

Extract of Standard on Assurance Engagements ASAE 3000
Assurance Engagements Other than Audits or Reviews of Historical Financial Information

Definitions

12. For purposes of this ASAE and other ASAEs, unless indicated to the contrary, the following terms have the meanings attributed below. (Ref: Para. A27)
 - (a) Assurance engagement—An engagement in which an assurance practitioner aims to obtain sufficient appropriate evidence in order to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the subject matter information (that is, the outcome of the measurement or evaluation of an underlying subject matter against criteria).