



## Agenda Item 11

### Appendix — Amendments to AT-C Sections 210, *Review Engagements* and 215, *Agreed-Upon Procedures Engagements*

(***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.)

The amendments are effective for practitioner's review reports and practitioner's agreed-upon procedures reports dated on or after December 15, 2021

#### AT-C section 210, *Review Engagements*

##### Introduction

- .01** This section contains performance and reporting requirements and application guidance for ~~all~~ review engagements ***performed in accordance with the attestation standards***. The requirements and guidance in this section supplement the requirements and guidance in section 105, *Concepts Common to All Attestation Engagements*. ***For purposes of applying this section, the term subject matter encompasses the terms underlying subject matter and subject matter information, as defined in AT-C section 105.***

[No amendments to paragraphs .02–.64 or .A1-A94.]

#### AT-C section 215, *Agreed-Upon Procedures Engagements*

##### Introduction

##### Scope of This Statement on Standards for Attestation Engagements

- .01** This section contains performance and reporting requirements and application guidance for all agreed-upon procedures engagements. The requirements and guidance in this section supplement the requirements and guidance in AT-C section 105, *Concepts Common to All Attestation Engagements*. ***For purposes of applying this section, the term subject matter encompasses the terms underlying subject matter and subject matter information, as defined in AT-C section 105.***

[No amendments to paragraphs .02–.42 or .A1-A78.]