

Contents

	Page
Part One	
The Financial Reporting Council	1
Professional scepticism – Establishing a common understanding and reaffirming its central role in delivering audit quality	3
Scope and Authority of Audit and Assurance Pronouncements 2016	19
Part Two	
Ethical Standard	27
RES Revised Ethical Standard 2016	29
Part Three	
International Standard on Quality Control (UK)	141
ISQC 1 ISQC (UK) 1 (Revised June 2016) Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Services Engagements (Updated July 2017)	143
Part Four	
International Standards on Auditing (UK)	179
ISA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (UK) (Revised June 2016)	181
ISA 210 Agreeing the Terms of Audit Engagements (Revised June 2016) (Updated July 2017)	207
ISA 220 Quality Control for an Audit of Financial Statements (Revised June 2016) (Updated July 2017)	229
ISA 230 Audit Documentation (Revised June 2016)	247
ISA 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements (Revised June 2016) (Updated July 2017)	259
ISA 250A Section A – Consideration of Laws and Regulations in an Audit of Financial Statements (Revised December 2017)	299
ISA 250B Section B – The Auditor's Statutory Right and Duty to Report to Regulators of Public Interest Entities and Regulators of Other Entities in the Financial Sector (Revised June 2016)	345
ISA 260 Communication With Those Charged With Governance (Revised June 2016) (Updated July 2017)	367
ISA 265 Communicating Deficiencies in Internal Control to Those Charged With Governance and Management	401
ISA 300 Planning an Audit of Financial Statements (Revised June 2016)	411

	Page
ISA 315	Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment (Revised June 2016) 423
ISA 320	Materiality in Planning and Performing an Audit (Revised June 2016) 471
ISA 330	The Auditor's Responses to Assessed Risks (Revised July 2017) 479
ISA 402	Audit Considerations Relating to an Entity Using a Service Organisation 501
ISA 450	Evaluation of Misstatements Identified During the Audit (Revised June 2016) (Updated July 2017) 521
ISA 500	Audit Evidence (Updated July 2017) 533
ISA 501	Audit Evidence – Specific Considerations for Selected Items 549
ISA 505	External Confirmations (Updated July 2017) 559
ISA 510	Initial Audit Engagements – Opening Balances (Revised June 2016) 569
ISA 520	Analytical Procedures 583
ISA 530	Audit Sampling 591
ISA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures (Revised June 2016) 607
ISA 540	Auditing Accounting Estimates and Related Disclosures (Revised December 2018) 645
ISA 550	Related Parties 737
ISA 560	Subsequent Events 761
ISA 570	Going Concern (Revised June 2016) 773
ISA 580	Written Representations 805
ISA 600	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors) (Revised June 2016) 819
ISA 610	Using the Work of Internal Auditors (Revised June 2013) 865
ISA 620	Using the Work of an Auditor's Expert (Revised June 2016) 885
ISA 700	Forming an Opinion and Reporting on Financial Statements (Revised June 2016) 903
ISA 701	Communicating Key Audit Matters in the Independent Auditor's Report 959
ISA 705	Modifications to the Opinion in the Independent Auditor's Report (Revised June 2016) 983
ISA 706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report (Revised June 2016) 1,009

	Page
ISA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements 1,027
ISA 720	The Auditor’s Responsibilities Relating to Other Information (Revised June 2016) 1,045
ISA 800	Special Considerations – Audits of Financial Statement prepared in accordance with Special Purpose Frameworks (October 2016) 1,093
ISA 805	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement (October 2016) 1,113
	Glossary of Terms (auditing and ethics) (2018) 1,137
Part Five	Practice Notes 1,169
PN 10	SORP: PN10 Audit of financial statements of public sector bodies in the United Kingdom (now issued by the Public Audit Forum) 1,171
PN 11	The audit of charities in the United Kingdom (Revised) (November 2017) 1,233
PN 14	The audit of housing associations in the United Kingdom 1,301
PN 15	The audit of occupational pension schemes in the United Kingdom (Revised) (November 2017) 1,345
PN 19	The audit of banks and building societies in the United Kingdom (Revised) 1,407
PN 20	The Audit of insurers in the United Kingdom (Revised) (2017) 1,497
PN 23	Special considerations in auditing financial instruments 1,615
Part Six	Bulletins 1,677
2006/5	The combined code on corporate governance: requirements of auditors under the Listing Rules of the Financial Services Authority and the Irish Stock Exchange 1,679
2008/1	Audit issues when financial market conditions are difficult and credit facilities may be restricted 1,705
2008/5	Auditor’s reports on revised accounts and reports in the United Kingdom 1,715
2008/9	Miscellaneous reports by auditors required by the United Kingdom Companies Act 2006 1,737
2008/10	Going concern issues during the current economic conditions 1,767
2009/4	Developments in corporate governance affecting the responsibilities of auditors of UK companies 1,797
2010/1	XBRL tagging of information in audited financial statements – Guidance for auditors 1,813
Bulletin 2	Guidance for reporting accountants of stakeholder pension schemes in the United Kingdom 1,819

