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PART A – Source of paragraphs in proposed revised ISAE 3000

This Part shows the source of paragraphs in the Introduction, Objectives and Requirements sections of Agenda Paper 6-B:

- Unless indicated otherwise, references to ISAE 3000 are to extant ISAE 3000.
- The “Framework” means the International Framework for Assurance Engagements.
- Where identical text appears in ISAE 3000 and the Framework, only ISAE 3000 is cited.
- In nearly all cases, the wording of paragraphs extracted from ISAs will have been modified for context (e.g., replacing “auditor” with “practitioner”) and had other minor changes made. Where significant changes have been made, this is noted.

Para #	Source
1	Based on ISAE 3000.01, but amended – see Issues Paper (Agenda Item 6-A) re “Split between ISAE 3000 and the ISAs” (para. 8-13).
2	New – see Issues Paper re “Split between ISAE 3000 and the ISAs” (para. 8-13).
3	ISAE 3000.03 2 nd sentence is new.
4	ISAE 3402.07
5	An amalgamation of the objectives of ISA 200 and ISA 700, modified to include reference to communication to pick up “other” reporting responsibilities
6	ISA 200.12.
7(a)	“Assurance engagement” – Framework para. 7, but with reference to sufficient appropriate evidence added.

Para #	Source
	“Reasonable assurance” – Framework para. 11. “Limited assurance” –ditto, with reference to limited procedures relative to a reasonable assurance replacing reference to greater risk. “Attestation engagement” – new; see Issues Paper re “Direct engagements and Attestation Engagements” (para.23-26). “Direct engagement” – ditto.
7(b)	New.
7(c)	This is the first sentence in a longer description included in the Glossary, which is derived from the Framework para. 34.
7(d)	ISAE 3000, footnote 1.
7(e)	Framework para. 48.
7(f)	New.
7(g)	New.

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Para #	Source
7(h)	Based on Framework para. 27.
7(i)	New.
7(j)	New.
7(k)	First part of first sentence is based on the Glossary definition of “auditor.” The rest is new.
7(l)	Based on Framework, para. 8.
7(m)	New.
8	New: see Issues Paper re “Split between ISAE 3000 and the ISAs” (para. 8-13).
9	ditto.
10	ISA 200.19.
11	ISQC 1.06.
12	ISA 200.22.
13	ISA 200.23.
14	ISA 200.24.
15	New: see Issues Paper re “Assurers Who are not Professional Accountants” (para. 14-22).
16	ditto
17	(a) and (b) Based on the objectives in ISA 210 (ISA210.03) . (c) Based on ISA 220.12.
18	ISAE 3000.10, updated for ISA 210.10 (first sentence).
19	(a) New, but designed to encompass ISAE 300.7. (b) Framework para. 17(b).

Para #	Source
20	Modeled on relevant parts of ISA 210.8 and 21.
21	(a) ISA 220.14 (also designed to cover ISAE 3000.9 and 26). (b) (i) ISAE 3000.30; (b)(ii) ISA 600.12 (last sentence) (c) ISAE 3000.08.
22	ISA 210.14 (also designed to cover ISAE 3000.11).
23	ISA 210.21.
24	(a), (b), (c) and (e) March 2010 Agenda Item 3-B.21, being the Reviews and Compilations Task Force’s recommendation for inclusion in revised ISRE 2400. (d) ISA 220.16 and 17. (f) ISA 220.18(a). (g) ISA 220.19(b) and (c).
25	ISA 200.9 and 10.
26	ISA 220.23.
27	ISA 200.15.
28	ISA 200.16.
29	ISA 300.4.
30	(a) ISA 3000.07. (b) ISA 300.9 (compressed).
31	ISAE 3000.22.
32	New.
33	ISAE 3000.22.
34	Based on ISAE 3000.15. Reference to assessing risks deleted consistent with the risk informed approach to limited

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Para #	Source
	assurance.
35	ISA 500.07 and 11.
36	New.
37	Based in part on the lead in to ISAE 3000.35
38	(a)-(d) ISAE 3000.35. (e) New
39	ISAE 3000.37 (last sentence)
40	New (designed to cover ISAE 3000.38)
41	ISAE 3000.39.
42	ISA 580.19.
43	ISA 620.8 (first sentence)
44	(a) ISA 620.09 (compressed). (b) ISA 620.10 (compressed). (c) ISA 620.11 (compressed). (d) ISA 620.12 ((compressed), and ISAE 3000.32.
45	ISAE 3000.41 (but made conditional in accordance with the application material in that para.), plus ISA 560.4(b).
46	New (a compressed version of essential elements of ISA 720)
47	ISA 700.10.
48	Lead in: ISA 700.11 but, consistent with ISA 330.26, referring to evidence rather than

Para #	Source
	assurance. (a) ISA 330.26 (b) ISA 700.15.
49	ISA 330.27.
50	ISAE 3000.46
51	ISAE 3000.49, except: (f) Made consistent with ISA 810.20. (i) and (j) New. (m) 2 nd sentence added is consistent with ISA 700.41
52	ISA 620.15, but not limited to when reference is relevant to an understanding of a modified conclusion.
53	ISAE 3000.48 (penultimate sentence).
54	ISA 700.16.
55	ISAE 3000.51(a) and (b).
56	Based on, but different from ISAE 3000.51(c)
57	ISAE 300.52.
58	ISAE 3000.53.
59	ISA 700.43.
60	Based on, but broader than ISAE 3000.54.
61	ISA 230.08.
62	ISA 230.11.

Part B – Disposition of “black lettered” sentences in extant ISAE 3000

This Part shows which paragraphs in proposed revised ISAE 3000 (Agenda Paper 6-B) deal with the black lettered requirements in extant ISAE 3000.

Extant Para #	Revised ISAE para #
3	8 and 9
4	16
6	24-26
7	19(a)
8	21(c) with respect to the requirements of the Code. There is no equivalent with respect to the requirements of the ISAEs – not considered necessary (no equivalent requirement in the ISAs).
9	21(a)
10	17
11	22
12	29
14	27
15	34, but reference to assessing risks deleted consistent with the risk informed approach to limited assurance.
18	19(b)(i)
19	19(b)(ii)

Extant Para #	Revised ISAE para #
22	31 and 33
24	47 (written from the point of forming a conclusion).
26	21(a)
30	21(b)
32	44(d)
33	36
38	40
41	45, which is conditional in accordance with the application material in extant para. 41
42	61
45	48
46	50
49	51, except (f) has been made consistent with ISA 810.20
51	(a) and (b) – 55 (c) – 56 but does not automatically require modification of the conclusion
52	57
54	60, which is broader