

**Table: AU-C sections affected by SASs No. 134–140**

This table shows the AU-C sections that are created, superseded, or amended by SASs No. 134–140. The affected AU-C sections are color-coded to the first SAS to amend that section.

Key:  = Creates or supersedes AU-C section (color-coded by SAS)

= Amends AU-C section (color-coded by SAS)

<i>AU-C section</i>	<i>Short title</i>	<i>SAS 134</i>	<i>SAS 135</i>	<i>SAS 136</i>	<i>SAS 137</i>	<i>SAS 138</i>	<i>SAS 139</i>	<i>SAS 140</i>
700	<i>Forming an opinion</i>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
701	<i>Communicating key audit matters</i>	<input checked="" type="checkbox"/>						
703	<i>Reporting on employee benefit plans</i>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
705	<i>Modifications to the opinion</i>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			
706	<i>Emphasis-of-matter and other-matter paragraphs</i>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
720	<i>Other information</i>				<input checked="" type="checkbox"/>			
200	<i>Overall objectives</i>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
210	<i>Terms of engagement</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			
220	<i>Quality control for an engagement</i>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
230	<i>Audit documentation</i>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			
240	<i>Consideration of fraud</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
260	<i>Communication with TCWG</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			
265	<i>Communicating internal control deficiencies</i>		<input checked="" type="checkbox"/>					
300	<i>Planning an audit</i>	<input checked="" type="checkbox"/>						
315	<i>Understanding the entity and its environment</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
320	<i>Materiality</i>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>		
330	<i>Performing audit procedures</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
450	<i>Evaluation of misstatements</i>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
501	<i>Audit evidence — Selected items</i>			<input checked="" type="checkbox"/>				
510	<i>Initial audit engagements</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
540	<i>Auditing accounting estimates</i>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
550	<i>Related parties</i>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
560	<i>Subsequent events</i>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
570	<i>Going concern</i>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
580	<i>Written representations</i>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
600	<i>Audits of group financial statements</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
708	<i>Consistency of financial statements</i>			<input checked="" type="checkbox"/>				
725	<i>Supplementary information</i>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
730	<i>Required supplementary information</i>				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
800	<i>Special purpose frameworks</i>						<input checked="" type="checkbox"/>	
805	<i>Audits of single financial statements</i>						<input checked="" type="checkbox"/>	
810	<i>Summary financial statements</i>				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
910	<i>F/S — Another country's FRF</i>	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>
920	<i>Letters for underwriters</i>							<input checked="" type="checkbox"/>
930	<i>Interim financial information</i>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
935	<i>Compliance audits</i>							<input checked="" type="checkbox"/>
940	<i>Integrated audit</i>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
945	<i>Exempt offering documents</i>				<input checked="" type="checkbox"/>			