

**This Matrix Has Been Updated to Reflect the Changes to Attestation Standards in the Revised  
Government Auditing Standards Issued in 2007**

Characteristics of Engagement	Attestation Engagements							
	Audit		Examination		Review		Procedures	
<b>GENERAL STANDARDS</b>								
GAS Applies	Yes	GAS 1.03	Yes	GAS 1.03	Yes	GAS 1.03	Yes	GAS 1.03
Auditor is independent.	Yes	SSAE 1.35; GAS 3.02-3.30	Yes	SSAE 1.35; GAS 3.02-3.30	Yes	SSAE 1.35; GAS 3.02-3.30	Yes	SSAE 1.35; GAS 3.02-3.30
Auditor(s) has adequate professional competence (knowledge, skills, and experience) for the tasks required.	Yes	GAS 3.39, 3.42	Yes	SSAE 1.21; GAS 3.40, 3.43	Yes	SSAE 1.21; GAS 3.40, 3.43	Yes	SSAE 1.21; GAS 3.40, 3.43
Auditor has adequate professional competence through continuing professional education.	Yes	GAS 3.46	Yes	SSAE 1.19; GAS 3.46	Yes	SSAE 1.19; GAS 3.46	Yes	SSAE 1.19; GAS 3.46
Auditor should exercise professional judgment in planning and performing the engagement.	Yes	GAS 3.31	Yes	SSAE 1.39; GAS 3.31	Yes	SSAE 1.39; GAS 3.31	Yes	SSAE 1.39; GAS 3.31
Work is subject to quality control and assurance reviews (internal quality control system, external peer review).	Yes	GAS 3.50, 7.83	Yes	GAS 3.50, 6.25	Yes	GAS 3.50, 6.25	Yes	GAS 3.50, 6.25
<b>FIELDWORK STANDARDS</b>								
The work should be adequately planned and assistants should be properly supervised.	Yes	GAS 7.06, 7.38	Yes	SSAE 1.42; GAS 6.04a	Yes	SSAE 1.42; GAS 6.04a	Yes	SSAE 1.42; GAS 6.04a
The audit plan should identify the criteria to be used.	Yes	GAS 7.37,						

Auditors should use criteria that are relevant to the audit objectives and permit consistent assessment of the subject matter.		7.38						
Auditor believes that the subject matter can be evaluated against criteria that are suitable and available to users. Criteria should be objective, measurable, complete, and relevant.			Yes	SSAE 1.23, 1.24; GAS 6.03	Yes	SSAE 1.23, 1.24; GAS 6.03	Yes	SSAE 1.23, 1.24; GAS 6.03
Sufficient evidence should be obtained to support report opinion, conclusions and/or findings.	Yes	GAS 7.55	Yes	SSAE 1.51; GAS 6.04b	Yes	SSAE 1.51; GAS 6.04b	Yes	SSAE 1.51; GAS 6.04b
Auditor should communicate to the auditee and the requesting entity an overview of the objectives, scope, methodology, and timing of the performance audit.	Yes	GAS 7.46	Yes	SSAE 1.46; GAS 6.06	Yes	SSAE 1.46; GAS 6.06	Yes	SSAE 1.46; GAS 6.06
Auditor should communicate information regarding the nature, timing, and extent of planned testing and reporting including the level of assurance provided.			Yes	GAS 6.07	Yes	GAS 6.07	Yes	GAS 6.07
Auditor should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements.	Yes	GAS 7.36	Yes	GAS 6.09	Yes	GAS 6.09	Yes	GAS 6.09
Documentation should contain sufficient information to enable experienced reviewer with no previous connection to the engagement, to ascertain the evidence that supports the judgments and conclusions.	Yes	GAS 7.77	Yes	GAS 6.21	Yes	GAS 6.21	Yes	GAS 6.21
Documentation supporting significant findings,	Yes	GAS 7.77	Yes	GAS 6.21	Yes	GAS 6.21	Yes	GAS 6.21

conclusions, and recommendations should be complete before the report is issued.								
Obtain a sufficient understanding of material internal controls to plan to work and design procedures to achieve the objective.	Yes	GAS 7.16	Yes	GAS 6.10	Yes	Not Required Under GAS	Yes	Not Required Under GAS
Design the project to provide reasonable assurance of detecting fraud, illegal acts, or other noncompliance that could have a material effect on the project.	Yes	GAS 7.28	Yes	GAS 6.13	Yes	Not Required Under GAS	Yes	Not Required Under GAS
<b>DOCUMENTATION</b>								
Documentation related to planning, conducting, and reporting on the audit/attest engagement should contain sufficient information to enable an experienced auditor, who has no previous connection to the audit/attestation to understand from the documentation the evidence that supports significant judgments and conclusions. Documentation that supports findings, conclusions, and recommendations should be finished before auditors issue their report.	Yes	GAS 7.77	Yes	GAS 6.21	Yes	GAS 6.21	Yes	GAS 6.21

<p>When information comes to the auditors' attention indicating that is significant within the context of the audit objectives may have occurred, auditors should extend the audit steps and procedures, as necessary, to (1) determine whether fraud has likely occurred, and (2) if so, determine its effect on the audit findings. If the fraud that may have occurred is not significant within the context of the audit objectives, the auditors may conduct additional audit work as a separate engagement, or refer the matter to other parties with oversight responsibility or jurisdiction.</p>	Yes	Fraud GAS 7.32; Abuse 7.33, 7.34	Yes	GAS 6.13a	Yes	GAS 6.13a, 6.13b, 6.18	Yes	GAS 6.13b, 6.13c, 6.18
<b>REPORTING STANDARDS</b>								
<p>The auditor must identify the subject matter or the assertion being reported on and state the character of the engagement in the report.</p>			Yes	SSAE 1.63; GAS 6.30a	Yes	SSAE 1.63; GAS 6.30a	Yes	SSAE 1.63; GAS 6.30a
<p>Auditors should communicate the results of each audit in an audit report containing: (1) the objectives, scope and methodology of the audit; (2) audit results, including findings, conclusions, and recommendations; (3) a statement about the auditors' compliance with GAGAS; (4) a summary of the views of the responsible officials; and (5) the nature of any confidential or sensitive information omitted.</p>	Yes	GAS 8.03, 8.08						
<p>The auditor must state the conclusions about the subject matter or the assertion in relation to the criteria.</p>			Yes	SSAE 1.66; GAS 6.27	Yes	SSAE 1.66; GAS 6.27	Yes	SSAE 1.66; GAS 6.27
<b>ADDITIONAL CONSIDERATIONS FOR ATTESTATION ENGAGEMENTS</b>								

The elements needed for a finding depend entirely on the objectives of the audit; a finding is complete to the extent that the audit objectives are satisfied. When deficiencies are identified, auditors should plan and perform procedures to develop the elements of the findings (criteria, condition, cause and effect) that are relevant and necessary to achieve the audit objectives.	Yes	GAS 4.21, 8.14, 8.15	Yes	GAS 6.21	Yes	GAS 6.21	Yes	GAS 6.21
<b>The report shall:</b>								
Express an opinion on whether the subject matter conforms to the criteria or the assertion is fairly stated in all material respects.	Yes	Not Applicable	Yes	SSAE 1.84	Yes	Not Applicable	Yes	Not Applicable
State whether any information came to the auditor's attention that indicates that the subject matter does not conform with the criteria or the assertion is not fairly stated in all material respects.	Yes	Not Applicable	Yes	Not Applicable	Yes	SSAE 1.88	Yes	Not Applicable
Contain (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations; (3) a statement about the auditor's compliance with GAGAS; (4) a summary of the views of responsible officials; and (5) the nature of any confidential or sensitive information omitted.	Yes	GAS 8.08	Yes	Not Applicable	Yes	Not Applicable	Yes	SSAE 2.24
State whether standards were complied with or state the conclusions in relation to the criteria against which the subject matter was evaluated.	Yes	GAS 8.30	Yes	SSAE 1.65 for AICPA Standards; GAS 6.30b for GAS	Yes	SSAE 1.65 for AICPA Standards; GAS 6.30b for GAS	Yes	SSAE 1.65 for AICPA Standards; GAS 6.30b for GAS

Describe scope limitations including standards not followed.	Yes	GAS 8.11, 8.13	Yes	SSAE 1.73; GAS 6.32	Yes	SSAE 1.73; GAS 6.32	Yes	SSAE 2.35; GAS 6.32
The report should include the objective, scope, methodology, findings, conclusions, recommendations (audit) or describe conclusions about the subject matter or assertion, including conformity of subject matter to criteria (attestation).	Yes	GAS 8.08	Yes	SSAE 1.71; GAS 6.22a, 6.30b	Yes	SSAE 1.60; GAS 6.22a, 6.30b	Yes	SSAE 1.60; GAS 6.22a, 6.30b
Report should state that the use of the report is restricted to specified parties under four specific circumstances.	Yes	No corresponding restriction	Yes	SSAE 1.78; GAS 6.30d	Yes	SSAE 1.78; GAS 6.30d	Yes	SSAE 1.78; GAS 6.30d
Report should disclose deficiencies in internal controls and instances of fraud, illegal acts, and other noncompliances, and abuse that are significant (not clearly inconsequential).	Yes	GAS 8.18	Yes	GAS 6.31b	Yes	GAS 6.31b	Yes	GAS 6.31b
The auditor should report the views of responsible officials on the findings, conclusions, recommendations, and planned corrections. (For attestation engagements, if the report discloses deficiencies).	Yes	GAS 8.38	Yes	GAS 6.44	Yes	GAS 6.44	Yes	GAS 6.44
If certain information is prohibited from general disclosure, the report should state the nature of the omitted information and the requirement that made the omission necessary.	Yes	GAS 8.38	Yes	GAS 6.51	Yes	GAS 6.51	Yes	GAS 6.51
The report should be provided to the organization under review, the organization requesting the engagement, other responsible organizations, and be made available to the public unless otherwise restricted.	Yes	GAS 8.43a	Yes	GAS 6.56a	Yes	GAS 6.56a	Yes	GAS 6.56a



When applicable, the auditor and the client agree on materiality for reporting purposes.						Yes	SSAE 2.06i
Report issuance and distribution: Auditors should submit reports to appropriate officials of the audited entity, the entity requiring the engagement, external funding organizations, legal oversight authority organizations, officials responsible for acting on the findings or recommendations, and unless the report contains privileged or confidential information make available for public inspection. <b><i>The GAS requirement takes precedence over the AICPA requirement.</i></b>						Yes	GAS 6.56a