

Proposed ISRE 2410 (Revised)

Agenda Item 2



The project so far



Walkthrough of Proposed ISRE 2410 (Revised)



Follow the order outlined in **Appendix 4** of **Agenda Item 2**



Comments on the requirements and related application material

Matter for IAASB Consideration

1. The Board is asked for its views on proposed ISRE 2410 (Revised) as presented in **Agenda items 2-B and 2-C.**

Walkthrough of Proposed ISRE 2410 (Revised)

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Section	Requirements	Application Material
Introduction	1-11	A1a-A7
Objectives	13-14	A7aa
Definitions	15-15A	A7a-A7b
Conduct of an Interim Review Engagement Relevant Ethical Requirements Professional Skepticism and Professional Judgment	16-23	A8-A20

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Section	Requirements	Application Material
Introduction	1-11	A1-A7
Objectives	13-14	A7aa
Definitions	15-15A	A7a-A7b
Conduct of an Interim Review Engagement Relevant Ethical Requirements Professional Skepticism and Professional Judgment	16-23	A8-A20

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Introduction	1-11	A1-A7
Objectives	13-14	A7aa
Definitions	15-15A	A7a-A7b
Conduct of an Interim Review Engagement Relevant Ethical Requirements Professional Skepticism and Professional Judgment	16-23	A8-A20

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Section	Requirements	Application Material
Engagement-Level Quality Management	24-24A	A21-A32a
Acceptance and Continuance of the Interim Review Engagement	27-36A	A35a-A50
Communications with Management and Those Charged with Governance	37	A50a-A50b

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Section	Requirements	Application Material
Engagement-Level Quality Management	24-24A	A21-A32a
Acceptance and Continuance of the Interim Review Engagement	27-36A	A35a-A50
Communications with Management and Those Charged with Governance	37	A50a-A50b

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Engagement-Level Quality Management	24-24A	A21-A32a
Acceptance and Continuance of the Interim Review Engagement	27-36A	A35a-A50
Communications with Management and Those Charged with Governance	37	A50a-A50b

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Section	Requirements	Application Material
Planning and Performing the Engagement • <i>Group Interim Review Engagements</i> • <i>Materiality</i> • <i>Obtaining an Understanding of the Entity and Its Environment</i>	37A-40	A51b-A62
<i>Designing and Performing Procedures</i> • General Requirements – baseline review procedures	41-44A	A63-A80

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Section	Requirements	Application Material
Planning and Performing the Engagement • Group Interim Review Engagements • Materiality • Obtaining an Understanding of the Entity and Its Environment	37A-40	A51b-A62
<i>Designing and Performing Review Procedures</i> • General requirements – baseline review procedures	41-44A	A63-A80

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Section	Requirements	Application Material
<i>Designing and Performing Review Procedures</i> • Related Parties, Fraud and Non-Compliance with Laws and Regulations	45-51	A80a-A85
• Going Concern	52A-56A	A86-A92

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Section	Requirements	Application Material
Designing and Performing Procedures Related Parties, Fraud and Non-Compliance with Laws and Regulations	45-51	A80a-A85
Going Concern	52A-56A	A86-A92a

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Section	Requirements	Application Material
Designing and Performing Review Procedures • Using the Work of an Auditor's Expert • Reconciling Interim Financial Information to Underlying Accounting Records • Additional Procedures When the Auditor Becomes Aware that the Interim Financial Information May Be Materially Misstated	57-60	A93-A99a

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Section	Requirements	Application Material
Subsequent Events	61-77	A100-A113
Written Representations		
Accumulation and Evaluation of Misstatements		
Other Information		

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Section	Requirements	Application Material
Forming a Conclusion on the Interim Financial Information	81-85	A117-A125
Preparing the Auditor's Interim Review Report	86-87	A126-A142
• Overarching requirement		
• Expressing the Auditor's Interim Review Conclusion	88-96	A143-A149
• Going Concern	98-103	A150-A151

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Section	Requirements	Application Material
Forming a Conclusion on the Interim Financial Information	81-85	A117-A125
Preparing the Auditor's Interim Review Report	86-87	A126-A142
• Overarching requirements		
• Expressing the Auditor's Interim Review Conclusion	88-96	A143-A149
• Going Concern	98-103	A150-A151

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Section	Requirements	Application Material
Forming a Conclusion on the Interim Financial Information	81-85	A117-A125
Preparing the Auditor's Interim Review Report Overarching requirement	86-87	A126-A142
Expressing the Auditor's Interim Review Conclusion	88-96	A143-A149
Going Concern	98-103	A150-A151

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Section	Requirements	Application Material
Forming a Conclusion on the Interim Financial Information	81-85	A117-A125
Preparing the Auditor's Interim Review Report	86-87	A126-A142
- Overarching requirement - Expressing the Auditor's Interim Review Conclusion	88-96	A143-A149
Going Concern	98-103	A150-A151 Appendix 2

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Section	Requirements	Application Material
Preparing the Auditor's Interim Review Report • Other Reporting Responsibilities • Date of the Auditor's Review Report • Report Prescribed by Law or Regulation • Emphasis of Matter or Other Matter Paragraphs • Comparative Information	103A-109	A151a-A156
Documentation	110-114	A159-A161

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Section	Requirements	Application Material
Preparing the Auditor's Interim Review Report • Date of the Auditor's Review Report • Report Prescribed by Law or Regulation • Emphasis of Matter or Other Matter Paragraphs • Other Reporting Responsibilities • Comparative Information	103A-109	A151a-A156
Documentation	110-114	A159-A161



Other Matters

EXPOSURE PERIOD

PROPOSED IMPLEMENTATION PERIOD

DUE PROCESS MATTERS

EXPLANATORY MEMORANDUM

PLANNED OUTREACH DURING EXPOSURE PERIOD

Other Matters for the IAASB's Consideration

Explanatory Memorandum

2. Are there any matters, other than those noted in **Appendix 2 of Agenda Item 2**, that the project team should consider in finalizing the **Explanatory Memorandum**?

Any other matters?

3. Are there any other matters that the project team should consider in respect of any of the matters described in **Agenda Item 2**, in finalizing the **proposed standard**.

Timeline – next steps this week

Targeted Matters for
Discussion *[if applicable]*

Wednesday,
March 18, 2026

8:30 – 9:30

Updated Drafts

By Wednesday,
March 18, 2026

16:30

Targeted Approval
Session

Thursday, March
19, 2026

12:00 – 12:20

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