

## List of the clarified HKAuSs\* and the revised CAuSs in relation to the IAASB Clarity Project

|    | Clarified HKAuSs*       |   | Revised CAuSs |   |
|----|-------------------------|---|---------------|---|
| 1  | HKSQC 1<br>(Clarified)  | Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements | CSQC 5101     | Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements |
| 2  | HKSA 200<br>(Clarified) | Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing            | CSA 1101      | Overall Objectives of the Auditor and the Conduct of an Audit   |
| 3  | HKSA 210<br>(Clarified) | Agreeing the Terms of Audit Engagements   | CSA 1111      | Agreeing the Terms of Audit Engagements   |
| 4  | HKSA 220<br>(Clarified) | Quality Control for an Audit of Financial Statements  | CSA 1121      | Quality Control for an Audit of Financial Statements  |
| 5  | HKSA 230<br>(Clarified) | Audit Documentation   | CSA 1131      | Audit Documentation   |
| 6  | HKSA 240<br>(Clarified) | The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements  | CSA 1141      | The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements  |
| 7  | HKSA 250<br>(Clarified) | Consideration of Laws and Regulations in an Audit of Financial Statements   | CSA 1142      | Consideration of Laws and Regulations in an Audit of Financial Statements   |
| 8  | HKSA 260<br>(Clarified) | Communication with Those Charged with Governance  | CSA 1151      | Communication with Those Charged with Governance  |
| 9  | HKSA 265<br>(Clarified) | Communicating Deficiencies in Internal Control to Those Charged with Governance and Management  | CSA 1152      | Communicating Deficiencies in Internal Control to Those Charged with Governance and Management  |
| 10 | HKSA 300<br>(Clarified) | Planning an Audit of Financial Statements   | CSA 1201      | Planning an Audit of Financial Statements   |

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|----|--------------------------|---|----------------------|---|
| 11 | HKSA 315<br>(Clarified)  | Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment | CSA 1211             | Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment |
| 12 | HKSA 320<br>(Clarified)  | Materiality in Planning and Performing an Audit   | CSA 1221             | Materiality in Planning and Performing an Audit   |
| 13 | HKSA 330<br>(Clarified)  | The Auditor's Responses to Assessed Risks   | CSA 1231             | The Auditor's Responses to Assessed Risks   |
| 14 | HKSA 402<br>(Clarified)  | Audit Considerations Relating to an Entity Using a Service Organization   | CSA 1241             | Audit Considerations Relating to an Entity Using a Service Organization   |
| 15 | HKSA 450<br>(Clarified)  | Evaluation of Misstatements Identified during the Audit   | CSA 1251             | Evaluation of Misstatements Identified during the Audit   |
| 16 | HKSA 500<br>(Clarified)  | Audit Evidence  | CSA 1301             | Audit Evidence  |
| 17 | HKSA 501<br>(Clarified)  | Audit Evidence - Specific Considerations for Selected Items   | CSA 1311             | Audit Evidence - Specific Considerations for Inventory, Litigation and Claims, and Segment Information            |
| 18 | HKSA 505<br>(Clarified)  | External Confirmations  | CSA 1312             | External Confirmations  |
| 19 | HKSA 510<br>(Clarified)  | Initial Audit Engagements – Opening Balances  | CSA 1331             | Initial Audit Engagements – Opening Balances  |
| 20 | HKSA 520<br>(Clarified)  | Analytical Procedures   | CSA 1313             | Analytical Procedures   |
| 21 | HKSA 530<br>(Clarified)  | Audit Sampling  | CSA 1314             | Audit Sampling  |
| 22 | HKSA 540<br>(Clarified)  | Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures                 | CSA 1321             | Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures                 |

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|----|--------------------------|---|----------------------|---|
| 23 | HKSA 550<br>(Clarified)  | Related Parties   | CSA 1323             | Related Parties   |
| 24 | HKSA 560<br>(Clarified)  | Subsequent Events   | CSA 1332             | Subsequent Events   |
| 25 | HKSA 570<br>(Clarified)  | Going Concern   | CSA 1324             | Going Concern   |
| 26 | HKSA 580<br>(Clarified)  | Written Representations   | CSA 1341             | Written Representations   |
| 27 | HKSA 600<br>(Clarified)  | Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)          | CSA 1401             | Special Considerations – Audits of Group Financial Statements   |
| 28 | HKSA 610<br>(Clarified)  | Using the Work of Internal Auditors   | CSA 1411             | Using the Work of Internal Auditors   |
| 29 | HKSA 620<br>(Clarified)  | Using the Work of an Auditor's Expert   | CSA 1421             | Using the Work of an Expert   |
| 30 | HKSA 700<br>(Clarified)  | Forming an Opinion and Reporting on Financial Statements  | CSA 1501             | Forming an Opinion and Reporting on Financial Statements  |
| 31 | HKSA 705<br>(Clarified)  | Modifications to the Opinion in the Independent Auditor's Report  | CSA 1502             | Modifications to the Opinion in the Auditor's Report  |
| 32 | HKSA 706<br>(Clarified)  | Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report                     | CSA 1503             | Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Auditor's Report                                 |
| 33 | HKSA 710<br>(Clarified)  | Comparative Information – Corresponding Figures and Comparative Financial Statements                              | CSA 1511             | Comparative Information – Corresponding Figures and Comparative Financial Statements                              |
| 34 | HKSA 720<br>(Clarified)  | The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements | CSA 1521             | The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements |

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|----|--------------------------|--|----------------------|--|
| 35 | HKSA 800<br>(Clarified)  | Special Considerations – Audits of Financial Statements<br>Prepared in Accordance with Special Purpose Frameworks                      | CSA 1601             | Special Considerations – Audits of Financial Statements<br>Prepared in Accordance with Special Purpose Frameworks                      |
| 36 | HKSA 805<br>(Clarified)  | Special Considerations – Audits of Single Financial<br>Statements and Specific Elements, Accounts or Items of a<br>Financial Statement | CSA 1603             | Special Considerations – Audits of Single Financial<br>Statements and Specific Elements, Accounts or Items of a<br>Financial Statement |
| 37 | HKSA 810<br>(Clarified)  | Engagements to Report on Summary Financial Statements  | CSA 1604             | Engagements to Report on Summary Financial Statements  |
| 38 | N/A                      |  | CSA 1153             | Communication Between Predecessor and Successor<br>Auditors  |

\* For the purpose of this Joint Declaration, the scope of HKAuSs is restricted to the clarified Hong Kong Standards on Auditing (HKSA) and clarified Hong Kong Standards on Quality Control (HKSQC) issued by the HKICPA in response to the IAASB Clarity Project.