	Page
CAAS	Providing Assurance on Client Assets to the Financial Conduct Authority 1,831
Compendium	Compendium of illustrative auditor's reports on United Kingdom private sector financial statements for periods commencing on or after 17 June 2016 1,903
2017 Bulletin	The Auditor's Association with Preliminary Announcements made in accordance with UK Listing Rules (2017) (December 2017) 1,957
Part Seven	ICAEW Guidance on Auditing and Reporting 1,973
TECH 04/02AAF	Management Representation Letters: Explanatory Note (updated March 2018) 1,975
TECH 01/03AAF	The Audit Report and Auditors' Duty of Care to Third Parties (updated May 2018) 1,981
TECH 01/06AAF	Assurance reports on internal controls of service organisations made available to third parties (updated July 2016) 1,993
TECH 02/07AAF	A framework for assurance reports on third party operations 2,051
TECH 01/10AAF	Framework document for accountants' reports on grant claims 2,085
TECH 01/11AAF	Reporting to the Audit Bureau of Circulations Ltd (ABC) 2,145
TECH 10/12AAF	Reporting to Third Parties – (Audit 1/01 Updated) 2,155
TECH 04/13AAF	Assurance Reporting on Relevant Trustees (Relevant Trustee Supplement to ICAEW AAF 02/07) 2,173
TECH 07/13BL	Exemption from Audit by Parent Guarantee 2,195
TECH 09/13AAF	Assurance Review Engagements on Historical Financial Statements (updated March 2019) 2,205
TECH 09/14BL	Accountants' Reports on Commercial Property Service Charge Accounts 2,229
TECH 10/14AAF	Receipt of information in confidence by auditors (supersedes AUDIT 02/99) 2,261
TECH 13/14AAF	Auditing implications of FRS 102 transition (updated November 2017) 2,267
TECH 16/15AAF	Solicitors Regulation Authority (SRA) Accounts Rules: interim guidance for reporting accountants following changes to the accountant's report requirements 2,317
TECH 02/16AAF	Reporting to regulators on regulatory accounts – (update to AUDIT 05/03) 2,357
TECH 07/16AAF	Chartered Accountants' reports on the Compilation of Financial Information of Incorporated Entities (revised update of AAF 02/10) 2,401
TECH 08/16AAF	Chartered Accountants' reports on the Compilation of historical Financial Information of Unincorporated Entities (revised update of AAF 03/10) 2,415

		Page
TECH 12/16AAF	Assurance Reporting on Master Trusts (Master Trusts Supplement to ICAEW AAF 02/07) (Amended 30 November 2016)	2,427
Part Eight	Standards for Investment Reporting (SIRs)	2,445
SIR 1000	Investment Reporting Standards applicable to all engagements in connection with an investment circular	2,447
SIR 2000	Investment Reporting Standards applicable to public reporting engagements on historical financial information (Revised)	2,475
SIR 3000	Investment Reporting Standards applicable to public reporting engagements on profit forecasts	2,511
SIR 4000	Investment Reporting Standards applicable to public reporting engagements on pro forma financial information	2,545
SIR 5000	Investment Reporting Standards applicable to Public Reporting Engagements on financial information reconciliations under the Listing Rules	2,569
Part Nine	Statement of Standards for Reporting Accountants	2,597
ISRE 2410	ISRE (UK and Ireland) 2410 – Review of interim financial information performed by the Independent Auditor of the Entity	2,599