

LIST OF ALL SA

S.No.	Name and Number of Standards on Auditing
1.	SA 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing
2.	SA 210, Agreeing the Terms of Audit Engagements
3.	SA 220, Quality Control for an Audit of Financial Statements
4.	SA 230, Audit Documentation
5.	SA 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
6.	SA 250, Consideration of Laws and Regulations in an Audit of Financial Statements
7.	SA 260(Revised), Communication with Those Charged with Governance
8.	SA 265, Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
9.	SA 299 (Revised), Joint Audit of Financial Statements
10.	SA 300, Planning an Audit of Financial Statements
11.	SA 315, Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
12.	SA 320, Materiality in Planning and Performing an Audit
13.	SA 330, The Auditor's Responses to Assessed Risks
14.	SA 402, Audit Considerations Relating to an Entity Using a Service Organisation
15.	SA 450, Evaluation of Misstatements Identified during the Audit
16.	SA 500, Audit Evidence
17.	SA 501, Audit Evidence - Specific Considerations for Selected Items
18.	SA 505, External Confirmations
19.	SA 510, Initial Audit Engagements—Opening Balances
20.	SA 520, Analytical Procedures
21.	SA 530, Audit Sampling
22.	SA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
23.	SA 550, Related Parties
24.	SA 560, Subsequent Events

25.	SA 570(Revised), Going Concern
26.	SA 580, Written Representations
27.	SA 600, Using the Work of Another Auditor
28.	SA 610(Revised), Using the Work of Internal Auditors
29.	SA 620, Using the Work of an Auditor's Expert
30.	SA 700(Revised), Forming an Opinion and Reporting on Financial Statements
31.	SA 701, Communicating Key Audit Matters in the Independent Auditor's Report
32.	SA 705(Revised), Modifications to the Opinion in the Independent Auditor's Report
33.	SA 706(Revised), Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
34.	SA 710, Comparative Information - Corresponding Figures and Comparative Financial Statements
35.	SA 720(Revised), The Auditor's Responsibilities Relating to Other Information
36.	SA 800, Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks
37.	SA 805, Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement
38.	SA 810, Engagements to Report on Summary Financial Statements