Preface to the International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services

[No amendments are proposed to paragraphs 1-11.]

Other International Standards

12a. Some International Standards identified in paragraphs 5-7 contain: objectives, requirements, application and other explanatory material, introductory material and definitions. These terms are to be interpreted in a directly analogous way to how they are explained in the context of ISAs and financial statement audits in ISA 200.

12. The Other International Standards identified in paragraphs 5-7 contain basic principles and essential procedures...

[When the conforming amendments are included in the Preface, paragraph 12a will become paragraph 12 and the Preface will be renumbered accordingly. No amendments are proposed to paragraphs 13-21.]