

## AU-C Exhibit A

### *List of AU-C Sections Designated by SAS No. 122, Statements on Auditing Standards: Clarification and Recodification, Cross Referenced to List of Superseded AU Sections*

#### Part I — AU-C Section to AU Section Cross References

<i>AU-C Sections Designated by SAS No. 122</i>		<i>AU Sections Superseded by SAS No. 122 (SAS Nos. 1–121 except SAS Nos. 51, 59, 65, 87, and 117–120)</i>		
<i>AU-C Section</i>	<i>Title</i>	<i>AU Section</i>	<i>Title</i>	<i>Paragraph</i>
Preface	<i>Principles Underlying an Audit Conducted in Accordance With Generally Accepted Auditing Standards</i>			
<b>200–299</b>	<b>General Principles and Responsibilities</b>			
200	<i>Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards</i>	110	<i>Responsibilities and Functions of the Independent Auditor</i>	All
120	<i>Defining Professional Requirements in Statements on Auditing Standards</i>	All		
150	<i>Generally Accepted Auditing Standards</i>	All		
201	<i>Nature of the General Standards</i>	All		
210	<i>Training and Proficiency of the Independent Auditor</i>	All		
220	<i>Independence</i>	All		
230	<i>Due Professional Care in the Performance of Work</i>	All		
210	<i>Terms of Engagement</i>	311		
315	<i>Communications Between Predecessor and Successor Auditors</i>	.03–.10 and .14		
220	<i>Quality Control for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards</i>	161	<i>The Relationship of Generally Accepted Auditing Standards to Quality Control Standards</i>	All
230	<i>Audit Documentation</i>	339	<i>Audit Documentation</i>	All
240	<i>Consideration of Fraud in a Financial Statement Audit</i>	316	<i>Consideration of Fraud in a Financial Statement Audit</i>	All
250	<i>Consideration of Laws and Regulations in an Audit of Financial Statements</i>	317	<i>Illegal Acts by Clients</i>	All
260	<i>The Auditor’s Communication With Those Charged With Governance</i>	380	<i>The Auditor’s Communication With Those Charged With Governance</i>	All
265	<i>Communicating Internal Control Related Matters Identified in an Audit</i>	325	<i>Communicating Internal Control Related Matters Identified in an Audit</i>	All
<b>300–499</b>	<b>Risk Assessment and Response to Assessed Risks</b>			
300	<i>Planning an Audit</i>	311	<i>Planning and Supervision</i>	All except .08–.10
315	<i>Understanding the Entity and Its Environment</i>	314	<i>Understanding the Entity and Its</i>	All

	<i>and Assessing the Risks of Material Misstatement</i>		<i>Environment and Assessing the Risks of Material Misstatement</i>	
320	<i>Materiality in Planning and Performing an Audit</i>	312 <sup>fn 1</sup>	<i>Audit Risk and Materiality in Conducting an Audit</i>	All
330	<i>Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained</i>	318	<i>Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained</i>	All
402	<i>Audit Considerations Relating to an Entity Using a Service Organization</i>	324 <sup>fn 2</sup>	<i>Service Organizations</i>	All
450	<i>Evaluation of Misstatements Identified During the Audit</i>	312 <sup>fn 3</sup>	<i>Audit Risk and Materiality in Conducting an Audit</i>	All
<b>500–599</b>	<b>Audit Evidence</b>			
500	<i>Audit Evidence</i>	326	<i>Audit Evidence</i>	All
501	<i>Audit Evidence—Specific Considerations for Selected Items</i>	331	<i>Inventories</i>	All
332	<i>Auditing Derivative Instruments, Hedging Activities, and Investments in Securities</i>	All		
337	<i>Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments</i>	All except AU 337B <sup>fn 4</sup>		
901 <sup>fn 5</sup>	<i>Public Warehouses—Controls and Auditing Procedures for Goods Held</i>	All		
505	<i>External Confirmations</i>	330	<i>The Confirmation Process</i>	All
510	<i>Opening Balances—Initial Audit Engagements, Including Reaudit Engagements</i>	315	<i>Communications Between Predecessor and Successor Auditors</i>	All except .03–.10 and .14
520	<i>Analytical Procedures</i>	329	<i>Analytical Procedures</i>	All
530	<i>Audit Sampling</i>	350	<i>Audit Sampling</i>	All
540	<i>Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures</i>	328	<i>Auditing Fair Value Measurements and Disclosures</i>	All
342	<i>Auditing Accounting Estimates</i>	All		
550	<i>Related Parties</i>	334	<i>Related Parties</i>	All
560	<i>Subsequent Events and Subsequently Discovered Facts</i>	508	<i>Reports on Audited Financial Statements</i>	.71–.73
530	<i>Dating of the Independent Auditor's Report</i>	.03–.08		

<sup>fn 1</sup> AU-C section 450, *Evaluation of Misstatements Identified During the Audit*, also superseded AU section 312, *Audit Risk and Materiality in Conducting an Audit* [SAS No. 107].

<sup>fn 2</sup> Statement on Standards for Attestation Engagements No. 16, *Reporting on Controls at a Service Organization* (AT sec. 801), also superseded AU section 324, *Service Organizations* [SAS No. 70, as amended].

