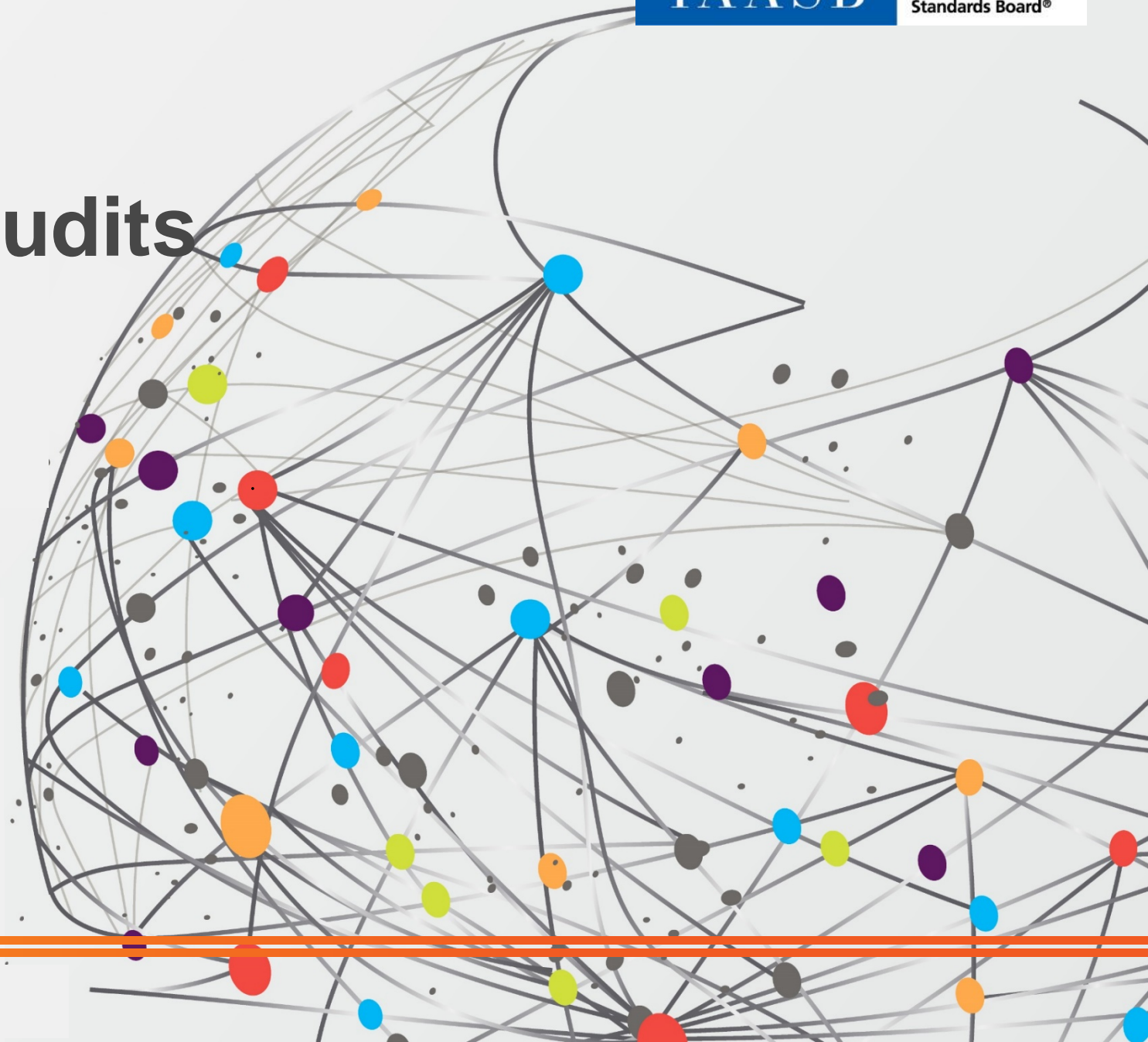


# ISA 600, Group Audits

Agenda Item 2

IAASB December 2021 Meeting

Len Jui, ISA 600 Task Force Chair



# Introduction, Objectives, Definitions, Requirements

## Paragraphs

1–36

### Matter for IAASB Consideration

The IAASB is asked for its views on the Task Force's revisions to proposed ISA 600 (Revised) as presented in **Agenda Item 2-F** related to the paragraphs noted above.

# Requirements

## Paragraphs

37–59

### Matter for IAASB Consideration

The IAASB is asked for its views on the Task Force's revisions to proposed ISA 600 (Revised) as presented in **Agenda Item 2-F** related to the paragraphs noted above.

# Application and Other Explanatory Material

## Paragraphs

A10A

A15–A17

A21A

A39–A40

A55

A64

## Matter for IAASB Consideration

The IAASB is asked for its views on the Task Force's revisions to proposed ISA 600 (Revised) as presented in **Agenda Item 2-F** related to the paragraphs noted above.

# Application and Other Explanatory Material (Continued)

## Paragraphs

A69–A74

A108

A117

A144–A146

A169– A175

## Matter for IAASB Consideration

The IAASB is asked for its views on the Task Force's revisions to proposed ISA 600 (Revised) as presented in **Agenda Item 2-F** related to the paragraphs noted above.



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