



AR section 110, *Compilation of Specified Elements, Accounts, or Items of a Financial Statement* – Disposition of Requirements

NOTE: HIGHLIGHTED LANGUAGE IS NOT INCLUDED IN SSARS 21 OR THE 2015 GUIDE.

Tracker of requirements from AR sections not included in SSARS 21

AR section	Paragraph #	Requirement	Section 80 of SSARS 21	Section 90 of SSARS 21	Guide Chapter – Preparation	Guide Chapter – Compilation	Guide Chapter – Review	Notes
110	.11 c vi.	if the compilation (of a specified element, account, or item of a financial statement) was performed in conjunction with a compilation of the entity's financial statements, the paragraph should so state and indicate the date of the accountant's compilation						Paragraph 2.88 of the Guide states that the performance, reporting and documentation requirements of AR-C section 80 would apply to compilations of specified elements, accounts, or items of a financial statement. There are no additional reporting requirements.

Disposition of AR section 110 requirements

AR section	Paragraph #	Requirement	Section 80 of SSARS 21	Section 90 of SSARS 21	Guide Chapter – Preparation	Guide Chapter – Compilation	Guide Chapter – Review	Notes
		<p>report on those financial statements. Furthermore, any departure from the standard report on those statements should also be disclosed if considered relevant to the presentation of the specified element(s), account(s), or item(s).</p>						