



# IAASB Update 国际审计和鉴证准则理事会最新进展

Cross-straits, Hong Kong SAR and Macau SAR Accountancy Profession Conference  
海峡两岸及港澳地区会计师行业交流研讨会

Nov 11, 2018

2018年11月11日

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IAASB

International Auditing  
and Assurance  
Standards Board

## About the IAASB 关于IAASB

- Independent standard-setting body that serves the public interest by setting high-quality auditing, assurance, and other related standards
  - Rigorous and transparent due process in developing its pronouncements, with input obtained from a wide range of stakeholders
- Full-time independent Chairman and 17 volunteer members, 50-50 balanced between practitioners and non-practitioners
- IAASB是独立的准则制定机构，制定高质量的国际审计、鉴证及其他相关服务准则，为公众利益服务
  - 关于公告制定和发布拥有严格和透明的正规程序，并从广大利益相关者处获得相关建议
- 包括全职独立主席及17名参与成员，由相同比例的会计师行业人士和非会计师行业人士组成

## About the IAASB 关于IAASB

- Oversight by the Public Interest Oversight Board (PIOB)
- Strategic and technical advice provided by the Consultative Advisory Group
  - 30+ international organizations representing investors, regulators, preparers, policymakers and others
- 受公共利益监督委员会 (Public Interest Oversight Board, PIOB) 的监督
- 咨询顾问团 (Consultative Advisory Group, CAG) 为其提供战略咨询和技术咨询
  - 咨询顾问团 ( CAG ) 由包括投资者、监管机构、准则编制者和政策制定者等在内的30多个国际组织构成

## Global Adoption of Clarified ISAs (Based on IFAC) 修订后的国际审计准则在全球的使用(由IFAC提供 )

### Jurisdictions Using Clarified ISAs Already, or Committed to Using Them in the Near Future (124)

#### 已经使用或承诺将使用修订后的国际审计准则的国家或地区(共124个)

**Europe (42):** Albania, Armenia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France (Experts Comptables), FYR Macedonia, Georgia, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Lithuania, Luxembourg, Malta, Moldova, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom

**Americas (20):** Argentina, Bahamas, Barbados, Brazil, Canada, Cayman Islands, Chile, Colombia, Costa Rica, El Salvador, Guatemala, Guyana, Jamaica, Mexico, Nicaragua, Panama, Puerto Rico (private companies), Trinidad and Tobago, Uruguay, USA (private companies)

**Asia and Oceania (22):** Australia, Bangladesh, **China Mainland, Hong Kong S.A.R**, India, Indonesia, Japan, Kazakhstan, Kyrgyz Republic, Malaysia, Mongolia, Nepal, New Zealand, Pakistan, Papua New Guinea, Philippines, Singapore, South Korea, Sri Lanka, Thailand, Uzbekistan (listed entities), Vietnam

**Africa/Middle East (40):** Bahrain, Benin, Botswana, Burkina Faso, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Equatorial Guinea, Gabon, Ghana, Guinea, Guinea-Bissau, Ivory Coast, Jordan, Kenya, Kuwait, Lebanon, Lesotho, Malawi, Mali, Mauritius, Namibia, Niger, Nigeria, Palestine, Republic of the Congo, Rwanda, Senegal, Sierra Leone, South Africa, Swaziland, Tanzania, Togo, Tunisia, Uganda, United Arab Emirates (Abu Dhabi and Dubai), Zambia, Zimbabwe

## Regulatory Focus on the IAASB IAASB在监管方面的关注点

- International Forum of Independent Audit Regulators (IFIAR) and International Organization of Securities Commissions (IOSCO) to address firm-wide quality control.
- Most recent IFIAR report on inspection findings (issued in Q1 2018) identifies in the area of firm-wide quality control that “too many audit firms continue to have high rates of inspection findings” and that “more improvement is required”.
- IFIAR indicate its will “continue its dialogue with the GPPC networks and consideration of standard setting in this area.
- Monitoring Group Consultation Paper: Consider Reforming the Global Audit and Ethic Standard-setting Process.
- 国际独立审计监管机构论坛（IFIAR）以及国际证监会组织（IOSCO）均关注事务所层面的质量控制。
- IFIAR于2018年第一季度发布的关于检验结果的最新报告指出：在事务所整体层面的质量控制方面，“太多的会计师事务所持续存在很高比例的检查发现”，并且因此“需要更多的改进”。
- IFIAR表示其将与GPPC网络保持持续对话，并考虑在该领域准则的建立。
- 监督小组讨论稿：考虑全球审计和道德准则制定过程的改革。

