

Appendix 4

(Ref: Para 16, 57)

Standards Applicable to Example Engagements on an Activity's Performance

Subject Matter	Type	AUASB Applicable Standards			
		ASAE 3000 Assurance Engagements (Not Historical Financial Information)	ASAE 3100 Compliance Engagements	ASAE 3150 Assurance Engagements on Controls	ASAE 3500 Performance Engagements
Performance of an activity in achieving economy, efficiency, effectiveness, and/or other relevant performance principle(s), where there is no attestation (direct engagement)	Direct	✓ ⁴⁷			✓
Performance of an activity to comply with legislative and regulatory requirements	Direct or Attest	✓	✓		
Design and operating effectiveness of controls over economy, efficiency, effectiveness, and/or other relevant performance principle(s).	Direct or Attest	✓		✓	

⁴⁷ ASAE 3000 applies to attestation engagements so, as these are direct engagements, the assurance practitioner only complies with relevant requirements of ASAE 3000, adapted and supplemented as necessary in the engagement circumstances.