

30 October 2015

Kathleen Healy  
Technical Director  
International Auditing and Assurance Standards Board  
529 Fifth Avenue, 6<sup>th</sup> Floor  
New York, New York 10017  
USA

Dear Mdm,

**RESPONSE TO THE INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD (IAASB) EXPOSURE DRAFT (ED): PROPOSED ISA 810 (REVISED), ENGAGEMENTS TO REPORT ON SUMMARY FINANCIAL STATEMENTS**

In preparation of this comment letter, the Institute of Singapore Chartered Accountants (ISCA) has sought views from its members through a one-month public consultation process and discussed the ED with members of the ISCA Auditing and Assurance Standards Committee.

We support the IAASB's approach to only make limited and conforming changes to ISA 810 arising from the enhancements to auditor reporting. We agree with the proposed amendments made to the standard as well as the proposed effective date which is to be in line with the effective date of the new and revised auditor reporting standards.

Should you require any further clarification, please feel free to contact Mr Kang Wai Geat, Assistant Director, Technical Advisory and Professional Standards, or Ms Fua Qiu Lin, Manager, Technical Advisory and Professional Standards, at ISCA via email at [waigeat.kang@isca.org.sg](mailto:waigeat.kang@isca.org.sg) or [qiulin.fua@isca.org.sg](mailto:qiulin.fua@isca.org.sg) respectively.

Yours faithfully,



**Mr Titus Kuan**  
Director  
Technical Advisory and Professional Standards