

PCAOB Auditing Standards Reorganized and Pre-Reorganized Numbering

General Auditing Standards

Reorg.	Pre-Reorg.	Reorganized Title
1000 General Principles and Responsibilities		
AS 1001	AU sec. 110	Responsibilities and Functions of the Independent Auditor
AS 1005	AU sec. 220	Independence
AS 1010	AU sec. 210	Training and Proficiency of the Independent Auditor
AS 1015	AU sec. 230	Due Professional Care in the Performance of Work
1100 General Concepts		
AS 1101	AS No. 8	Audit Risk
AS 1105	AS No. 15	Audit Evidence
AS 1110	AU sec. 161	Relationship of Auditing Standards to Quality Control Standards
1200 General Activities		
AS 1201	AS No. 10	Supervision of the Audit Engagement
AS 1205	AU sec. 543	Part of the Audit Performed by Other Independent Auditors
AS 1210	AU sec. 336	Using the Work of a Specialist
AS 1215	AS No. 3	Audit Documentation
AS 1220	AS No. 7	Engagement Quality Review
1300 Auditor Communications		
AS 1301	AS No. 16	Communications with Audit Committees
AS 1305	AU sec. 325	Communications About Control Deficiencies in an Audit of Financial Statements

Audit Procedures

2100 Audit Planning and Risk Assessment		
AS 2101	AS No. 9	Audit Planning
AS 2105	AS No. 11	Consideration of Materiality in Planning and Performing an Audit
AS 2110	AS No. 12	Identifying and Assessing Risks of Material Misstatement
2200 Auditing Internal Control Over Financial Reporting		
AS 2201	AS No. 5	An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements
2300 Audit Procedures in Response to Risks—Nature, Timing, and Extent		
AS 2301	AS No. 13	The Auditor's Responses to the Risks of Material Misstatement
AS 2305	AU sec. 329	Substantive Analytical Procedures
AS 2310	AU sec. 330	The Confirmation Process
AS 2315	AU sec. 350	Audit Sampling
2400 Audit Procedures for Specific Aspects of the Audit		
AS 2401	AU sec. 316	Consideration of Fraud in a Financial Statement Audit
AS 2405	AU sec. 317	Illegal Acts by Clients
AS 2410	AS No. 18	Related Parties
AS 2415	AU sec. 341	Consideration of an Entity's Ability to Continue as a Going Concern

On March 31, 2015, the Public Company Accounting Oversight Board adopted amendments that reorganize its auditing standards. See [PCAOB Release No. 2015-002](#). The amendments were approved by the Securities and Exchange Commission on September 17, 2015. The amendments are effective as of December 31, 2016, but auditors may use and reference the reorganized standards before then. This table was prepared by staff of the Office of the Chief Auditor as a reference tool.

Audit Procedures (cont'd)

<i>Reorg.</i>	<i>Pre-Reorg.</i>	<i>Reorganized Title</i>
2500 Audit Procedures for Certain Accounts or Disclosures		
AS 2501	AU sec. 342	Auditing Accounting Estimates
AS 2502	AU sec. 328	Auditing Fair Value Measurements and Disclosures
AS 2503	AU sec. 332	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities
AS 2505	AU sec. 337	Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments
AS 2510	AU sec. 331	Auditing Inventories
2600 Special Topics		
AS 2601	AU sec. 324	Consideration of an Entity's Use of a Service Organization
AS 2605	AU sec. 322	Consideration of the Internal Audit Function
AS 2610	AU sec. 315	Initial Audits—Communications Between Predecessor and Successor Auditors
2700 Auditor's Responsibilities Regarding Supplemental and Other Information		
AS 2701	AS No. 17	Auditing Supplemental Information Accompanying Audited Financial Statements
AS 2705	AU sec. 558	Required Supplementary Information
AS 2710	AU sec. 550	Other Information in Documents Containing Audited Financial Statements
2800 Concluding Audit Procedures		
AS 2801	AU sec. 560	Subsequent Events
AS 2805	AU sec. 333	Management Representations
AS 2810	AS No. 14	Evaluating Audit Results
AS 2815	AU sec. 411	The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"
AS 2820	AS No. 6	Evaluating Consistency of Financial Statements
2900 Post-Audit Matters		
AS 2901	AU sec. 390	Consideration of Omitted Procedures After the Report Date
AS 2905	AU sec. 561	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report

Auditor Reporting

3100 Reporting on Audits of Financial Statements		
AS 3101	AU sec. 508	Reports on Audited Financial Statements
AS 3110	AU sec. 530	Dating of the Independent Auditor's Report
3300 Other Reporting Topics		
AS 3305	AU sec. 623	Special Reports
AS 3310	AU sec. 544	Special Reports on Regulated Companies
AS 3315	AU sec. 552	Reporting on Condensed Financial Statements and Selected Financial Data
AS 3320	AU sec. 504	Association with Financial Statements

Matters Relating to Filings Under Federal Securities Laws

AS 4101	AU sec. 711	Responsibilities Regarding Filings Under Federal Securities Statutes
AS 4105	AU sec. 722	Reviews of Interim Financial Information

Other Matters Associated with Audits

AS 6101	AU sec. 634	Letters for Underwriters and Certain Other Requesting Parties
AS 6105	AU sec. 625	Reports on the Application of Accounting Principles
AS 6110	AU sec. 801	Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance
AS 6115	AS No. 4	Reporting on Whether a Previously Reported Material Weakness Continues to Exist