IAASB			[1] PREPARING A FUTURE-READY PROFESSION		
[2] IFAC MISSION – PROPOSED			[3] 'ADDRESSING THE FUNDAMENTAL ELEMENTS OF AN AUDIT'		[4] ISA 315 (REVISED) – ED JULY 2018
Purpose • IFAC, with its member organizations, serves the public interest by enhancing the					• Deeper understanding of the entity's business model and risks arising from the application of the financial reporting framework – enhancing professional skepticism



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## Focus on ISAs and Quality Control Projects in 2018 2018年重点：质量控制准则和相关国际审计准则项目

Project 项目	Title 名称	Targeted Timing 目标完成时点
Finalization of ISA 540 (Revised) ISA 540 (修订) 终稿	Auditing Accounting Estimates and Related Disclosures 会计估计及相关披露的审计	June 2018 2018年6月
ISA 315 (Revised) Exposure Draft ISA 315 (修订) - 征求意见稿	Identifying and Assessing the Risk of Material Misstatement 了解被审计单位及其环境并评估重大错报风险	June 2018 2018年6月
<b>Quality Control: 质量控制：</b>		
Firms: ISQC 1 (Revised) – Exposure Draft 事务所层面：ISQC 1(修订) - 征求意见稿	Quality Control for Firms That Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements 执行财务报表审计与审阅、其他鉴证及相关服务的会计师事务所质量控制要求	December 2018 2018年12月
EQC Reviews: Proposed ISQC 2 – Exposure Draft 项目质量控制复核：提议的ISQC 2-征求意见稿	Engagement Quality Control (EQC) Reviews 项目质量控制复核	December 2018 2018年12月
Audit Engagements: ISA 220 (Revised) – Exposure Draft 审计业务层面：ISA 220 (修订) -征求意见稿	Quality Control for an Audit of Financial Statements 对财务报表审计实施的质量控制	December 2018 2018年12月
ISA 600 Group Audit progressed; Data Analytics and Professional Skepticism considered in ongoing projects and as part of new project on Audit Evidence (commencing in 2018) ISA 600集团审计正在进展中；(自2018年起) 相关项目中考虑“数据分析和职业怀疑”主题，并拟将其作为新的审计证据项目的一部分。		
Agreed-Upon Procedures– Exposure Draft 商定程序- 征求意见稿		September 2018 2018年9月
Emerging Form of External Reporting (EER) – Exposure Draft 对外报告的新形式- 征求意见稿		December 2018 2018年12月

*ISQC 1 (Revised), Quality Management for Firms that  
Perform Audits or Reviews of Financial Statements,  
or Other Assurance or Related Services  
Engagements*

**国际质量控制准则第1号 (修订)**

**执行财务报表审计与审阅、其他鉴证及相关服务的会计师  
事务所质量控制要求**



## Regulatory focus 监管重点

- IFIAR survey 2017 results
  - *‘A deficient system of quality control would likely be manifested*
  - *in engagement-level findings’*
- Changing focus of external inspections – enhancing regulators’ approach to review of firmwide system of quality control (SoQC).
- 国际独立审计监管机构论坛 (IFIAR) 2017 检查发现年度汇总报告
  - “检查结果显示事务所质量控制体系存在缺陷
  - 在项目层面 ”
- 改变外部检查的重点——监管机构需改进检查事务所层面质量控制系统 (system of quality control, SoQC) 的方法

## For several regulators the SoQC focus includes

监管机构关注的质量控制系统 ( SoQC ) 重点包括

Accountability for Audit Quality 审计质量责任制

Firm Risk Management 事务所风险管理

Firm Talent Management 事务所人才管理

Firm Resource Management 事务所资源管理

Oversight: audit and process 监督：审计及过程

Audit Quality (eng't level) 审计质量 ( 项目层面 )

