

## REVIEWS OF FINANCIAL INFORMATION OTHER THAN FINANCIAL STATEMENTS: SECTION 8500

- This section should be read in **conjunction with Section 8100**
- **Examples** of engagements under this section include the review of:
  - **Specific F/S items**, such as sales at a particular location
  - Grant application data
  - Information about the effects of changing prices
  - Amounts calculated for insurance or trust deed purposes; and
  - Supplementary information accompanying F/S
- Procedures would include **inquiry, analytical procedures and discussion**