

SAS No. 142: Audit Evidence

- Scope of SAS No. 142
- Requirements of SAS No. 142
 - Evaluating Information to be Used as Audit Evidence
 - Basis for Concluding on Sufficiency and Appropriateness of Audit Evidence
 - Use of Automated Tools and Techniques in Obtaining Audit Evidence
 - Inconsistencies in, or Doubts About the Reliability of, Audit Evidence

SAS No. 143: Auditing Accounting Estimates and Related Disclosures

- Scope of SAS No. 143
- Risk Assessment Procedures and Related Activities
- Identifying and Assessing the Risks of Material Misstatement
- Auditor Responses to the Assessed Risks of Material Misstatement
- Evaluating Indicators of Possible Management Bias
- Perform an Overall Evaluation Based on Audit Procedures Performed
- Communication With Those Charged With Governance and Management
- Audit Documentation
- Changes to Management Representation Letter

SAS No. 144: Amendments to AU-C 501, 540, and 620 Related to the Use of Specialists and Use of Pricing Information Obtained From External Information Sources

- Amendments to AU-C 501, Audit Evidence - Specific Considerations for Selected Items
- Amendments to AU-C 540, Audit Accounting Estimates and Related Disclosures
- Amendments to AU-C 620, Using the Work of an Auditor's Specialist

SAS No. 145: Understanding the Entity, Its Environment, and Assessing the Risks of Material Misstatement

- Risk Assessment Procedures
- Obtaining Understanding of the Entity, Its Environment, Applicable Financial Reporting Framework, and Entity's System of Internal Control
- Identifying and Assessing the Risks of Material Misstatement
- Evaluating the Audit Evidence Obtained From the Risk Assessment Procedures
- Classes of Transactions, Account Balances, and Disclosures That Are Not Significant but are Material (The Stand-Back Provision)
- Revision of Risk Assessment