

October 2023

CONFORMING AND CONSEQUENTIAL
AMENDMENTS ARISING FROM ISA
(UK) 505 (REVISED OCTOBER 2023)

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CONFORMING AND CONSEQUENTIAL AMENDMENTS TO OTHER ISAs (UK)

Note: The following are conforming amendments to other ISAs (UK) as a result of the revisions to ISA (UK) 505 (Revised October 2023). These amendments will become effective at the same time as ISA (UK) 505 (Revised October 2023) and are shown with marked changes from the latest approved versions of the ISAs (UK) that are amended. The footnote numbers within these amendments do not align with the ISAs (UK) that are amended, and reference should be made to those ISAs (UK).

ISA (UK) 600 (Revised November 2019), Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)

Overall Group Audit Strategy and Group Audit Plan

Engagement Performance

The use of negative confirmations is prohibited in an audit conducted in accordance with ISAs (UK) in accordance with ISA (UK) 505. (Ref: Para. A74-1)

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Application Material

A142-1. Where the component auditor performs external confirmation procedures as part of the further audit procedures, the group auditor ensures that negative confirmations¹ are not performed in response to the assessed risks of material misstatement at the group financial statement level.



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