

Practical Guidelines issued by the JICPA
Auditing Standards Committee Statements

No.	Title	Date Issued or Last Revised
1	Analytical Procedures	September 3, 2002
2	<i>Superseded</i>	
3	Management Representation Letter	April 21, 2009
4	<i>Superseded</i>	
5	Audit Risk and Materiality	March 31, 2005
6	<i>Superseded</i>	
7	<i>Superseded</i>	
8	Using the Work of Other Auditors	January 28, 2002
9	Sampling	November 18, 2002
10	<i>Superseded</i>	
11	Illegal Acts	March 26, 2008
12	<i>Superseded</i>	
13	Audit of Accounting Estimates	September 3, 2002
14	Using the Work of an Expert	November 18, 2002
15	Understanding the Functions and Activities of Internal Auditing; Using Internal Auditing for the Purposes of the External Audit	December 10, 2002
16	<i>Superseded</i>	
17	Semi-Annual Audit	July 8, 2009
18	Assessing Control Risk for Entities Using Service Organizations	March 17, 2004
19	Confirmation Procedures	November 18, 2002
20	<i>Superseded</i>	
21	<i>Superseded</i>	
22	Auditor's Consideration of the Going Concern Assumption	April 21, 2009
23	<i>Superseded</i>	
24	Auditor's Reporting	March 25, 2003
25	Auditor's Communication with the Corporate Statutory Auditor, the Board of Corporate Statutory Auditors or the Audit Committee	April 21, 2009
26	Codification of the Audit Practical Guidelines	March 26, 2008

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27	Audit Planning	April 21, 2009
28	Audit Risk	April 21, 2009
29	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	March 30, 2006
30	The Auditor's Procedures in Response to Assessed Risks	March 16, 2007
31	Audit Evidence	March 30, 2006
32	Quality Control for Audits	March 26, 2008
33	Change of Auditors	March 30, 2006
34	Related Parties	March 30, 2006
35	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements	March 26, 2008
36	Audit Documentation	March 16, 2007

Following standards are auditing standards committee statements that have been redrafted in accordance with the clarity conventions. Effective dates of these standards will be considered in the future by taking into account the progress on re-drafting other Auditing Standards Committee Statements, and adoption of International Standards on Auditing (ISAs) in other jurisdictions.

37	Planning an Audit of Financial Statements (Interim report)	October 31, 2008
38	Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment (Interim report)	October 31, 2008
39	The Auditor's Responses to Assessed Risks (Interim report)	October 31, 2008
40	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements (Interim report)	October 31, 2008