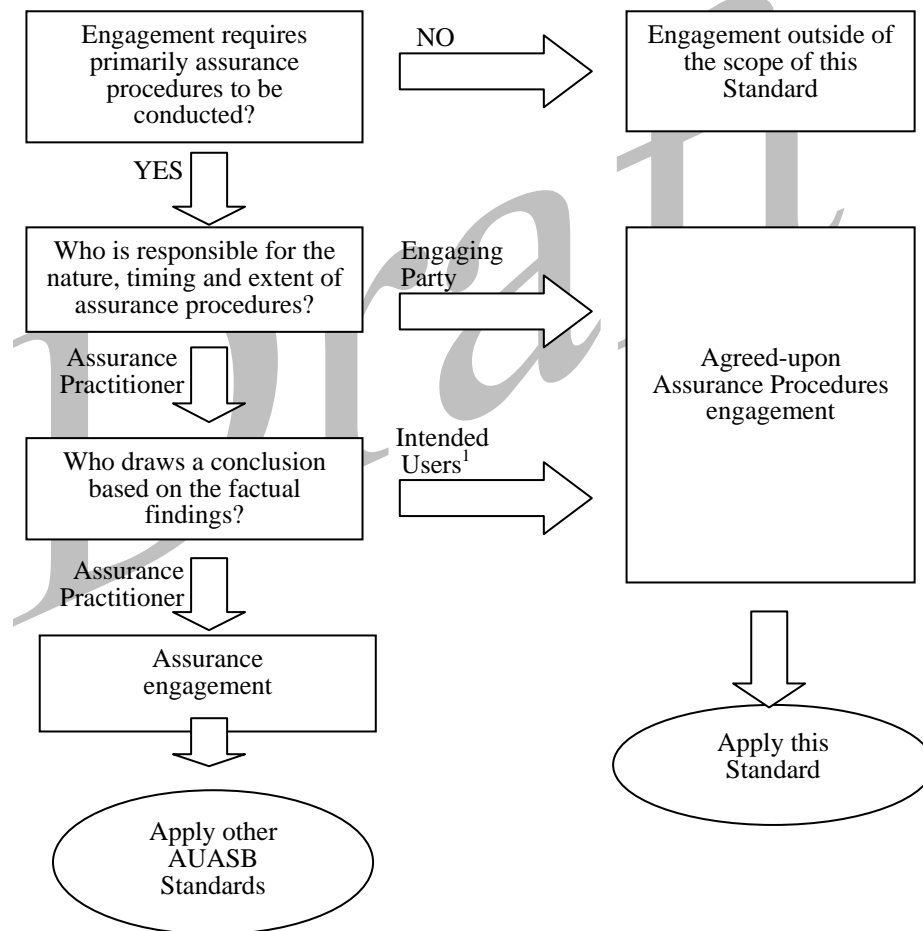


Proposed Standard on *Agreed-upon Assurance Procedures to Report Factual Findings* (Re-issuance of AUS 904)

**(Alternative) Appendix 1**

(Ref: Para. A8)

**Decision Tree For Agreed-upon Assurance Procedures Engagements**



<sup>1</sup> Note that preferably the engaging party is responsible for determining the nature, timing and extent of assurance procedures in an agreed-upon assurance procedures engagement, however, if the assurance practitioner assists in determining those procedures an agreed-upon assurance procedures engagement may still be possible if the intended users are responsible for drawing their own conclusions from the factual findings.

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