



-LIST OF ALL AUDITING STANDARDS-

- SA-200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing
- SA-210: Agreeing the Terms of Audit Engagements
- SA-220: Quality Control for an Audit of Financial Statements
- SA-230: Audit Documentation
- SA-240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
- SA-250: Consideration of Laws and Regulations in an Audit of Financial Statements
- SA-260: Communication with Those Charged with Governance
- SA-265: Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
- SA-299: Responsibility of Joint Auditors
- SA-300: Planning an Audit of Financial Statements
- SA-315: Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment
- SA-320: Materiality in Planning and Performing an Audit
- SA-330: The Auditor's Responses to Assessed Risks
- SA-402: Audit Considerations Relating to an Entity Using a Service Organization
- SA-450: Evaluation of Misstatements Identified during the Audit
- SA-500: Audit Evidence
- SA-501: Audit Evidence - Specific Considerations for Selected Items
- SA-505: External Confirmations
- SA-510: Initial Audit Engagements - Opening Balances
- SA-520: Analytical Procedures
- SA-530: Audit Sampling
- SA-540: Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
- SA-550: Related Parties
- SA-560: Subsequent Events
- SA-570: Going Concern
- SA-580: Written Representations
- SA-600: Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)
- SA-610: Using the Work of Internal Auditors
- SA-620: Using the Work of an Auditor's Expert
- SA-700: Forming an Opinion and Reporting on Financial Statements
- SA-701: Communicating Key Audit Matters in the Independent Auditor's Report
- SA-705: Modifications to the Opinion in the Independent Auditor's Report
- SA-706: Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
- SA-710: Comparative Information - Corresponding Figures and Comparative Financial Statements
- SA-720: The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements