

Note to Users of this Table:

In April 2010, IFAC published the 2010 edition of the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements* (2010 Handbook). To assist users, this Consolidated Table of Changes outline editorial and formatting changes made in finalizing the 2010 Handbook.

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Consolidated Table of Changes

| Glossary | |
|---|--|
| Location | Change |
| Definition of "Assess" | Added the words (underlined) "Analyze identified risks of <u>material misstatement</u> to conclude on their significance. "Assess," by convention, is used only in relation to risk (also see Evaluate) |
| Definition of "Relevant ethical requirements" | Amended "International Federation of Accountants' <i>Code of Ethics for Professional Accountants</i> (IFAC Code)" to "International Ethics Standards Board for Accountants' <i>Code of Ethics for Professional Accountants</i> (IESBA Code)" |
| Footnote 5 | Removed comma after "13(f)" |
| Footnote 10 | Removed comma after "6(a)" |
| Footnotes 12, 15 and 16 | Amended "IFAC <i>Code of Ethics for Professional Accountants</i> " to "IESBA <i>Code of Ethics for Professional Accountants</i> " |
| Definition of "Total rate of deviation" | Replaced "Total" by "Tolerable" |
| Footnote 22 | Removed comma after "paragraphs 35-36" |

| Table of Contents Part I | |
|---|---|
| Location | Change |
| Heading: "600-699 Using Work of Others" | Amended to "600-699 Using the Work of Others" |

| Changes to ISQC 1 | |
|--------------------------------------|---|
| Location | Change |
| Table of Contents, box at the bottom | Added commas after "International Standard on Quality Control (ISQC) 1" |

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| Changes to ISQC 1 | |
|--|--|
| Paragraph 9 | Amended “ <i>Handbook of International Standards on Auditing and Quality Control</i> ” to “ <i>Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements</i> ” |
| Paragraph 12(q) | Amended “International Federation of Accountants’ <i>Code of Ethics for Professional Accountants</i> (IFAC Code)” to “International Ethics Standards Board for Accountants’ <i>Code of Ethics for Professional Accountants</i> (IESBA Code)” |
| Paragraph 12(s) | Added comma after “example” |
| Paragraph 25(b) | Added comma after “and” |
| Paragraph 28(b) | Added “A” before “23” |
| Paragraph 48(c) | Amended “in inspecting the engagements” to “in inspecting the engagement” |
| Paragraph A7, A8, A10 (2 instances), A12 and A14 (2 instances) | Amended “IFAC Code” to “IESBA Code” |
| Paragraph A10 | Amended paragraph listing from “(i), (ii) and (iii)” to “(a), (b) and (c)” |
| Paragraph A10, footnote 3 | Amended “IFAC <i>Code of Ethics for Professional Accountants</i> ” to “IESBA <i>Code of Ethics for Professional Accountants</i> ” |
| Paragraph A14, footnote 4 | Amended “IFAC Code, Definitions” to “As defined in the IESBA Code” |
| Paragraph A38 | <ul style="list-style-type: none"> • Deleted comma after “firm” • Added comma after “or” |
| Paragraph A41 | Added commas before and after “other than audits of financial statements of listed entities” |
| Paragraph A66 | Amended “geographical” to “geographic” |

| Changes to ISA 200 | |
|---------------------------|---|
| Location | Change |
| Paragraph 9, footnote 2 | Amended “paragraph 43 of ISA 240” to “ISA 240, ..., paragraph 43.” |
| Paragraph 13(d) | Amended “Auditor — “ Auditor” is used to refer to the person ...” to “Auditor — The person ...” |
| Paragraph 13(j)(i), A2(a) | Added comma after “including” and “relevant” |
| Paragraph A14 | Amended “International Federation of Accountants’ <i>Code of Ethics for Professional Accountants</i> (the |

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| Changes to ISA 200 | |
|---|--|
| | IFAC Code)” to “International Ethics Standards Board for Accountants’ <i>Code of Ethics for Professional Accountants</i> (IESBA Code)” |
| Paragraph A15 (3 instances) and A16 (2 instances) | Amended “IFAC Code” to “IESBA Code” |
| Paragraph A17, footnote 9 | Amended “International Standard on Quality Control (ISQC)” to “ISQC” |
| Paragraph A20, A75, bullet 2 | Added comma after “example” |
| Paragraph A22 | Removed hyphens from “less-than-persuasive” |
| Paragraph A19, bullet 3; A23, bullet 2 and A36 | Removed comma after “timing” |
| Paragraph A43 | <ul style="list-style-type: none"> • Amended “scepticism” to “skepticism” • Removed comma after “timing” |
| Paragraph A52 | Removed hyphens from “less-than-persuasive” |
| Paragraph A62 | Amended “ <i>Handbook of International Standards on Auditing and Quality Control</i> ” to “ <i>Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements</i> ” |

| Changes to ISA 210 | |
|---------------------------|--|
| Location | Change |
| Paragraph A4 | Amended “not for profit” to “not-for-profit” |
| Appendix 1 subtitle | “Paras.” amended to “Para.” |

| Changes to ISA 220 | |
|-----------------------------------|--|
| Location | Change |
| Paragraph 2(b) | Deleted “The” before “reports” |
| Paragraph 7(b) | Deleted “only” before “for audits of financial statements of listed entities” |
| Paragraph 7(n) | Amended “International Federation of Accountants’ <i>Code of Ethics for Professional Accountants</i> (the IFAC Code)” to “International Ethics Standards Board for Accountants’ <i>Code of Ethics for Professional Accountants</i> (IESBA Code)” |
| Paragraph 24, footnote 4 | Removed “paragraph” before “A6” |
| Paragraph A4 and A5 (2 instances) | Amended “IFAC Code” to “IESBA Code” |
| Paragraph A10 | Amended “paragraph 18 and paragraph A21-A22” to |

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| Changes to ISA 220 | |
|-----------------------------|--|
| | “paragraphs 18, A21 and A22” |
| Paragraph A15 | Deleted comma after “instructions” |
| Paragraph A19 | Amended “paragraphs” to “paragraph” |
| Paragraph A21 | Deleted comma after “ethical” |
| Header before paragraph A26 | Amended “Nature, Extent and Timing ...” to “Nature, Timing and Extent ...” |

| Changes to ISA 230 | |
|---------------------------|--|
| Location | Change |
| Header before A15 | Capitalized “have been” |
| Appendix | Amended title of ISA 450 from “During” to “during” |

| Changes to ISA 240 | |
|---------------------------------------|---|
| Location | Change |
| Paragraph 5, footnote 3 | Amended “paragraph A51” to “paragraphs A51-A52” |
| Paragraph 12 | Added footnote after ISA 200 |
| Paragraph 39(c) | Added commas after “fraud” and “suspected fraud” |
| Paragraph A22 | Added comma after “example” |
| Paragraph A29 | Amended “year-over-year” to “year over year” |
| Paragraph A56, footnote 23 | Amended “IFAC <i>Code of Ethics for Professional Accountants</i> ” amended to “IESBA <i>Code of Ethics for Professional Accountants</i> ” |
| Footer running through Appendices 1-3 | Renamed “ISA 240 APPENDIX” to “ISA 240 APPENDIX 1, APPENDIX 2 and APPENDIX 3” accordingly |
| Appendix 1 | Amended footnote numbering in appendix to restart at “Footnote 1” |
| Appendix 2, bullet 8 | Added period under section “Specific Responses—Misstatements Due to Misappropriation of Assets” |

| Changes to ISA 250 | |
|---------------------------|---|
| Location | Change |
| Paragraph 5, footnote 2 | Amended “paragraph A51” to “paragraphs A51-A52” |
| Paragraph 16 | Added comma after “governance” |
| Paragraph 29, footnote 7 | Removed “paragraph” after “and” |

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| Changes to ISA 250 | |
|---------------------------|---|
| Paragraph A18 | Amended “Other Matter(s)” to “Other Matter” |

| Changes to ISA 260 | |
|---------------------------------------|--|
| Location | Change |
| Paragraph A1 | Added comma after “In some jurisdictions” |
| Paragraph A3 | Added comma after “in some cases” |
| Paragraph A40 | Added new bullet starting from the words “Communications regarding independence” |
| Footer running through Appendices 1-2 | Renamed “ISA 260 APPENDIX” to “ISA 260 APPENDIX 1 and APPENDIX 2” accordingly |
| Appendices 1 and 2 | Amended footnote numbering in each appendix to restart at “Footnote 1” |

| Changes to ISA 265 | |
|-----------------------------------|---------------------------------|
| Location | Change |
| Paragraph A15, bullets 1, 2 and 4 | Amended “instance” to “example” |

| Changes to ISA 300 | |
|---------------------------|---------------------------------|
| Location | Change |
| Paragraph 12, footnote 6 | Deleted “paragraph” after “and” |
| Paragraph A8, bullet 3 | Amended “cut-off” to “cutoff” |

| Changes to ISA 315 | |
|--|---|
| Location | Change |
| Paragraph 11(b)(iv) | Added comma after “financed” |
| Paragraph 25(b) | Added comma after “disclosures” |
| Paragraph 32, footnote 2 | Deleted “paragraph” after “and” |
| Paragraph A2 | Added comma after “related assertions” and “disclosures” |
| Paragraph A14, bullet 3; A42, A74, A109 and A114 | Deleted comma after “timing” |
| Paragraph A15 | Amended “specialists” to “those with specific skills or knowledge,” |
| Paragraph A19, bullet 1 and A24, bullet 1, hollow bullet 1 | Amended “industry specific” to “industry-specific” |
| Paragraph A23, bullet 1 | Added comma after “example” |

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| Changes to ISA 315 | |
|---------------------------------------|---|
| Paragraph A29 | Amended “Ref.” to “Ref:” |
| Paragraph A76 | Amended “small business” to “small entity” |
| Header following Paragraph A80 | Deleted “the” before “Related Business Processes” |
| Paragraph A95 and A96 (two instances) | Deleted hyphen from “IT-controls” |
| Paragraph A103 | Moved comma from after “by” to before “by” |
| Paragraph A104 | Added comma after “purpose” |
| Appendix 1 subtitle | Deleted “Paras.” after “Ref:” |
| Appendix 1, paragraph 9, bullet 1 | Italicized “Performance reviews” |
| Appendix 1, paragraph 9, bullet 2 | Deleted hyphen from “IT-controls” |
| Appendix 2, bullet 13 | Deleted hyphens from “off-balance-sheet” |
| Footer running through Appendices 1-2 | Renamed “ISA 240 APPENDIX” to “ISA 240 APPENDIX 1 and APPENDIX 2” accordingly |

| Changes to ISA 320 | |
|---------------------------|---------------------------------|
| Location | Change |
| Paragraph 14, footnote 4 | Deleted “paragraph” after “and” |

| Changes to ISA 330 | |
|--|---|
| Location | Change |
| Paragraph 6, 23, 28(a), A1, Header before paragraph A4, A8 and A58 | Deleted comma after “timing” |
| Paragraph 10(b) | Added a comma after “(indirect controls)” |
| Paragraph 13(c), A30 and A38, bullet 6 | Deleted hyphen from “IT-controls” |
| Paragraph 28, footnote 2 | Deleted “paragraph” after “and” |
| Paragraph A2 | Added hyphen to “period end” |
| Paragraph A48 | Amended “cut-off” to “cutoff” |

| Changes to ISA 402 | |
|----------------------------|--|
| Location | Change |
| Header before paragraph 19 | Added comma after “Regulations” |
| Paragraph A2 and A10 | Added comma after “example” |
| Paragraph A16 | Removed “[proposed]” |
| Paragraph A16, footnote 8 | Removed “[Proposed]” and “Third Party” |
| Paragraph A19 | Amended “nature, extent and timing” to “nature, timing and extent” |