## Extant ISQC 1 现行的ISQC1

- Extant Standard almost 20 years old pre-dating independent audit regulations
- Standard “clarified” ten years ago with clarity conventions without substantial changes
- Task Force includes representatives from three IFIAR members:
  - UK Financial Reporting Council
  - South Africa Independent Regulatory Board for Auditors (IRBA)
  - US Public Company Accounting Oversight Board (PCAOB) - \*Official Observer
- 现行准则已使用近20年，并且早于独立审计监管的形成
- 准则在10年前“修订”，但除了表述更清晰外没有实质性变化
- 工作组包括来自3个IFIAR 国际独立审计监管机构论坛成员的代表：
  - 英国财务报告委员会
  - 南非审计师独立监督理事会
  - 美国公众公司会计监管委员会——\*官方观察员

# New standards - ISQC1 全新准则 - ISQC1

## Extant ISQC 1 现行 ISQC 1

- Focused on ‘**establishing policies and procedures**’
  - Perceived as ‘**checklist based**’ and may not address risks to quality
  - A ‘**one size fits all**’ approach – minimal emphasis on the **circumstances of the firm** in designing the system of QM
- 关注 “**建立政策和程序**”
  - “**基于清单的**”，可能无法消除质量风险
  - 运用 “**通用解决方案**” 的方法——在设计质量管理体系过程中，很少强调公司**特殊的情形**

## Proposed revisions to ISQC 1 对 ISQC 1 的修订建议

- Introduce a **risk based** approach – more **thought provoking** and may be **tailored**
- Responses likely to be **a more effective, efficient use** of resources and improve **interrelationships**
- **A sustainable, proactive** approach to managing quality that may prevent quality failures
- 提供以风险为基础的方法-**富有启发性**，且可以根据事务所的情况 “**量体裁衣**”
- 反馈可以**更有效地利用**资源并改善**相互关系**。
- 以**持续、主动**的管理质量方法来防止质量缺陷

## New ISQC1 - What does it mean for our SoQM: HR example

## 新ISQC1 – 对于质量控制系统的意义：HR的实例

## Extant ISQC 1

## 现行 ISQC 1

## Require firm to:

... **'establish policies and procedures'** to provide it with reasonable assurance that the firm has sufficient personnel with the competence, capabilities and commitment to ethical principles...

## 要求会计师事务所：

...会计师事务所应当**制定政策和程序**，合理保证拥有足够的具有胜任能力和必要素质并承诺遵守职业道德要求的人员...

## Not Requiring:

- firms to identify and address **specific risks** – ('**what could go wrongs**') and target controls

## 没有要求：

- 事务所识别并解决**特别风险 (What Could Go Wrongs)** **以及**相应的目标控制

## Proposed revisions to ISQC 1

## 对 ISQC 1 的修订建议

## 1. Establish quality objectives:

Obtain, develop, use, maintain & allocate resources to support performance of engagements/ the SoQM include:

- (i) **Adequate anticipation of resource needs;**

## 2. Identify and assess quality risks:

- **Client delivers PBC late (consistently)** - deadlines under pressure, resourcing not adequate to cope; and
- **Key staff member leaves** unexpectedly/ sickness during eng't – replacement does not have appropriate skillset/capabilities.

## 3. Design responses to identified risks:

- Capture detail of persistent offending (late delivery) as a risk

## 1. 建立质量目标：

获取、开发、使用、维护并分配资源以支持项目/ 质量管理体系的绩效：

- (i) **需要充分预见资源需求；**

## 2. 识别并评估质量风险

- **客户提供资料经常不及时**，审计师有截止时间的压力，现有资源不足以应对；以及
- **关键员工在项目中突然离职或生病**，替代者不具备足够的知识及能力。

## 3. 针对已识别出的风险的回应：

- 将持续的不配合的行为（延迟提交所需资料）视为一项风险

## Risk-Based Approach to Managing Quality 用于质量管理的以风险为基础的方法

- Increased **focus on scalability** and keeping the standards **principles-based**, but at the same time **retaining robustness**
  - Plan to develop **examples to accompany the ED**
  - Emphasis on **applying professional judgment**
- **Eight components** that make up the system of quality management
  - Components similar to COSO / ISA 315 (Revised), with some additional components
- 提高对**可扩展性**的关注并保持**以原则为基础**制定准则，同时**保持健壮性**
  - 计划与**征求意见稿一起发布示例**
  - 强调对**专业判断的应用**
- 质量管理体系将包括**8个组成部分**
  - 组成部分类似于COSO/修订版 ISA 315，以及一些额外的组成部分

# ISQC 2: *Engagement Quality Control (EQC) Reviews*

## 国际质量控制准则第2号 项目质量控制复核

## ISQC 2: Overview ISQC 2: 概览

- New **separate standard** addressing EQC reviews
- **Enhanced requirements and application material** in relation to:
  - **Scope of engagements** subject to an EQC review
  - **Eligibility of an individual to be appointed as an EQC reviewer**, including objectivity, authority, technical competence and experience
  - **Appointment of the EQC reviewer**
  - **Performance of the EQC review**, including clarification of appropriate timing of the review and strengthening the nature and extent of the review
    - To further explore linkage with professional skepticism
  - **Documentation** related to, and of, the EQC review
- IAASB同意就项目质量控制复核颁布新的**单独准则 (ISQC 2)**
- 针对以下方面**提高了要求和进一步指南**
  - **项目质量控制复核的项目范围**
  - **成为项目质量控制复核人的资格**，包括客观性、权威性、专业胜任能力和经验
  - **委任项目质量控制复核人**
  - 项目质量控制复核人的**执行情况**，包括明确进行项目质量控制复核的恰当的时间安排以及项目质量控制复核的性质和范围
    - 进一步探索与职业怀疑的关系
  - 与项目质量控制复核相关的**工作底稿**

**ISQC 1 (Revised)**  
Requirement on the selection of  
engagements for EQC review

**ISQC 1 (修订)**  
对项目质量控制复核的项目选择要求



**ISQC 2 (New)**  
All other requirements in relation to  
EQC reviews, including  
responsibilities of the firm and the  
EQC reviewer

**ISQC 2 (新)**  
与项目质量控制复核相关的所有其  
他要求，包括事务所和项目质量控  
制复核人的责任



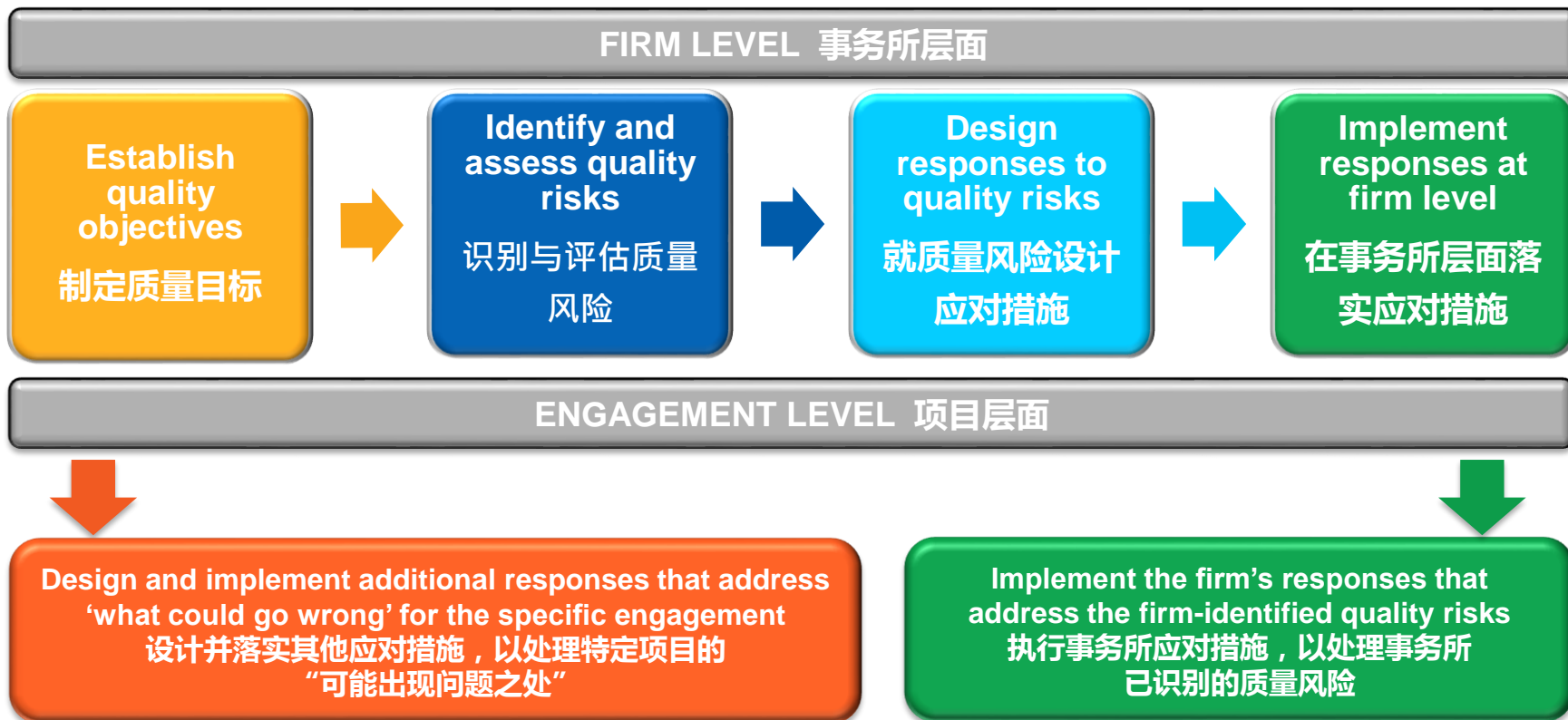
## ISQC 2: Key Project Timelines ISQC 2: 项目关键时间安排



