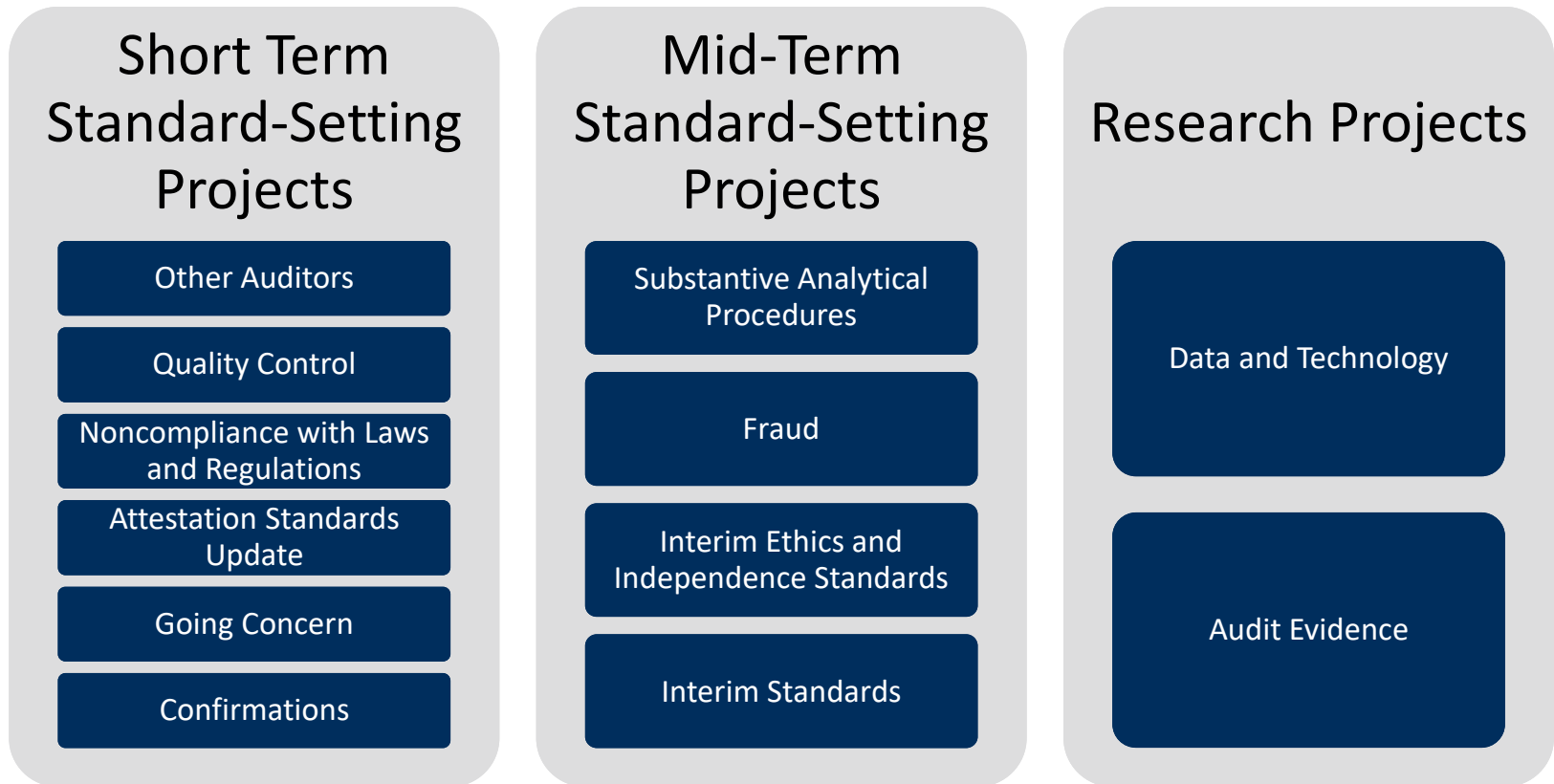


Standard-Setting and Research Agendas

Barbara Vanich, Office of the Chief Auditor
PCAOB Investor Advisory Group Meeting
June 8, 2022

