

# Standard-Setting and Research Agendas

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PCAOB SEIAG Meeting  
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# OVERVIEW OF STANDARD-SETTING AND RESEARCH AGENDAS

## Short Term Standard-Setting Projects

Other Auditors

Quality Control

Noncompliance with Laws and Regulations

Attestation Standards Update

Going Concern

Confirmations

## Mid-Term Standard-Setting Projects

Substantive Analytical Procedures

Fraud

Interim Ethics and Independence Standards

Interim Standards

## Research Projects

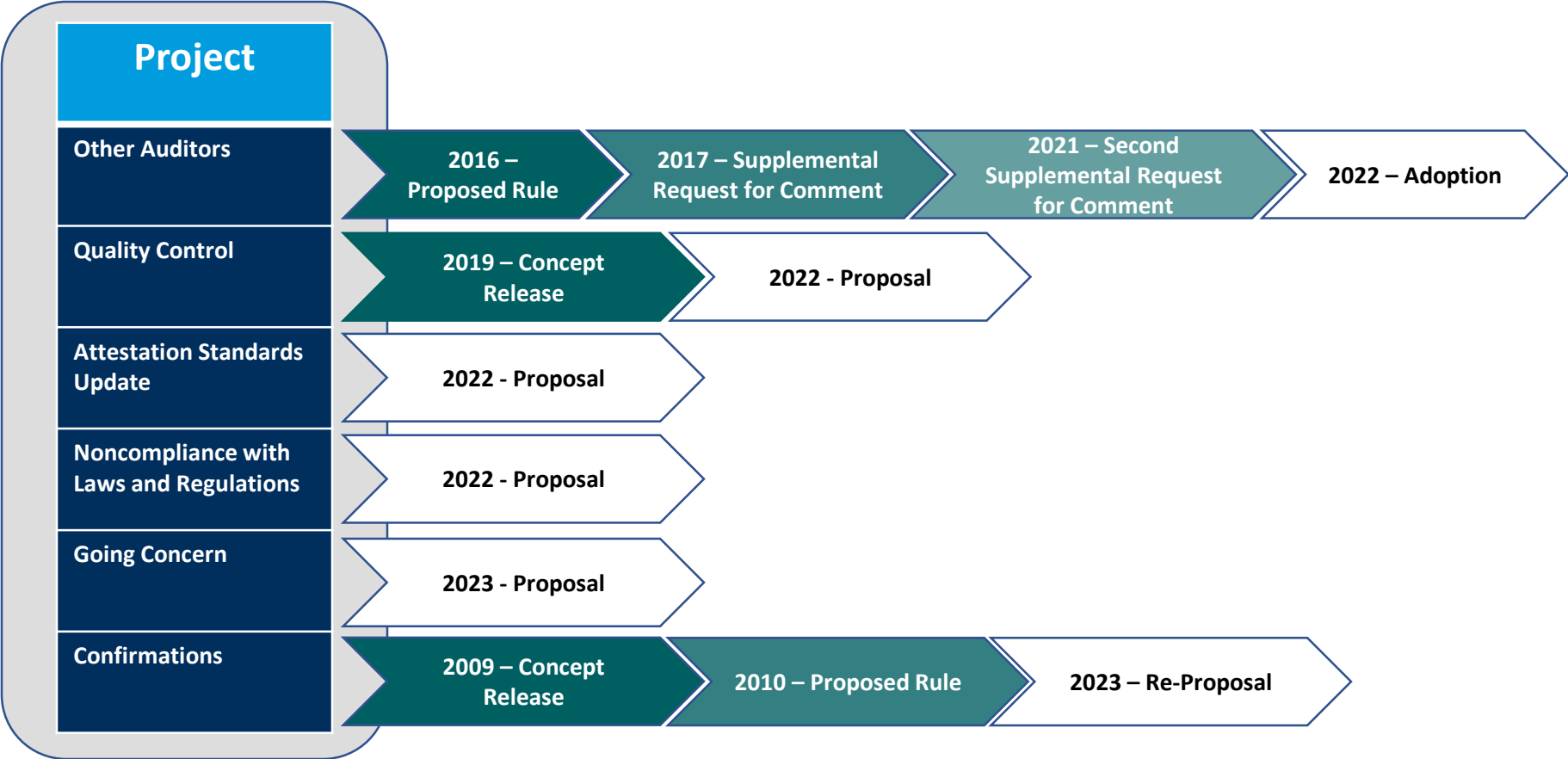
Data and Technology

Audit Evidence

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
1. Are you aware of engagements that are conducted pursuant to AT 301, 401, or 701?
  2. Have you experienced any challenges with performing attestation engagements in accordance with PCAOB standards?

# NONCOMPLIANCE WITH LAWS AND REGULATIONS, GOING CONCERN, AND CONFIRMATIONS

1. Are there topics not currently addressed by these standards that should be considered as part of the project?
2. Are there current challenges in practice that should be considered as part of the project?

# 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*

1. In your experience, how are these standards being used by auditors of issuers or brokers or dealers?
2. Have you experienced any challenges with performing engagements in accordance with these PCAOB standards?

# Research Projects



# RESEARCH PROJECTS



# Closing Remarks