# ISA 220: *Quality Control at the Engagement Level*

## 国际审计准则第220号— 对财务报表审计实施的质量控制

## Relationship Between ISQC 1 and ISA 220 ISQC 1 与 ISA 220 的关系：



## Progressing Changes to ISA 220 - Embed Quality Management Principles

## ISA 220 的修订 — 内嵌了质量管理原则

- **Extend requirements** and related application material relating to **direction, supervision and review** and **strengthen leadership responsibility** of Engagement Partner
  - Highlight **interactions of ISA 220 with ISQC 1 and other ISAs** (Audit Quality vs Business Consideration)
  - Consideration of how best to address **strengthening the communication requirements** in order to promote behavioral change
- 增加了与指导、监督和复核相关的要求和指引，并加强了项目合伙人的领导责任
  - 强调了ISA 220 和 ISQC 1 及其他国际审计准则的互动 (审计质量 vs 业务考虑)
  - 考虑如何应对加强的沟通要求，以促进行为的改变

## Progressing Changes to ISA 220 - Embed Quality Management Principles

## ISA 220 的修订 — 内嵌了质量管理原则

- Extend the requirements and related application material in relation to ‘assignment of engagement teams’ to **capture the broader resources** required or deployed to perform an audit (e.g., including technology resources, methodologies and related implementation tools and guidance)
- Require a ‘**stand-back**’ at the end of the audit to consider that engagement quality has been achieved
- 增加了与 “项目组的工作委派” 相关的要求和指引，以**获取**执行审计所需使用的**更加广泛的资源** (例如技术资源、方法论和相关实施工具及指引等)
- 在审计完成阶段 “后退” 一步考虑是否已保证了项目质量

## Quality Control Considerations Relating to Networks 与网络相关的质量控制考虑

- Neither the ISAs nor ISQC 1 have requirements for networks and do not address sufficiently individual firms' ability to rely on network policies and procedures.
- 国际审计准则和 ISQC 1 没有对网络提出任何要求，也没有充分解决个别事务所依赖网络政策和程序的能力
- Regulatory concerned over undue reliance on network's QC system, particularly in group audit situation
- 监管机构担心事务所过度依赖网络的质量控制体系，特别是在集团审计的情形下

## Quality Control Considerations Relating to Networks 与网络相关的质量控制考虑

### Changes:

- Requirement at firm- and engagement-level to proactively consider appropriateness of reliance on network's QC system (e.g., monitoring and remediation activities); may identify need for supplementary actions!
- Specific circumstances to be addressed: component auditors and alternative delivery models.

