

ISAE 3000 – Conforming Amendments

Caithlin Mc Cabe, ISAE 3000 Task Force Chair

Agenda Item 2

IAASB September 2013 Meeting

Conforming Amendments – ISAE 3402, 3410, 3420

- ED-3000 contained proposed conforming amendments to ISAE 3402 and ISAE 3410
- Few of the changes to ISAE 3000 since ED affect other ISAEs:
 - Material on Limited Assurance aligned between 3000 and 3410
 - Amendments to direct engagement do not affect ISAE 3402, 3410, 3420 as all attestation engagement

Conforming Amendments – Summary of Task Force Changes Since ED-3000

- Update of ED-3000 proposed conforming amendments
- Changes from ED-3000 req/app material that substantively affect other ISAEs:
 - Alignment of reporting models
 - Criteria
- Approach consistent with ED-3000, permits duplication

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