ISA 810

Other Information in Documents Containing Summary Financial Statements

24. The auditor shall read and consider the other information, other than the summary financial statements, included in a document containing the summary financial statements and related auditor’s report to consider whether there is a material inconsistency between the other information and, if any, with the summary financial statements. If, on reading the other information, the auditor identifies a material inconsistency, the auditor shall determine whether the summary financial statements or the other information needs to be revised. If, on reading the other information, the auditor becomes aware of an apparent material misstatement of fact that the other information needs to be revised, the auditor shall discuss the matter with management. (Ref: Para. A19)

A19. ISA 720 (Revised) contains requirements and guidance relating regarding the auditor’s responsibilities relating to reading other information in a financial statement audit engagement included in a document containing the audited financial statements and related auditor’s report, and responding to material inconsistencies and material misstatements of fact. Adapted as necessary in the circumstances, they may be helpful in applying the requirement in paragraph 24.

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1 ISA 810, Engagements to Report on Summary Financial Statements
2 ISA 720 (Revised), The Auditor’s Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements