

SAS No. 146: Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards

- The Firm's System of Quality Management and the Role of Engagement Teams
- The Engagement Partner's Responsibilities
- Amendments to Other SASs by SAS No. 146

Requirements of SAS No. 146

- Leadership Responsibilities for Managing and Achieving Quality on Audits
- Relevant Ethical Requirements, Including Those Related to Independence
- Acceptance and Continuance of Client Relationships and Audit Engagements
- Engagement Resources
- Engagement Performance
- Monitoring and Remediation
- Taking Overall Responsibility for Managing and Achieving Quality
- Documentation
- Scalability Issues
- Engagement Partner Communicating Professional Skepticism

SAS No. 147: Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations

- Objective
- Background
- Definitions
- Requirements
- Amendments to AU-C 210, Terms of Engagement
- Flowchart

SAS No. 148: Amendment to AU-C Section 935

- General Amendments to AU-C 935 Appendix Arising from SAS No. 142
- General Amendments to AU-C 935 Appendix Arising from SAS No. 145
- Amendments to AU-C 935, Compliance Audits
- Amendments to Appendix to AU-C 935
- Amendments to Illustrate Report on Internal Control Over Compliance AU-C 035 Compliance Audit