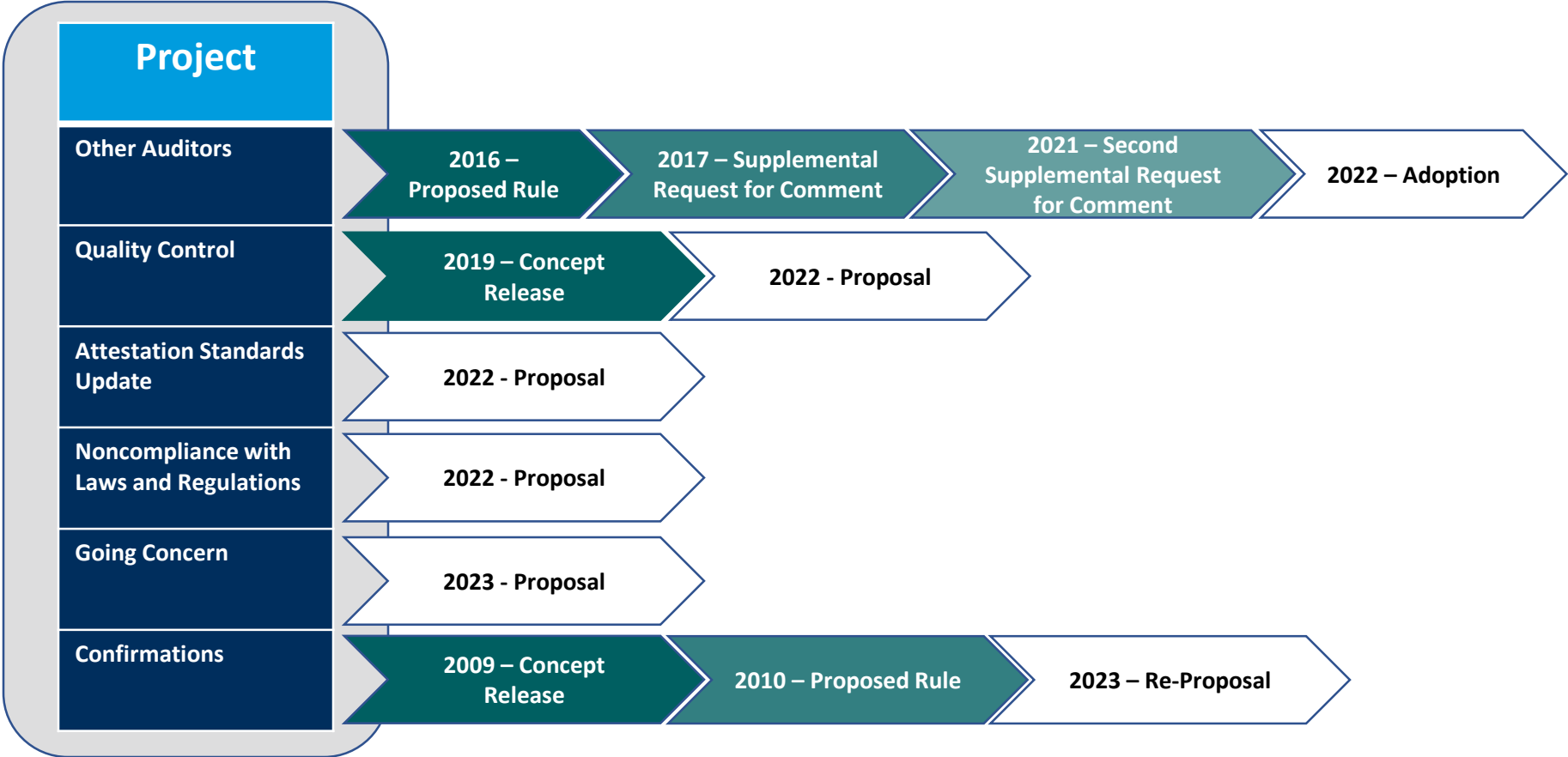
OVERVIEW OF STANDARD-SETTING AND RESEARCH AGENDAS



Standard-Setting and Research Projects:

<https://pcaobus.org/oversight/standards/research-standard-setting-projects>

OVERVIEW OF SHORT-TERM STANDARD-SETTING PROJECTS



Discussion of Select Standard-Setting Projects

ATTESTATION STANDARDS UPDATE

The Interim Attestation Standards are comprised of:

- AT 101: Attest Engagements
- AT 201: Agreed-Upon Procedures Engagements
- AT 301: Financial Forecasts and Projections
- AT 401: Reporting on Pro Forma Financial Information
- AT 601: Compliance Attestation
- AT 701: Management's Discussion and Analysis

OVERVIEW OF MID-TERM STANDARD-SETTING PROJECTS

Mid-Term Standard-Setting Projects

Substantive Analytical Procedures

Fraud

Interim Ethics and Independence Standards

Interim Standards

INTERIM STANDARDS TOPICS

Other Reporting Situations

Concluding Audit Procedures & Post-Audit Matters

Special Topics

Audit Procedures in Response to Risks and for Certain Accounts / Disclosures

Other Matters Associated with Audits

General Principles & Responsibilities of the Auditor

Auditor's Responsibilities Regarding Supplemental and Other Information

Matters Relating to Filings Under Federal Securities Laws

INTERIM STANDARDS TOPICS (CONTINUED)

With regards to the following interim standards:

- AS 3305, *Special Reports*
- AS 6101, *Letters for Underwriters and Certain Other Requesting Parties*
- AS 6105, *Reports on the Application of Accounting Principles*

Research Projects



RESEARCH PROJECTS

Research Projects

Data and Technology

Audit Evidence

Closing Remarks

