

Note to Users of This Table

In June 2012, the 2012 edition of *Handbook of International Quality Control, Auditing Review, Other Assurance, and Related Services Pronouncements* (2012 Handbook) was published. To assist users, this Consolidated Table of Changes outline editorial and formatting changes made in finalizing the 2012 Handbook.

The 2012 Handbook can be accessed free-of-charge from the IAASB Publications and Resources site under the Handbooks filter: www.ifac.org/auditing-assurance/publications-resources.

Consolidated Table of Changes

Changes to All Pronouncements	
Location	Change
Box following Table of Contents	Added “,” after the title of the pronouncement and amended “Titles” to <i>Title</i>
All references to titles of pronouncements	Added “,” after the title of the pronouncement if the title is not ending the sentence
Footnotes	Amended “Title” to <i>Title</i> for titles of all IAASB pronouncements and the <i>Code of Ethics for Professional Accountants</i>
Footnotes	Removed “.” in all footnotes that are not complete sentences

Changes to Part I

Changes to Table of Contents Part I	
Location	Change
Contents	Amended “Quality Controls” to “Quality Control” in the title of ISQC 1

Changes to Preface	
Location	Change
Contents	Added a Table of Contents

Changes to Glossary of Terms	
Location	Change
Reasonable assurance	Amended “In the context of assurance engagements, including audit engagements, and in quality control” to “in the context of audit engagements, and in quality control”

Changes to ISQC 1	
Location	Change
Paragraph 48(c)	Amended “in inspecting the engagements” to “in inspecting the engagement”
Paragraph A10	Amended “this ISA” to “this ISQC” and removed footnote 3

Changes to ISA 210	
Location	Change
Paragraph A23	Amended “audit team” to “engagement team”

Changes to ISA 240	
Location	Change
Paragraph 5, footnote 3	Amended “paragraph A51” to “paragraphs A51–A52”

Changes to ISA 260	
Location	Change
Paragraph A29	Amended “audit team” to “engagement team”

Changes to ISA 300	
Location	Change
Paragraph A11	Amended “audit team” to “engagement team”
Appendix	Amended footnote numbering in Appendix to restart at “Footnote 1”

Changes to ISA 330	
Location	Change
Paragraph A1	Amended “audit team” to “engagement team”

Changes to ISA 510	
Location	Change
Appendix	<ul style="list-style-type: none"> • Amended reference in footnotes 5 and 6 from footnote 9 to footnote 4 • Amended reference in footnotes 11 and 12 from footnote 15 to footnote 10

Changes to ISA 540	
Location	Change
Paragraph 8(c)iii	Amended “Para. A29vA30” to “Para. A29–A30”

Changes to ISA 550	
Location	Change
Paragraph 6, footnote 5	Amended “paragraph A52” to “paragraphs A51–A52”

Changes to ISA 570	
Location	Change
Title	Removed “G5” before “International Standard on Auditing 570”

Changes to ISA 600	
Location	Change
Appendix 1	Amended reference in footnotes 4 and 5 from footnote 27 to footnote 3

Changes to ISA 700	
Location	Change
Appendix	<ul style="list-style-type: none"> • Amended reference in footnotes 4 and 5 from footnote 28 to footnote 3 • Amended reference in footnotes 11 and 12 from footnote 35 to footnote 10

Changes to ISA 705	
Location	Change
Appendix	<ul style="list-style-type: none"> • Amended reference in footnotes 5 and 6 from footnote 12 to footnote 4 • Amended reference in footnotes 10 and 11 from footnote 17 to footnote 9 • Amended reference in footnotes 15 and 16 from footnote 22 to footnote 14

Changes to ISA 706	
Location	Change
Appendix 3	<ul style="list-style-type: none"> • Amended reference in footnotes 5 and 6

	from footnote 7 to footnote 4
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Changes to ISA 710	
Location	Change
Appendix	<ul style="list-style-type: none"> Amended reference in footnotes 4 and 5 from footnote 10 to footnote 3 Amended reference in footnotes 9 and 10 from footnote 15 to footnote 8 Amended reference in footnotes 14 and 15 from footnote 20 to footnote 13 Amended reference in footnotes 19 and 20 from footnote 25 to footnote 18

Changes to IAPN 1000	
Location	Change
Appendix 1, paragraph 10	Added new footnote 1 “ISA 402, <i>Audit Considerations Relating to an Entity Using a Service Organization</i> ”
Appendix 1, paragraph 13(a)	Amended “they enter” into “management enters”
Appendix 1, paragraph 13(c)	Amended “Monitors their outstanding positions to understand how market conditions are affecting their exposures;” to “Monitors the entity’s outstanding positions to understand how market conditions are affecting their exposures;”
Appendix 1, paragraph 33	Amended “put” to “puts”

Changes to ISA 315 (Revised)	
Location	Change
Paragraph A7	Added 2 additional bullets: <ul style="list-style-type: none"> Inquiries directed to the risk management function (or those performing such roles) may provide information about operational and regulatory risks that may affect financial reporting. Inquiries directed to information systems personnel may provide information about system changes, system or control failures, or other information system-related risks.
Paragraph A111	Amended “focussed” to “focused”

Changes to ISA 610 (Revised)	
Location	Change
Paragraph 4	Removed "(Ref: Para. A31)"
Paragraph 9	Amended "internal auditor function" to "internal audit function"
Paragraph 16	Amended (Para Ref: A15–A17) to (Ref: Para. A15–A17)
Paragraph 16(b)	Amended (Para Ref: A20–A22) to (Ref: Para. A20–A22)
Paragraph A1, last sentence of 4 th bullet	Amended "including those that are relevant to the audit" to "including those controls that are relevant to the audit"
Paragraph A7 penultimate bullet	Added a comma before for example
Paragraph A17	Amended "internal auditor function" to "internal audit function"
Paragraph A21	Amended "risks of material misstatement" to "risk of material misstatement"
Footnote 19	Removed " <i>Communication with Those Charged with Governance</i> ,"

Changes to Conforming Amendments arising from ISA 610 (Revised)	
Location	Change
ISA 260 and related footnote	Added "(Revised)" after ISA 315 Amended footnote from "ISA 315 (Revised), paragraph A70" to "ISA 315 (Revised), paragraph A77"
ISA 500, paragraph A51	Amended "In" to "In"
ISA 550, paragraph A17	Added "(Revised)" after ISA 315
ISA 600	<u>Appendix 2 footnote</u> Added "(Revised)" After ISA 610 <u>Appendix 5</u> Removed the following bullet and corresponding footnote: <ul style="list-style-type: none"> The ethical requirements that are relevant to the group audit and, in particular, the independence requirements <u>for example, where the auditor is prohibited by law or regulation from obtaining direct assistance from using internal auditors to provide direct assistance, it is relevant for the group auditors to consider whether the prohibition also</u>

	<u>extends to component auditors and if so, to address this in the communication to the component auditors.</u> ⁷
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Changes to Part II

Changes to the International Framework for Assurance Engagements	
Location	Change
Paragraph 2	Amended “ <i>Handbook of International Auditing, Assurance, and Ethics Pronouncements</i> ” to “ <i>Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements</i> ”
Paragraph 3	Amended “the IFAC Code of Ethics for Professional Accountants (the Code)” to “the <i>Code of Ethics for Professional Accountants</i> issued by the International Ethics Standards Board for Accountants (IESBA Code)”
Paragraph 4(b)	Changed footnote 3 to superscript text
Paragraph 5	Amended “the Code” to “the IESBA Code”
Paragraph 6	Amended “the Code” to “the IESBA Code”

Changes to ISRE 2400	
Location	Change
Paragraph 4	Bolded “The” and amended (the IESBA Code) to (IESBA Code)
Appendix 1, 2, 3, 4	Amended footnote numbering in each Appendix to restart at “Footnote 1”
Appendix 4	Amended footnotes 5 and 6 from “See footnote 4.” to “Or indicate the relevant national accounting standards”

Changes to ISRE 2410	
Location	Change
Appendix 4	<ul style="list-style-type: none"> • Amended footnote numbering in Appendix to restart at “Footnote 1” • Amended renumbered footnote 3 to refer to footnote 1 • Amended renumbered footnote 4 to refer to footnote 2
Appendix 5, 6, 7	<ul style="list-style-type: none"> • Amended footnote numbering in each Appendix to restart at “Footnote 1” • Amended renumbered footnotes 1 and 3 to

2012 HANDBOOK CONSOLIDATED TABLE OF CHANGES

	<p>refer to footnote 1 of Appendix 4</p> <ul style="list-style-type: none"> Amended renumbered footnotes 2 and 4 to refer to footnote 2 of Appendix 4
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Changes to ISAE 3000	
Location	Change
Header above paragraph 3, paragraphs 3, 7, 8, 18, 19, 20, 25, footnote 2 and footnote 6	Amended “the Framework” to “the Assurance Framework”
Paragraph 4	Amended (the IESBA Code) to (IESBA Code)

Changes to ISAE 3402	
Location	Change
Footnote 11	Amended “International Standard on Quality Control (ISQC) 1, paragraphs A54–A55, provide further guidance.” to Amended “International Standard on Quality Control (ISQC) 1, <i>Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements</i> , paragraphs A54–A55, provide further guidance.”

Changes to ISRS 4400	
Location	Change
Paragraph 7	Amended (the IESBA Code) to (IESBA Code)

Changes to ISRS 4410	
Location	Change
Paragraph 5	Amended (the IESBA Code) to (IESBA Code)
Appendix 2	<ul style="list-style-type: none"> Amended footnote numbering in the Appendix to restart at “Footnote 1” Amended renumbered footnote 1 from “See footnote 2.” to “It may also be appropriate for the accountant to refer to the special purpose for which or party for whom the information has been prepared. Alternatively, or in addition, the accountant may add some form of caution designed to ensure that it is not used for purposes other than those intended.” Amended renumbered footnote 2 from “See footnote 2.” to “See footnote 1.”

Changes to ISAE 3410	
Location	Change
Paragraph 56	Amended ... GHG statement. (See paragraph 72.) to ... GHG statement (see paragraph 72).

Changes to ISAE 3420	
Location	Change
Paragraph 7	Removed footnote 3 – ISAE 3000, <i>Assurance Engagements Other than Audits or Reviews of Historical Financial Information</i>