### 变化：

- 在事务所和项目层面要求主动地考虑依赖网络补充的措施质量控制系统的恰当性 (例如，监督和整改措施); 可能识别出需要采取补充的措施
- 需要应对的具体情形：组成部分注册会计师和替代汇报方案

## Quality Control Considerations Relating to Networks 与网络相关的质量控制考虑

- *At firm level:* Strengthened requirements for firm to proactively consider activities undertaken at a network level and how these are used by the firm in its system of quality management
  - **Definition of a network or network firm** to remain the same as extant
  - **Flexible approach** to accommodate variety of circumstances and encourages **proactive two-way communication** on a timely basis and as needed
- **事务所层面**：进一步要求事务所主动地考虑在**网络层面**开展的活动以及在事务所层面**如何**将这些活动**运用**到质量管理体系中
  - 保留了目前有关“**网络**”和“**网络事务所**”的定义
  - 采取**灵活的方法**，以适应各种情况，并鼓励根据具体情况要及时**主动地**进行**双向沟通**



## Quality Control Considerations Relating to Networks 与网络相关的质量控制考虑

- *At engagement level:* Strengthened requirements to **more proactively consider** relevant aspects of the network's system of quality management at the **engagement level** when managing quality
  - By the engagement partner and engagement team
  - Considerations in relation to **component auditors** when component auditors are part of network
- **项目层面**：进一步要求事务所在质量管理中**更加积极主动地从项目层面考虑**网络质量管理体系的相关方面
  - 由项目合伙人和项目团队管理质量
  - 与**组成部分注册会计师**作为网络的组成部分相关的考虑因素

# *ISA 600, Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)*

## **国际审计准则第600号— 对集团财务报表审计的特殊考虑**

## ISA 600 – Group Audits ISA 600 集团审计

- Group Audit Task Force continues to progress issues in light of changes being made in other projects
- **Proactive liaison with other Task Forces** (e.g., Quality Control TF, ISA 220 TF, ISA 315 (Revised) TF) on crossover issues
- Consideration of **specific group audit issues** (e.g., component materiality, consolidation, communication with the component auditors, etc.)
- **Publication of a Project Update** about issues being considered in the revision of ISA 600 and explaining the linkages with other projects
- 集团审计工作组根据其他项目做出的修订继续完善相关问题
- 在交叉问题上**与其他工作组**（例如，质量控制工作组，ISA 220工作组，ISA 315（修订）工作组等）**进行主动联络**
- 考虑**特殊的集团审计问题**（例如，组成部分重要性、合并、与组成部分审计师的沟通等）
- **公布项目更新**描述在ISA 600修订中考虑的问题，并解释与其他项目的联系

# Data Analytics

## 数据分析

## High-level Feedback from Respondents on Request For Input (RFI)

### 回复者关于输入请求(RFI)的高水平反馈意见

- 51 responses received from a wide-variety of stakeholders
- Strong and consistent recognition that **data analytics has ability to enhance audit quality**
- Much support for the IAASB to undertake the initiative
- Positive remarks that the RFI identified many important issues – early stage analysis
- 收到51份来自各利益相关者的反馈意见
- 强烈并一致认为**数据分析能够提高审计质量**
- 强烈支持由IAASB采取主动行动
- 反馈意见中赞同输入请求能够识别许多重要问题——适合用于早期分析

## High-level Feedback from Respondents on Request For Input (RFI)

### 回复者关于输入请求(RFI)的高水平反馈意见

- Encouraged continued **active participation by Data Analytics Working Group in standard-setting activities as current projects progressed**
- Must provide a clear explanation of what is meant by data analytics
- Caution regarding the way-forward
  - Targeted changes vs. separate standard
  - Data analytics is being considered in each current project as relevant (for example, ISA 315 (Revised), ISQC 1, ISA 220, ISA 600)
- 随着当前项目的进展鼓励**数据分析工作组继续积极参与准则制定过程**
- 必须明确数据分析的意义
- 在推进的过程中需注意：
  - 有针对性的变化 VS. 制定单独的准则
  - 数据分析在当前每个项目中都被认为是相关的，例如：ISA 315（修订），ISQC 1，ISA 220，ISA 600

