

Supplement to Agenda Item 3

Roadmap of Agenda Item 3-B to December 21, 2019 Draft

1. The purpose of this supplement is to provide a mapping of the requirements and application material paragraphs in **Agenda Item 3-B** to the full turnaround draft of proposed ISA 600 (Revised)¹ as distributed to the Board on December 21, 2019 (December 21, 2019 draft).
2. Based on the comments received from the Board and comments received through outreach, several paragraphs were clarified and re-organized by the ISA 600 Task Force (the Task Force). The issues paper (**Agenda Item 3**, section I-A) provides more background on the restructuring to the following sections:
 - Considerations when component auditors are involved;
 - Going concern, related parties and subsequent events; and
3. When using this supplement, Board members are asked to take into account the following:
 - Some paragraphs were split up and moved to two or more paragraphs. Therefore, there will be several paragraphs in **Agenda Item 3-B** that are mapped to the same paragraph in the December 21, 2019 draft. Conversely, other paragraphs were merged and therefore certain paragraphs in **Agenda Item 3-B** will have multiple paragraph references in the right-hand column below.
 - The Task Force also added several new paragraphs. In these cases, no reference is included in the right-hand column.

Paragraph in Agenda Item 3-B	Paragraph reference in December 21, 2019 draft
1	1
2	-
3	6A
4	-
5	7
6	8
7	9
8	10
9	10A
10	11A
11	11D(a)
12	-

¹ Proposed International Standard on Auditing (ISA) 600 (Revised), *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)*

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13	11B
14	11B
15	13
16	11D(b)
17	40(b)
18	37A
19	37B
20	37C
21	37D
22	17
23	-
24	41B(a), 40(a)
25	41C, 40(a)
26	17B
27	17B, 40(a)
28	20A
29	20A, 40(a)
30	24
31	33
32	35
33	37
34	-
35	-
36	33A
37	36
38	41B(b), 40(a)
39	24A
40	40
41	41
42	41A
43	-
44	41D
45	44
46	45
47	44A

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48	45A
49	46
50	47
51	48
52	49
53	50
A1	A1AA
A2	A1B
A3	-
A4	-
A5	-
A6	-
A7	A1D
A8	A1C
A9	A29C
A10	A4A
A11	-
A12	A5A
A13	A5B
A14	A5C
A15	A9A
A16	A9A
A17	A11
A18	A11A
A19	A12
A20	A12A
A21	A9D
A22	A9C
A23	-
A24	A12BA
A25	A12C
A26	A12D
A27	-
A28	A12E
A29	A12G

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A30	A12H
A31	-
A32	A57B
A33	A57A
A34	A57C
A35	A57E
A36	A57F
A37	A57G
A38	A57H
A39	A57J
A40	A57K
A41	-
A42	A57M
A43	A57N
A44	A57O
A45	A57P
A46	A57R
A47	A57S
A48	A57T
A49	A23
A50	A23AA
A51	A23C
A52	-
A53	-
A54	-
A55	-
A56	-
A57	A26A
A58	-
A59	-
A60	-
A61	A26C
A62	A26D
A63	-
A64	A24

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A65	A26
A66	A28
A67	A29
A68	A23D, A23E
A69	A61A
A70	A29D
A71	A29DA
A72	A29E
A73	-
A74	A29F
A75	-
A76	-
A77	-
A78	-
A79	A29G
A80	A30
A81	A29FA
A82	-
A83	-
A84	A29FB
A85	A30A
A86	A30C
A87	A30D
A88	A30E
A89	A30F
A90	A30G
A91	A30H
A92	A30I
A93	-
A94	A26B
A95	A55B
A96	A56
A97	A30Aa
A98	-
A99	A30JA

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A100	A30K
A101	A30L
A102	A30M
A103	A55C
A104	A30N
A105	A30O
A106	-
A107	A57U
A108	A57V
A109	A58
A110	A58A
A111	A60A
A112	A60C
A113	A61
A114	A61B, A61C
A115	A61C
A116	-
A117	A63
A118	A63A
A119	A63B
A120	-
A121	A64
A122	A65
A123	A66
A124	-
A125	A67A
A126	-
A127	A66B
A128	A67
A129	A66A
A130	-