<sup>fn 3</sup> AU-C section 320, *Materiality in Planning and Performing an Audit*, also superseded AU section 312 [SAS No. 107].

<sup>fn 4</sup> AU-C section 501, *Audit Evidence—Specific Considerations for Selected Items*, withdrew AU section 337B, *Exhibit I—Excerpts From Financial Accounting Standards Board Accounting Standards Codification 450, Contingencies* [SAS No. 12 section 337B].

<sup>fn 5</sup> AU-C section 501 withdrew AU section 901, *Public Warehouses—Controls and Auditing Procedures for Goods Held* [SAS No. 1 section 901, as amended].

560	<i>Subsequent Events</i>	All		
561	<i>Subsequent Discovery of Facts Existing at the Date of the Auditor's Report</i>	All		
570 <sup>fn 6</sup>	<i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	341	<i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	All
580	<i>Written Representations</i>	333	<i>Management Representations</i>	All
585	<i>Consideration of Omitted Procedures After the Report Release Date</i>	390	<i>Consideration of Omitted Procedures After the Report Date</i>	All
<b>600–699</b>	<b>Using the Work of Others</b>			
600	<i>Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)</i>	508	<i>Reports on Audited Financial Statements</i>	.12–.13
543	<i>Part of Audit Performed by Other Independent Auditors</i>	All		
610 <sup>fn 7</sup>	<i>The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements</i>	322	<i>The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements</i>	All
620	<i>Using the Work of an Auditor's Specialist</i>	336	<i>Using the Work of a Specialist</i>	All
<b>700–799</b>	<b>Audit Conclusions and Reporting</b>			
700	<i>Forming an Opinion and Reporting on Financial Statements</i>	410	<i>Adherence to Generally Accepted Accounting Principles</i>	All
530	<i>Dating of the Independent Auditor's Report</i>	.01–.02		
508	<i>Reports on Audited Financial Statements</i>	.01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74–.76 <sup>fn 8</sup>		
705	<i>Modifications to the Opinion in the Independent Auditor's Report</i>	431	<i>Adequacy of Disclosure in Financial Statements</i>	All
508	<i>Reports on Audited Financial Statements</i>	.01–.11, .14–.15, .19–.32, .35–.52, .58–.70,		

<sup>fn 6</sup> In July 2012, SAS No. 126, *The Auditor's Consideration of the Entity's Ability to Continue as a Going Concern* (Redrafted) (sec. 570), was issued. The Auditing Standards Board (ASB) moved forward with the clarity redraft of AU section 341, *The Auditor's Consideration of the Entity's Ability to Continue as a Going Concern* [SAS No. 59, as amended], in order to be consistent with the format of the other clarified SASs that were recently issued as SAS Nos. 122–125. However, the ASB has decided to delay convergence with International Standard on Auditing (ISA) 570, *Going Concern*, pending the Financial Accounting Standards Board's anticipated development of accounting guidance addressing going concern.

<sup>fn 7</sup> SAS No. 65, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*, is currently effective and was previously codified as AU section 322 until December 2013, when all AU sections were deleted from AICPA *Professional Standards*, as described in the AU-C Foreword. SAS No. 122 redesignated AU section 322 as AU-C section 610, which will be superseded when it is redrafted for clarity and convergence with ISA 610 (Revised), *Using the Work of Internal Auditors*, as part of the Clarification and Convergence Project of the ASB. Until such time, AU-C section 610 has been conformed to reflect updated section and paragraph cross references, but has not otherwise been subjected to a comprehensive review or revision.

<sup>fn 8</sup> AU-C section 705, *Modifications to the Opinion in the Independent Auditor's Report*, and AU-C section 706, *Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report*, also superseded paragraphs .01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74–.76 of AU section 508, *Reports on Audited Financial Statements* [SAS No. 58, as amended].

		and .74– .76 <sup>fn 9</sup>		
706	<i>Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor’s Report</i>	508	<i>Reports on Audited Financial Statements</i>	.01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74– .76 <sup>fn 10</sup>
708	<i>Consistency of Financial Statements</i>	420	<i>Consistency of Application of Generally Accepted Accounting Principles</i>	All
508	<i>Reports on Audited Financial Statements</i>	.16–.18 and .53– .57		
720 <sup>fn 11</sup>	<i>Other Information in Documents Containing Audited Financial Statements</i>	550	<i>Other Information in Documents Containing Audited Financial Statements</i>	All
725 <sup>fn 12</sup>	<i>Supplementary Information in Relation to the Financial Statements as a Whole</i>	551	<i>Supplementary Information in Relation to the Financial Statements as a Whole</i>	All
730 <sup>fn 13</sup>	<i>Required Supplementary Information</i>	558	<i>Required Supplementary Information</i>	All
<b>800–899</b>	<b>Special Considerations</b>			
800	<i>Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks</i>	544	<i>Lack of Conformity With Generally Accepted Accounting Principles</i>	All
623	<i>Special Reports</i>	.01–.10 and .22– .34		
805	<i>Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement</i>	508	<i>Reports on Audited Financial Statements</i>	.33–.34

<sup>fn 9</sup> AU-C section 700, *Forming an Opinion and Reporting on Financial Statements*, and AU-C section 706 also supersedes paragraphs .01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74–.76 of AU section 508 [SAS No. 58, as amended].

