Appendix 4

(Ref: Para. 14)

standards applicable to example Engagements on compliance

|  | |
| --- | --- |
| **ASAE 3000**  **Assurance Engagements (not Historical Financial Info)** | **ASAE 3100 Assurance Engagements on Compliance**  **(This ASAE)** | **ASAE 3150**  **Controls Engagements** | **ASRS 4400 Agreed‑upon Procedures** |
| **Subject Matter of Compliance Assurance Engagement** | 1. Entity’s compliance with: |  |  |  |  |
| * Laws and regulation | **✓** | **✓** |  |  |
| * Contractual obligations | **✓** | **✓** |  |  |
| * Policies and procedures | **✓** | **✓** |  |  |
| 1. *Entity’s controls*[[1]](#footnote-1) over compliance with requirements[[2]](#footnote-2) | **✓** |  | **✓** |  |
| 1. *Entity’s compliance39* with requirements specifying controls | **✓** | **✓** |  |  |
| 1. Procedures restricted to those specified by engaging party |  |  |  | **✓** |

1. The subject matter of the assurance engagement determines which ASAE to apply. [↑](#footnote-ref-1)
2. Where controls not specified in law, regulation or quasi-regulation. [↑](#footnote-ref-2)