

Scope of ARM Conforming Changes Activities**ISAs**

THE FOLLOWING ISAS HAVE BEEN REVIEWED AND DRAFT CONFORMING CHANGES PREPARED BY THE ARTF

ISA	ISA
200	Objective and General Principles Governing an Audit of Financial Statements
210	Terms of Audit Engagements
250	Consideration of Laws and Regulations in an Audit of Financial Statements
260	Communications of Audit Matters with Those Charged with Governance
402	Audit Considerations Relating to Entities Using Service Organizations
501	Audit Evidence-Additional Considerations for Specific Items
505	External Confirmations
510	Initial Engagements - Opening Balances
520	Analytical Procedures
530	Audit Sampling and Other Selective Testing Procedures
545	Auditing Fair Value Measurements and Disclosures
550	Related Parties
560	Subsequent Events
570	Going Concern
580	Management Representations
610	Considering the Work of Internal Auditing
710	Comparatives
720	Other Information in Documents Containing Audited Financial Statements
Glossary	Glossary of Terms

THE FOLLOWING ISAS ARE CURRENTLY UNDER REVISION / DEVELOPMENT BY THE IAASB AND HAVE NOT BEEN REVIEWED BY THE ARTF

	ISA
230	Documentation
100	Assurance Engagements and 120 Framework of International Standards on Auditing
220	Quality Control for Audit Work
240	The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements
300	Planning
320	Audit Materiality
540	Audit of Accounting Estimates
600	Using the Work of Another Auditor
620	Using the Work of an Expert
700	The Auditor's Report on Financial Statements
	IAPS on Group Audits

THE FOLLOWING ISAS DO NOT RELATE TO AUDITS OF FINANCIAL STATEMENTS AND HAVE THEREFORE NOT BEEN REVIEWED BY THE ARTF

ISA	ISA
800	The Auditor's Report on Special Purpose Audit Engagements
810	The Examination of Prospective Financial Information
910	Engagements to Review Financial Statements
920	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information
930	Engagements to Compile Financial Information

INTERNATIONAL AUDITING PRACTICES STATEMENTS

IAPS 1000 – 1100 have not been reviewed by the ARTF.