



ASA 700 & 800 ED – Example audit report link to Auditor’s Responsibility examples

Standard	Description	All	Fair Pres	Group	Listed	Example
ASA 700 - Example 1	Single company / listed / Corps Act / fair presentation	X	X		X	1
ASA 700 - Example 2	Group entity / listed / Corps Act / fair presentation	X	X	X	X	2
ASA 700 - Example 3	Single entity / non listed / non-Corps Act / fair presentation	X	X			3
ASA 700 - Example 4	Single entity / non listed / non-Corps Act / compliance	X				4
ASA 800 ED - Example 1	Single company / non listed / non-Corps Act / compliance	X				4*
ASA 800 ED - Example 2	Single entity / non listed / non-Corps Act / compliance	X				4#
ASA 800 ED - Example 3	Deleted by AUASB					N/A
ASA 800 ED - Example 4	Single company / non listed / Corps Act / fair presentation	X	X			3*
ASA 800 ED - Example 5	Single company / non listed / non- Corps Act / fair presentation	X	X			3

* note: refers to entity and not company

note: refers to entity and not partnership