



INTERNATIONAL AUDITING STANDARDS UPDATE

AIM	To provide delegates with an update and insight into the recent developments In International Auditing Standards
0830	Introduction
0845	<u>Clarity ISA's</u> An overview of changes to auditing arising from clarity project
0915	<u>Audit Issues (1) Revised Standards</u> ISA 200 Overall Objectives and conduct of audit, ISA 540 Accounting Estimates and Fair Values
1015	Coffee
1035	<u>Audit Issues (2) Revised Standards</u> ISA 540 continued ISA 265 Communicating Deficiencies in Internal Controls,
1130	<u>Audit Issues (3) Revised Standards</u> ISA 580 Written Representations, ISA 550 Related Parties, ISA 505 Written Representations
1215	Lunch
1315	<u>Audit Issues (4) Revised Standards</u> ISA 600 Audit of Group Financial Statements, ISA 620 Work of Experts
1415	<u>SMEs and the new ISAs</u> Application of ISA's to audits of SME's
1445	Tea
1500	<u>Ethics</u> IFAC Code of Ethics Section 290
1620	Questions
1630	Course Closes