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responsibility for the sufficiency of the procedures. This allows the practitioner to perform ...

Sep. 08, 2017

The AICPA [Accounting and Review Services Committee](#) (ARSC) has issued an [Exposure Draft](#) of a proposed Statement on Standards for Attestation Engagements, *Selected Procedures*, to expand a practitioner's ability to perform procedures and report in a procedures and findings format beyond that currently provided by AT-C section 215, *Agreed-Upon Procedures Engagements* (AICPA, *Professional Standards*).

Among other things, in a selected procedures engagement, the practitioner may determine the procedures to be performed and no party would be required to take responsibility for the sufficiency of the procedures. This allows the practitioner to perform the engagement in situations in which the specified parties may not have the ability or willingness to fully develop or determine the procedures, without having to perform a separate consulting services engagement.

The proposed SSAE is a joint effort of the ARSC and the AICPA Auditing Standards Board.

If issued as final, the provisional effective date of this proposed SSAE will not be earlier than for reports dated on or after May 1, 2019. Early implementation will be permitted. The comment period ends December 1.

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sponsors.

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