



The objective of this course is to address the new auditor reporting standards issued by the Auditing Standards Board as SAS No. 134-141.

Overview of SAS No. 134-141

SAS No. 134:

Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements

SAS No. 134's New AU-C Section 701:

Communicating Key Audit Matters in the Independent Auditor's Report

SAS No. 134's New AU-C 705A:

Modifications to the Opinion in the Independent Auditor's Report

SAS No. 134's New AU-C 706A:

Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report

SAS No. 135:

Omnibus Statement on Auditing Standards - 2019

SAS No. 136:

Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA

SAS No. 137:

The Auditor's Responsibilities Relating to Other Information Included in Annual Reports

SAS No. 138:

Amendments to the Description of the Concept of Materiality

SAS No. 139:

Amendments to AU-C Sections 800, 805, and 810 to Incorporate Auditor Reporting Changes from SAS No. 134

SAS No. 140:

Amendments to AU-C Sections 725, 730, 930, 935, and 940 to Incorporate Auditor Reporting Changes from SAS Nos. 134 and 137

SAS No. 141:

Amendment to the Effective Dates of SAS Nos. 134–140