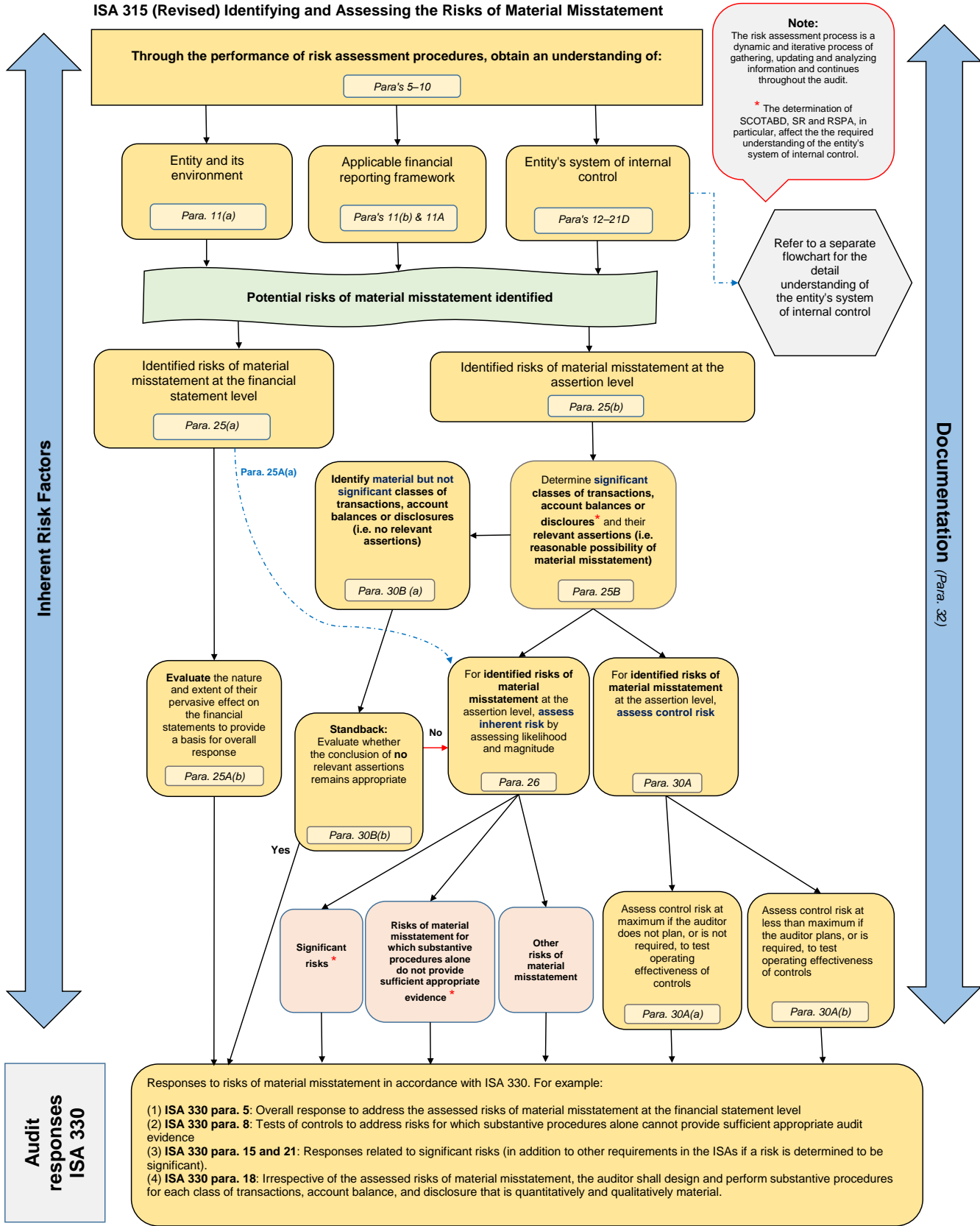


ISA 315 (Revised) Identifying and Assessing the Risks of Material Misstatement



Acronyms:

- SCOTABD - Significant classes of transactions, account balance or disclosures
- SR - Significant risks
- RSPA - Risks of material misstatement for which substantive procedures alone do not provide sufficient appropriate audit evidence