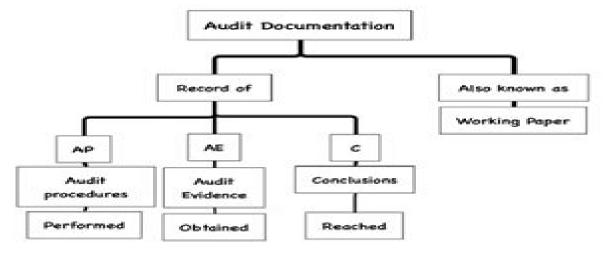
Chapter 3 - Audit Documentation and Audit Evidence

SA 230 - Audit Documentation

Definition of Audit Documentation



SA 230 on "Audit Documentation", deals with the auditor's responsibility to prepare audit documentation for an audit of financial statements. The standard does not in any way limit the specific documentation requirements of other SA's. In other words, if other SAs prescribe more documentation requirements, those documentations are also to be maintained.

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