Appendix 5

(Ref: Para. A18)

Other ASAs Addressing Specific Topics that Reference Fraud or Suspected Fraud

This Appendix identifies other ASAs with specific requirements that refer to fraud or suspected fraud. The list does not include other ASAs with requirements that refer to fraud or error (e.g., ASA 210,[95] ASA 315, ASA 700). The list is not a substitute for considering the requirements and related application and other explanatory material in the ASAs.

- ASA 402, *Audit Considerations Relating to an Entity Using a Service Organisation*, paragraph 19
- ASA 505, *External Confirmations* – paragraphs 8(b) and 11
- ASA 540, *Auditing Accounting Estimates and Related Disclosures* – paragraph 32
- ASA 550, *Related Parties* – paragraphs 22(e) and 23(a)(i)
- ASA 600, *Special Considerations—Audits of a Group Financial Report (Including the Work of Component Auditors)* – paragraphs 38(d), 44A, 45(h), 55, 57(d) and 59(g)(i)
- ASA 700, *Forming an Opinion and Reporting on a Financial Report* – paragraph 40(a)

[95] See ASA 210, *Agreeing the Terms of Audit Engagements*.