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| Changes to ISA 402 | |
|-----------------------------|---------------------------------|
| Header before paragraph A41 | Added comma after “Regulations” |

| Changes to ISA 450 | |
|---|---|
| Location | Change |
| Table of Contents (2 instances) and Header before paragraphs 14 and A24 | Amended “Written Representation” to “Written Representations” |
| Paragraph 15, footnote 5 | Deleted “paragraph” after “and” |

| Changes to ISA 500 | |
|-----------------------------|---|
| Location | Change |
| Paragraph 9 | Added a comma after “including” |
| Header before paragraph A37 | Added a comma after “Capabilities” |
| Paragraph A45, bullet 4 | Amended “auditor’s expert” to “management’s expert” |
| Paragraph A48, bullet 3 | Added a comma after “data” |

| Changes to ISA 501 | |
|-------------------------------------|---|
| Location | Change |
| Paragraph A3, bullet 6 | Amended “with regards” to “with regard” |
| Paragraphs A5, A7, A13, A16 and A23 | Added a comma after “example” |
| Paragraph A26 | Amended “stand-alone-basis” to “standalone basis” |

| Changes to ISA 505 | |
|---------------------------|----------------------------------|
| Location | Change |
| Paragraph 15(b) | Deleted comma after “homogenous” |
| Paragraph A12 | Added a comma after “example” |
| Paragraph A18, bullet 1 | Deleted hyphen from “period-end” |
| Paragraph A20 | Amended “Ref.” to “Ref:” |

| Changes to ISA 510 | |
|---------------------------|---|
| Location | Change |
| Paragraph 4 | Amended paragraph listing from “(a), (a) and (b)” to “(a), (b) and (c)” |
| Paragraph A2 | Amended “their” to “the auditor’s” |
| Paragraph A7 | Added comma after “property” |

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| Changes to ISA 510 | |
|---------------------------------|--|
| Appendix, Illustrations 1 and 2 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix, Illustration 2 | Amended header “Opinion on the financial position” to “Opinion on the Financial Position” |
| Appendix, Illustration 2 | Added comma after “(or give a true and fair view of)” |
| Appendix | Amended footer from “ISA 510” to “ISA 510 APPENDIX” |
| Appendix | Amended footnote numbering in appendix to restart at “Footnote 1” |

| Changes to ISA 530 | |
|---|---|
| Location | Change |
| Paragraphs 5(d), (f) and (i) | Added period after “Para” |
| Subheading above paragraph 6 and Header “Sample Design, Size and Selection ...” before paragraph A4 | Added comma after “Size” |
| Paragraph A6 | <ul style="list-style-type: none"> • Deleted comma after “only” • Added comma after “those” |

| Changes to ISA 540 | |
|-----------------------------|--|
| Location | Change |
| Table of Contents | Amended page numbers for “Risk Assessment Procedures and Related Activities” from “9” to “8–9” |
| Paragraph 17(a) | Capitalized “management’s” |
| Paragraph 17(b) | Capitalized the first “the” |
| Paragraph 23, footnote 8 | Deleted “paragraph” after “and” |
| Paragraph A5 | Deleted comma after “at fair value” |
| Paragraph A43 | Added comma after “in some cases” |
| Paragraph A64 | Deleted hyphen from “period-end” |
| Paragraph A81 | Added comma after “those discussed above” |
| Paragraph A87, bullet 5 | Amended “making” to “developing” |
| Paragraph A90 | Amended “make” to “develop” |
| Paragraph A92 | Amended “makes” to “develops” |
| Heading above paragraph A96 | Capitalized “whether” |

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| Changes to ISA 540 | |
|---------------------------|---|
| Appendix | Amended footnote numbering in appendix to restart at “Footnote 1” |

| Changes to ISA 550 | |
|-----------------------------|--|
| Location | Change |
| Paragraph 6, footnote 5 | Amended “paragraph A52” to “paragraphs A51-A52” |
| Paragraph 19 | Amended “Ref: Para. A6 and A29-A30” to “Ref: Para. A6, A29-A30” |
| Paragraph 19 | Amended period after “A6” to comma |
| Header before Paragraph A23 | <ul style="list-style-type: none"> • Left-aligned header • Deleted period • Added “(Ref: Para. 15)” |
| Paragraph A40 | Amended “error or fraud” to “fraud or error” |

