

AU Section 622***Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement***

(Supersedes SAS No. 35.)

Source: SAS No. 75; SAS No. 87; SAS No. 93.

Notice of Withdrawal of Statement on Auditing Standards (SAS) No. 75, *Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement* and Auditing Interpretation No. 1, “Applying Agreed-Upon Procedures to All, or Substantially All, of the Elements, Accounts, or Items of a Financial Statement”

The Auditing Standards Board (ASB) has withdrawn SAS No. 75, *Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement*, and its interpretation in order to consolidate the guidance applicable to agreed-upon procedures engagements in professional standards. For guidance relating to performing and reporting on agreed-upon procedures engagements, practitioners should refer to AT section 201, *Agreed-Upon Procedures Engagements*.