Agenda Item 1(2)

Discussion Memorandum: Attestation Standards – AT-C sections 205 and 210

Objective of Agenda Item
The objective of this session is for the ASB to discuss the following concepts associated with the revision of AT-C sections 205, Examination Engagements and 210, Review Engagements, to ensure that the Board has a consistent understanding of these concepts.

- Direct engagements
- Definitions and use of the term subject matter (or underlying subject matter) and subject matter information.
- Use of “an assertion” by the responsible party in an examination or review engagement

To facilitate this discussion, Mr. Dohrer will use a slide presentation that provides background and information about these concepts.

Members of the Attestation Task Force

Denny Ard (Co-Chair) – Chair of the ARSC
Catherine Schweigel (Co-Chair) – Former member of the ASB
Marne Doman – PricewaterhouseCoopers LLP
Jan Herringer – Member of the ASB
David Johnson – Member of the ARSC
Michael Manspeaker – Member of the AICPA’s Technical Issues Committee
Daniel Montgomery – Former member of the ASB
Paul Penler – Ernst & Young LLP
Matthew Zaun – Government Accountability Office

The Task Force is staffed by Mike Glynn and Judith Sherinsky.