# *Other Projects and Initiatives*

## 其他项目和提议

## Agreed-Upon Procedures 商定程序

- Project proposal to revise ISRS 4400 approved in September 2017
  - Role of professional judgment in an AUP engagement
  - Independence of the professional accountant
  - Terminology used to describe procedures in AUP report
  - AUP engagements on non-financial information
  - Using the work of an expert
  - Format of the AUP report and restrictions thereon
- Exposure Draft issued in September 2018
- 2017年9月批准的关于修订ISRS 4400的项目提案
  - 在商定程序项目中专业判断的作用
  - 注册会计师的独立性
  - 商定程序报告中所使用术语的定义
  - 对非财务信息进行的商定程序
  - 使用专家的工作
  - 商定程序报告的格式和有关的限制
- 预计于2018年9月发布征求意见稿



# *IAASB Possible Actions Regarding Less Complex Entities*

**对于较简单实体  
IAASB可能采取的行动**

## Exploring Possible Actions–IAASB Project Proposal 探索可能采取的行动——IAASB项目提案

- *Objective*

- Develop the Discussion Paper for Public Consultation
  - Confirm perceived issues and obtain views on possible actions
- Develop recommendations for future Board action

- *Project Scope*

- Confirm identified challenges and issues
- Develop the Discussion Paper
- Analyze feedback (and prepare a feedback statement)
- Develop recommendations for Board consideration

- *目标*

- 制定讨论稿向公众征求意见
  - 确认已感知的问题并获得可能采取行动相关的观点
- 为将来IAASB的行动提出建议

- *项目范围*

- 确认已识别出的挑战和问题
- 制定讨论稿
- 对反馈意见进行分析（并准备反馈意见陈述报告）
- 提出建议供IAASB考虑

## Exploring Possible Actions—Further Working Group Activities

### 探索可能采取的行动——工作组未来的工作内容

- In-depth environmental scan
  - Academic review of existing literature
    - Compiled a list of research on matters related to SMP's and SME's (based on key words)
  - First list of research papers and other relevant articles received
    - Various papers on audit thresholds (exemption) and impact on audit / demand for audit for small entities
    - Demand for voluntary audit
    - Audit quality in audits of smaller entities
    - The role of small audits for studying the audit market
    - Spreadsheet use in small audit firms
  - Further outreach (e.g., NSS; INTOSAI) to understand challenges and issues
  - Consideration of further surveys
- 对环境进行深度扫描
  - 现有文献的学术评价
    - 基于关键词，对专为中小企业提供会计服务的事务所（SMP）及中小企业（SME）相关问题研究进行汇编
  - 第一轮收集到的研究报告及其他相关文章
    - 关于审计临界值（豁免）的各种报告以及对小型企业审计及相关需求的影响
    - 自愿审计的需要
    - 小型企业审计的审计质量
    - 小型企业的审计对于研究审计市场的作用
    - 小型企业审计中电子表格的使用
  - 进一步延伸与其他组织讨论来理解挑战和问题，例如：国家审计准则制定者（NSS）、国际最高审计机关组织（INTOSAI）
  - 考虑进一步的调查

## Exploring Possible Actions—Further Working Group Activities 探索可能采取的行动——工作组未来的工作内容

- Outreach when Discussion Paper out for comment
  - Second SME/SMP Working Conference (possibly May 2019)
  - Other roundtables?
- 与征求意见的讨论稿相关的延伸
  - 第二场SME及SMP工作会议  
( 可能于2019年5月 )
  - 其他讨论会

## Possible Actions to be Presented in Discussion Paper 将在讨论稿中包含的可能采取的行动

- For stakeholder views – will help inform project proposal for further IAASB actions
- Working Group to still consider content, but exploring:
  - Other ways providing assurance for stakeholder needs
  - What more can be done in the ISAs to address complexity of the standards
  - Content and presentation of a separate ISA for audits of less complex entities
  - Guidance that may be needed for applying the ISAs to less complex entities
- 利益相关者的意见：可以反映IAASB未来可能采取行动的项目提案
- 工作组仍在考虑具体内容，并探索：
  - 为利益相关者提供保证的其他方式
  - 对国际审计准则进行哪些调整可以降低准则的复杂性
  - 单独的国际审计准则中关于对较简单实体进行审计的内容和表述
  - 将国际审计准则应用于较简单实体可能需要的指南



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