



Table of relevant AUASB Standards for Specified Assurance Procedures Engagements

The AUASB standards relevant to specified assurance procedures engagements will depend on whether the subject matter is historical financial information and the level of assurance to be obtained.

Subject Matter:	Historical Financial Information other than a Financial Report or Complete Set of Financial Statements			Other than Historical Financial Information			
	Level of Assurance:	Reasonable (Audit)	Limited (Review)	No assurance	Reasonable (Audit)	Limited (Review)	No assurance
ASA 200 - ASA 620 (revised & redrafted)		√ -applied as necessary in the circumstances			May provide helpful guidance		
ASA 700 & ASA 701 (revised & redrafted)					May provide helpful guidance		
ASA 800		√ - special purpose framework					
ASA 805 (revised & redrafted)		√ - general or special purpose framework					
ASRE 2405			√			May provide helpful guidance	
ASAE 3000					√	√	
ASAE 3100					√ - against compliance criteria	√ - against compliance criteria	
AUS 904				√			√

*The specified assurance procedures engagements are shaded.