| Changes to ISA 560 | |
|----------------------------|---|
| Location | Change |
| Paragraph 7(c) | Deleted commas after “meetings” and “those charged with governance” |
| Paragraph 10(a) | Added semi-colon after “governance” |
| Paragraph 13(b) | Deleted comma after “take appropriate action” |
| Paragraph 16 | Amended “Other Matter(s)” to “Other Matter” |
| Paragraph A3 | Added comma after “opinion on the financial statements” |
| Paragraph A6 | Removed hyphen from “cut-off” |
| Header before paragraph A9 | Amended “Ref.” to “Ref:” |

| Changes to ISA 570 | |
|---------------------------|--|
| Location | Change |
| Paragraph 6 | Deleted “and presentation” |
| Paragraph 7, footnote 2 | Added “paragraphs A51-A52” |
| Paragraph 12 | Amended “(Ref: Para. A7-A9; A11-A12)” to “(Ref: Para. A7-A9, A11-A12)” |
| Paragraph 19(b) | Amended “(See ISA 706 ⁵) to “ ⁵ ” |
| Paragraph 23(b) | Deleted “and presentation” |
| Paragraph A12 | Amended “owner manager” to “owner-manager” |

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| Changes to ISA 570 | |
|---------------------------|---|
| Paragraph A12 | Added comma after “In such circumstances” |
| Paragraph A23 | Added a comma after “(or “give a true and fair view of”)” |

| Changes to ISA 580 | |
|--|---|
| Location | Change |
| Paragraph 10 | Added comma after “including” and “relevant” |
| Paragraph 11(a) | Amended “audit engagement,” to “audit engagement;” |
| Paragraph A3 | Deleted “and presenting” |
| Paragraph A16 | Added comma after “In some circumstances” |
| Footer running through Appendices 1-2 | Renamed “ISA 580 APPENDIX” to “ISA 580 APPENDIX 1 and APPENDIX 2” accordingly |
| Appendix 2, header “Financial Statements”, bullet 1 | Italicized the words “give a true and fair view” |
| Appendix 2 | Amended footnote numbering in appendix to restart at “Footnote 1” |
| Appendix 2, first bullet after header “Information Provided” | Added a comma after “statements” |

| Changes to ISA 600 | |
|--|--|
| Location | Change |
| Paragraph 13, bullets | Amended bullets to “(a)” and “(b)” |
| Paragraph 13(b) | Removed “)” at end of sentence |
| Header before paragraph 17 | Added comma after “Components” |
| Paragraph 50, footnote 13 | Deleted “paragraph” after “and” |
| Paragraph A2 (2 instances) | Amended “geographical” to “geographic” |
| Paragraph A21, bullet 2 | Added comma after “components” |
| Appendix 1 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix 1 | Amended “as of” to “as at” in the 2 nd paragraph after the header |
| Appendix 1, Paragraph after header “Qualified Opinion” | <ul style="list-style-type: none"> • Deleted comma after “materials respects” • Added comma after “(or give a true and fair view of)” |

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| Changes to ISA 600 | |
|--|---|
| Appendix 4, first paragraph of sample letter | <ul style="list-style-type: none"> • Added comma after “(or give a true and fair view of)” • Amended “as of [date] and of its financial performance” to “as at [date] and (of) its financial performance” |
| Footer running through Appendices 1-5 | Renamed “ISA 600 APPENDIX” to “ISA 600 APPENDIX 1, APPENDIX 2, APPENDIX 3, APPENDIX 4 and APPENDIX 5” accordingly |
| Appendices 1-5 | Amended footnote numbering in each appendix to restart at “Footnote 1” |

| Changes to ISA 610 | |
|---------------------------|--------------------------------------|
| Location | Change |
| Paragraph 9(d) | Deleted extra space after “auditor.” |
| Paragraph 13, footnote 2 | Deleted “paragraph” after “and” |