<sup>fn 10</sup> AU-C section 700 and AU-C section 705 also superseded paragraphs .01–.11, .14–.15, .19–.32, .35–.52, .58–.70, and .74–.76 of AU section 508 [SAS No. 58, as amended].

<sup>fn 11</sup> To address practice issues, SAS No. 118, *Other Information in Documents Containing Audited Financial Statements*, was issued in February 2010 as a SAS resulting from the Clarification and Convergence Project of the ASB, and became effective for audits of financial statements for periods beginning on or after December 15, 2010. SAS No. 118 was previously codified as AU section 550 until December 2013, when all AU sections were deleted from AICPA *Professional Standards*, as described in the AU-C Foreword. SAS No. 122 redesignated AU section 550 as AU-C section 720 but did not supersede SAS No. 118. AU-C section 720 contains conforming changes necessary due to the issuance of SAS No. 122.

<sup>fn 12</sup> To address practice issues, SAS No. 119, *Supplementary Information in Relation to the Financial Statements as a Whole*, was issued in February 2010 as a SAS resulting from the Clarification and Convergence Project of the ASB, and became effective for audits of financial statements for periods beginning on or after December 15, 2010. SAS No. 119 was previously codified as AU section 551 until December 2013, when all AU sections were deleted from AICPA *Professional Standards*, as described in the AU-C Foreword. SAS No. 122 redesignated AU section 551 as AU-C section 725 but did not supersede SAS No. 119. AU-C section 725 contains conforming changes necessary due to the issuance of SAS No. 122.

<sup>fn 13</sup> To address practice issues, SAS No. 120, *Required Supplementary Information*, was issued in February 2010 as a SAS resulting from the Clarification and Convergence Project of the ASB, and became effective for audits of financial statements for periods beginning on or after December 15, 2010. SAS No. 120 was previously codified as AU section 558 until December 2013, when all AU sections were deleted from AICPA *Professional Standards*, as described in the AU-C Foreword. SAS No. 122 redesignated AU section 558 as AU-C section 730 but did not supersede SAS No. 120. AU-C section 730 contains conforming changes necessary due to the issuance of SAS No. 122.

623	<i>Special Reports</i>	.11–.18		
806	<i>Reporting on Compliance With Aspects of Contractual Agreements or Regulatory Requirements in Connection With Audited Financial Statements</i>	623	<i>Special Reports</i>	.19–.21
810	<i>Engagements to Report on Summary Financial Statements</i>	552	<i>Reporting on Condensed Financial Statements and Selected Financial Data</i>	All
<b>900–999</b>	<b>Special Considerations in the United States</b>			
905	<i>Alert That Restricts the Use of the Auditor’s Written Communication</i>	532	<i>Restricting the Use of an Auditor’s Report</i>	All
910	<i>Financial Statements Prepared in Accordance With a Financial Reporting Framework Generally Accepted in Another Country</i>	534	<i>Reporting on Financial Statements Prepared for Use in Other Countries</i>	All
915	<i>Reports on Application of Requirements of an Applicable Financial Reporting Framework</i>	625	<i>Reports on the Application of Accounting Principles</i>	All
920	<i>Letters for Underwriters and Certain Other Requesting Parties</i>	634	<i>Letters for Underwriters and Certain Other Requesting Parties</i>	All
925	<i>Filings With the U.S. Securities and Exchange Commission Under the Securities Act of 1933</i>	711	<i>Filings Under Federal Securities Statutes</i>	All
930	<i>Interim Financial Information</i>	722	<i>Interim Financial Information</i>	All
935 <sup>fn 14</sup>	<i>Compliance Audits</i>	801	<i>Compliance Audits</i>	All
		504 <sup>fn 15</sup>	<i>Association With Financial Statements</i>	All

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<sup>fn 14</sup> To address practice issues, SAS No. 117, *Compliance Audits*, was issued in December 2009 as a SAS resulting from the Clarification and Convergence Project of the ASB, and became effective for compliance audits for fiscal periods ending on or after June 15, 2010. SAS No. 117 was previously codified as AU section 801 until December 2013, when all AU sections were deleted from AICPA *Professional Standards*, as described in the AU-C Foreword. SAS No. 122 redesignated AU section 801 as AU-C section 935 but did not supersede SAS No. 117. AU-C section 935 contains conforming changes necessary due to the issuance of SAS No. 122.

<sup>fn 15</sup> The ASB withdrew AU section 504, *Association With Financial Statements* [SAS No. 26, as amended], and addressed its content in AU-C section 200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards*, AU-C section 230, *Audit Documentation*, AU-C section 260, *The Auditor’s Communication With Those Charged With Governance*, AU-C section 705, and AU-C section 915, *Reports on Application of Requirements of an Applicable Financial Reporting Framework*, and through proposed amendments to Statements on Standards for Accounting and Review Services to the extent needed.