regulations in an Audit of Financial Statements	250
318	Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained	All	330	Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained	330
322	The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements	All	610	Using the Work of Internal Auditors	610 (Revised 2013)
324	Service Organizations	All	402	Audit Considerations Relating to an Entity Using a Service Organization	402
			AT 801	SSAE No. 16, <i>Reporting on Controls at a Service Organization</i>	ISAE 3402
325	Communicating Internal Control Related Matters Identified in an Audit	All	265	Communicating Internal Control Related Matters Identified in an Audit	265
326	Audit Evidence	All	500	Audit Evidence	500
328	Auditing Fair Value Measurements and Disclosures	All	540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures [2]	540
329	Analytical Procedures	All	520	Analytical Procedures	520
330	The Confirmation Process	All	505	External Confirmations	505
331	Inventories	All		Audit Evidence—Specific Considerations for Selected Items [3]	501

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
			501		
332	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities	All	501	Audit Evidence—Specific Considerations for Selected Items [3]	501
333	Management Representations	All	580	Written Representations	580
334	Related Parties	All	550	Related Parties	550
336	Using the Work of a Specialist	All	620	Using the Work of an Auditor's Specialist	620
337	Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments	All	501	Audit Evidence—Specific Considerations for Selected Items [3]	501
339	Audit Documentation	All	230	Audit Documentation	230
341	The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern	All	570	The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern	570
342	Auditing Accounting Estimates	All	540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures [2]	540
350	Audit Sampling	All	530	Audit Sampling	530
380	The Auditor's Communication With Those Charged With Governance	All	260	The Auditor's Communication With Those Charged With Governance	260
390	Consideration of Omitted Procedures After the Report	All		Consideration of Omitted Procedures After the Report	N/A

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
	Date		585	Release Date	
	The First, Second and Third Standards of Reporting				
410	Adherence to Generally Accepted Accounting Principles	All	700	Forming an Opinion and Reporting on Financial Statements [4]	700/710
411	The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles	All	N/A	Withdrawn	N/A
420	Consistency of Application of Generally Accepted Accounting Principles	All	708	Consistency of Financial Statements	N/A
431	Adequacy of Disclosure in Financial Statements	All	705	Modifications to the Opinion in the Independent Auditor's Report [5]	705
	The Fourth Standard of Reporting				
504	Association With Financial Statements	All	N/A	Withdrawn	N/A
			700	Forming an Opinion and Reporting on Financial Statements [4]	700/710
		.01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74–.76	705	Modifications to the Opinion in the Independent Auditor's Report [5]	705
			706	Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report [6]	706
508	Reports on Audited Financial Statements	.12–.13	600	Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	600

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
		.16–.18, .53–.57	708	Consistency of Financial Statements	N/A
		.33–.34	805	Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement	805
		.71–.73	560	Subsequent Events and Subsequently Discovered Facts [7]	560
		.01–.02	700	Forming an Opinion and Reporting on Financial Statements [4]	700/710
530	Dating of the Independent Auditor's Report	.03–.08	560	Subsequent Events and Subsequently Discovered Facts [7]	560
532	Restricting the Use of an Auditor's Report	All	905	Alert That Restricts the Use of the Auditor's Written Communication	N/A
534	Reporting on Financial Statements Prepared for Use in Other Countries	All	910	Financial Statements Prepared in Accordance With a Financial Reporting Framework Generally Accepted in Another Country	N/A
543	Part of Audit Performed by Other Independent Auditors	All	600	Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	600
544	Lack of Conformity With Generally Accepted Accounting Principles	All	800	Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks [8]	800
550	Other Information in Documents Containing Audited Financial Statements	All		Other Information in Documents Containing Audited	720

Superseded AU Section		AU ¶ Superseded	Superseded by AU-C Section*		Related ISA†
			720	Financial Statements	
551	Reporting on Information Accompanying the Basic Financial Statements in Auditor-Submitted Documents	All	725	Supplementary Information in Relation to the Financial Statements as a Whole	N/A
552	Reporting on Condensed Financial Statements and Selected Financial Data	All	810	Engagements to Report on Summary Financial Statements	810
558	Required Supplementary Information	All	730	Required Supplementary Information	N/A
560	Subsequent Events	All	560	Subsequent Events and Subsequently Discovered Facts [7]	560
561	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report	All			
Other Types of Reports					
623	Special Reports	.19–.21	806	Reporting on Compliance With Aspects of Contractual Agreements or Regulatory Requirements in Connection With Audited Financial Statements	N/A
		.01–.10 and .22–.34	800	Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks [8]	800
				Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement	805

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		.11–.18	805		
625	Reports on the Application of Accounting Principles	All	915	Reports on Application of Requirements of an Applicable Financial Reporting Framework	N/A
634	Letters for Underwriters and Certain Other Requesting Parties	All	920	Letters for Underwriters and Certain Other Requesting Parties	N/A
Special Topics					
711	Filings Under Federal Securities Statutes	All	925	Filings With the U.S. Securities and Exchange Commission Under the Securities Act of 1933	N/A
722	Interim Financial Information	All	930	Interim Financial Information	ISRE 2410
Compliance Auditing					
801	Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance	All	935	Compliance Audits	N/A
Special Reports of the Committee on Auditing Procedure					
901	Public Warehouses—Controls and Auditing Procedures for Goods Held	All	501	Audit Evidence—Specific Considerations for Selected Items [3]	N/A

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