

**HANDBOOK OF INTERNATIONAL
QUALITY CONTROL, AUDITING, REVIEW, OTHER
ASSURANCE, AND RELATED SERVICES
PRONOUNCEMENTS**

PART I

CONTENTS

	Page
INTERNATIONAL STANDARDS ON QUALITY CONTROL (ISQCs)	
International Standard on Quality Control (ISQC) 1, Quality Controls for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	36
AUDITS OF HISTORICAL FINANCIAL INFORMATION	
200–299 GENERAL PRINCIPLES AND RESPONSIBILITIES	
ISA 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing	71
ISA 210, Agreeing the Terms of Audit Engagements	100
ISA 220, Quality Control for an Audit of Financial Statements	123
ISA 230, Audit Documentation	142
ISA 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	155
ISA 250, Consideration of Laws and Regulations in an Audit of Financial Statements	198
ISA 260, Communication with Those Charged with Governance	213
ISA 265, Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	237
300–499 RISK ASSESSMENT AND RESPONSE TO ASSESSED RISKS	
ISA 300, Planning an Audit of Financial Statements	249
ISA 315, Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	262
ISA 320, Materiality in Planning and Performing an Audit	313
ISA 330, The Auditor's Responses to Assessed Risks	322
ISA 402, Audit Considerations Relating to an Entity Using a Service Organization	345
ISA 450, Evaluation of Misstatements Identified during the Audit	368

500–599 AUDIT EVIDENCE

ISA 500, Audit Evidence	380
ISA 501, Audit Evidence—Specific Considerations for Selected Items	397
ISA 505, External Confirmations	408
ISA 510, Initial Audit Engagements—Opening Balances	420
ISA 520, Analytical Procedures	433
ISA 530, Audit Sampling	441
ISA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	458
ISA 550, Related Parties	503
ISA 560, Subsequent Events	530
ISA 570, Going Concern	543
ISA 580, Written Representations	560

600–699 USING THE WORK OF OTHERS

ISA 600, Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	577
ISA 610, Using the Work of Internal Auditors	625
ISA 620, Using the Work of an Auditor’s Expert	632

700–799 AUDIT CONCLUSIONS AND REPORTING

ISA 700, Forming an Opinion and Reporting on Financial Statements	653
ISA 705, Modifications to the Opinion in the Independent Auditor’s Report	675
ISA 706, Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report	703
ISA 710, Comparative Information—Corresponding Figures and Comparative Financial Statements	714
ISA 720, The Auditor’s Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements	733

800–899 SPECIALIZED AREAS

ISA 800, Special Considerations—Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	739
ISA 805, Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	755
ISA 810, Engagements to Report on Summary Financial Statements	773