Appendix 3

(Ref: Para. 14)

standards applicable to Engagements on controls

|  | | **APPLICABLE AUASB STANDARDS** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **ASAE 3000**  **Assurance Engagements (not Historical Financial Info)** | **ASAE 3150 Assurance Engagements on Controls**  **(This ASAE)** | **ASAE 3402 Controls at a Service Organisation** | **ASAE 3100**  **Compliance Engagements** | **ASRS 4400 Agreed-upon Procedures Engagements** |
| **Subject Matter of Controls Assurance Engagement** | 1. Entity’s controls over: |  |  |  |  |  |
| * Financial reporting | **✓** | **✓** |  |  |  |
| * Non-financial reporting | **✓** | **✓** |  |  |  |
| * Services or functions | **✓** | **✓** |  |  |  |
| 1. Entity’s controls over compliance with requirements[[1]](#footnote-1) | **✓** | **✓** |  |  |  |
| 1. Entity’s compliance with requirements specifying controls | **✓** |  |  | **✓**[[2]](#footnote-2) |  |
| 1. Service Organisation’s controls: |  |  |  |  |  |
| * Relevant to user entities’ non-financial reporting, services or functions | **✓** | **✓** |  |  |  |
| * Relevant to user entities’ financial reporting | **✓** |  | **✓** |  |  |
| 1. Controls over economy, efficiency or effectiveness | **✓** | **✓** |  |  |  |
| 1. Procedures restricted to those specified by engaging party |  |  |  |  | **✓** |

1. Where controls not specified in law, regulation or quasi-regulation. [↑](#footnote-ref-1)
2. This ASAE may provide useful guidance for engagements on entity’s compliance with requirements specifying controls. [↑](#footnote-ref-2)