| Changes to ISA 620 | |
|--|-----------------------------|
| Location | Change |
| Appendix, header “The Respective Roles and Responsibilities ...,” bullet 2 | Added comma after “example” |

| Changes to ISA 700 | |
|--|--|
| Location | Change |
| Paragraph 10 | Added superscripted comma between “ ⁷ ” and “ ⁸ ” |
| Paragraph 13(d) | Added comma after “comparable” |
| Paragraph 44(b) and A42 | Added dash in “43(a)(i)” |
| Paragraph A50 | Amended “cross references” to “cross-references” |
| Paragraph A20 | Added comma after “including” and “relevant” |
| Appendix, Illustration 1, box at the top | Added “the” after “reflect” in bullet 3 |
| Appendix, Illustrations 1 and 3 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix 1, Illustrations 1-3 | Amended footnote numbering in Appendix to restart at “Footnote 1” |

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| Changes to ISA 705 |
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| Changes to ISA 705 | |
|------------------------------|--|
| Location | Change |
| Footnote 5 | Amended reference to ISA 450, paragraph 4(a) to ISA 450, paragraph 11. |
| Appendix, Illustrations 1 -5 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix | Amended footnote numbering in Appendix to restart at “Footnote 1” |

| Changes to ISA 706 | |
|---------------------------------------|--|
| Location | Change |
| Paragraph 5 | Deleted “the” before “purposes” |
| Appendices 1 and 2 | Deleted comma after December 15, 2009 |
| Appendix 3 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix 3, footnote 5 (2 instances) | Added hyphen to “subtitle” |
| Appendix 3, footnote 8 | Amended “nor” to “not” |
| Appendix 3 | Amended footnote numbering in Appendix 3 to restart at “Footnote 1” |
| Footer running through Appendices 1-3 | Renamed “ISA 706 APPENDIX” to “ISA 706 APPENDIX 1, APPENDIX 2 and APPENDIX 3” accordingly |

| Changes to ISA 710 | |
|-----------------------------|--|
| Location | Change |
| Table of Contents | Added “paragraph” at the top of the table |
| Paragraph 14 | Superscripted “4” after “statements.” |
| Paragraph A6 | Deleted commas before and after “where relevant” |
| Appendix, Illustrations 1-4 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |
| Appendix | Amended footnote numbering in Appendix to restart at “Footnote 1” |

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| Changes to ISA 720 | |
|---------------------------|---|
| Location | Change |
| Footnote 1 | Deleted “see” |
| Paragraph 10(a) | Amended “Other Matter(s)” to “Other Matter” |
| Paragraph 10(a) | Deleted “or” from after semicolon |
| Paragraph 10(c) | Amended “engagements” to “engagement” |

| Changes to ISA 800 | |
|---------------------------|---|
| Location | Change |
| Paragraph A9, footnote 10 | Added comma after “18” |
| Appendix | Amended footnote numbering in Appendix to restart at “Footnote 1” |

| Changes to ISA 805 | |
|---------------------------------------|---|
| Location | Change |
| Paragraph 10 | Added superscripted comma between “ ⁶ ” and “ ⁷ ” |
| Paragraph A5, footnote 14 | Added comma after “18” |
| Paragraph A6 | Deleted extra space before “Compliance” |
| Paragraph A8(a) | Reformatted (i) and (ii) as list below A8(a) |
| Footer running through Appendices 1-3 | Renamed “ISA 805 APPENDIX” to “ISA 805 APPENDIX 1, APPENDIX 2 and APPENDIX 3” accordingly |
| Appendix 1, Illustration 1 | Amended footnote numbering in Appendix 1 to restart at “Footnote 1” |

| Changes to ISA 810 | |
|-----------------------------|--|
| Location | Change |
| Paragraph 22 | Deleted “)” after ISA 710 |
| Header before paragraph A15 | Replaced “.” after Para. 14 with “;” |
| Appendix | Amended footnote numbering in Appendix to restart at “Footnote 1” |
| Appendix, Illustration 3 | Amended “balance sheet” to “statement of financial position”, “income statement” to “statement of comprehensive income” and “cash flow statement” to “statement of cash flows” |