

Technical Correction Notice

The following represents the amendment to paragraph .39 of AR-C section 90 which will become effective upon the issuance of SSARS No. 24 in May 2018.¹

.39 The written review report should include *the following*: (Ref: par. .A80)

...

d. A section with the heading “Management’s Responsibility for the Financial Statements” that includes an explanation that management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework; this responsibility includes the design, implementation, and maintenance of internal control *relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error* ~~sufficient to provide a reasonable basis for the preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework.~~ (Ref: par. .A73)

e. A section with the heading “Accountant’s Responsibility” that includes the following statements:

...

ii. The accountant believes that the ~~review evidence the accountant has obtained is sufficient and appropriate~~ *results of the accountant’s procedures* ~~to~~ provide a *reasonable* basis for the accountant’s conclusion.

¹ Prior to the issuance of SSARS No. 24, minor changes to the text that do not affect the substance of the above document may be made.