



Audit and
Assurance Faculty

Audit & Beyond

THE NEWSLETTER OF THE ICAEW AUDIT AND ASSURANCE FACULTY APRIL 2006 NO.108

Accounting for service charge monies

In June 2004 the Office of the Deputy Prime Minister (ODPM) published a consultation paper entitled *Commonhold and Leasehold Reform Act 2002: Accounting for leaseholders' monies and summaries of tenants' rights and obligations*. The measures included proposals for regulations on the form and content of a regular statement of account and 'section 21 certificate' thereon, in accordance with provisions of section 152 of the Commonhold and Leasehold Reform Act 2002 (CLRA 2002). The commencement date for the new regulations was to be 1 April 2006.

A number of organisations, including the Institute, expressed grave concerns about the proposed accounting and 'certification' requirements and at the end of July 2005 ODPM issued a News Release stating that it was delaying introduction of the new measures pending a review of the underlying legislation.

Although the delay in implementation of the accounting and reporting requirements of the CLRA is welcome, it does mean that there is no early prospect of an agreed format for the service charge accounts or the related accountant's report.

The original legislation does not specify what sort of procedures should underlie the accountant's report. The current lack of recognised guidelines has led to widespread inconsistency in procedures by reporting accountants and dissatisfaction on the part of tenants. Without any indication of best practice,

it is not possible to recognise poor performance or improve professional practice in the interests of tenants.

The purpose of this article is therefore to describe the current scope of a reporting accountant's work under section 21 of the 1985 Landlord and Tenant Act (the 1985 Act), and identify the points that are contentious or difficult. The article is not intended to represent authoritative best practice against which accountants' performance will be assessed, but rather to provide some practical help in the short term and start a debate that will in turn provide input to the ODPM as it develops new legislation.

The starting point for the procedures is section 21(6) of the 1985 Act, which states that:

Where the service charges in relation to which the costs are relevant costs as mentioned in sub-s (1) [of s21] ... the summary shall be certified by a qualified accountant as

- (a) *in his opinion, a fair summary complying with the [requirements] of subsection (5), and*
(b) *being sufficiently supported by accounts, receipts and other documents which have been produced to him.*

The following paragraphs consider what is comprised in a section 21 reporting engagement under three headings:

- Planning
- Gathering evidence to support the statements made
- Writing the report.

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Faculty AGM and Annual Report

Notice is hereby given that the tenth Annual General Meeting of the Audit and Assurance Faculty is to be held on 10 May 2006, commencing at 2.00pm, at Chartered Accountants' Hall, Moorgate Place, London EC2P 2BJ. If you are attending the AGM, please contact Tracy Gray at the Faculty no later than 3 May 2006. Contact details are email: tracy.gray@icaew.co.uk or telephone: 020 7920 8526. Further details about the AGM and a copy of the Annual Report can be found at www.icaew.co.uk/aafac.

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Planning

The accountant will need to obtain a copy of the lease(s) for the property and any other related documentation in order to ascertain the basis on which expenditure is recoverable from the tenants/leaseholders and to check for subsequent changes to these documents, for example variations arising on a change of tenancy. It is helpful to note on file the key points in the document(s) that will determine the scope of the reporting accountant's work, e.g.:

- What services the landlord is required to provide to tenants and which they are obliged to reimburse the landlord for
- The basis on which tenants' share of expenditure is calculated
- Tenants' covenants/obligation to pay service charges
- Any requirement for a sinking fund or other provision for future major repairs/expenditure.

It is also helpful to note details of the accounting records maintained by the landlord/agent and methods of recording financial transactions, and consider whether the system is capable of generating the summary of service charge costs.

Gathering evidence

The next step is to check that the statement of account contains the information required by s21(5), i.e.:

- The relevant expenditure in the period showing how the costs have been or will be reflected in demands for service charges;
- Any of the costs in respect of which no demand for payment was received by the landlord within the accounting period covered;
- Any of the costs in respect of which a demand for payment was received but no payment made by the landlord within that period;
- Any of the costs in respect of which a demand for payment was received and payment was made by the landlord within that period; and

- The aggregate of any amounts received by the landlord on account of service charges, and still standing to the credit of the tenants of the property at the end of the accounting period.

The section is open to misinterpretation because the legislation does not use generally understood terms such as accruals and creditors. Many landlords avoid the problem by preparing summaries on a cash basis, with narrative notes providing the information about costs not yet paid out. Where the summary is prepared on an accruals basis, a possible interpretation of the requirements in s21(5) is:



- a) costs included in the summary but where there has been no demand for payment/invoice in that period equate to accruals
- b) costs included in the summary where the demand had been received but had not been paid equate to creditors
- c) costs included in the summary for which both a demand had been received and paid for (costs not in a) or b))

An area of considerable debate is what analytical procedures, if any, might be appropriate. Limited analytical procedures may be useful but under the 1985 Act the accountant has no responsibility to report on the completeness, reasonableness or propriety of expenses. On the other hand, it can be argued that a person qualified (as a registered auditor) to give a s21 report ought to be alert to indications of major errors, for example contradictory results

of predictive analytical procedures.

Given the requirement for the reporting accountants to state that in their opinion the summary is sufficiently supported by accounts, receipts and other documents which have been produced to them, they would normally agree the figures in the statement to the underlying accounting records, and check a sample of expense items to third party documentation, such as invoices.

Where a balance sheet is prepared as part of the statement of account and the reporting accountant's terms of engagement are to report on the balance sheet, the appropriate procedures in relation to the balances are a matter for professional judgment. Consideration of bank balances is particularly important in this context because s21 requires details of sums held to the credit of groups of service charge payers.

Although it may not appear to be part of the reporting accountant's role to ascertain whether the landlord has complied with the requirements of section 20 in respect to consultation on long-term agreements, prescribed works or time limits for making a demand for service charges, the landlord may not be able to recover expenditure through service charges where there is non-compliance.

The procedures described in the previous paragraphs would apply to all s21 reports, including those for small residents' management companies. For large and/or complex landlords, such as large housing associations, the reporting accountant may supplement the analytical review and substantive procedures described above with tests of controls in relation to the accounting system. This will enable him or her to place reliance on the process for generating the summary of costs and thereby reduce the need for extensive substantive testing.

Reporting

Practice Note 14, *The audit of registered social landlords in the United Kingdom (Revised)* (PN 14), published by the

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Auditing Practices Board, contains an example report on a service charge statement, which could be adapted for use by a reporting accountant¹. The advantage of the PN 14 version is that it describes the context of the work carried out and its limitations.

An alternative is to use a simple form of words along the lines:

Report of the Independent Accountants to the Landlord of [Property name and address]

We have examined the statement of Service Charge Expenditure with related notes set out on pages xx to yy for the [period] ended [date], which has been prepared by [landlord/managing agent].

a) In our opinion the statement is, in all material respects, a fair summary of the service charge costs complying

with the requirements of subsection (5), and

b) The summary is sufficiently supported by accounts, receipts and other documents which have been produced to us.

Signed

Date

Registered auditor(s)

Address

Next steps

As explained at the beginning of this article, the procedures outlined are intended to provide practical examples for practitioners and highlight the contentious areas, pending the review of the underlying legislation by the ODPM. But the purpose of the article is also to promote a debate as to what information and assurance tenants need, and how best to provide this at a

reasonable cost. We hope that readers will comment on the points raised in the article, so that we can contribute to the development of accounting and reporting requirements for service charges. Please send your comments to Mary-Louise Wedderburn, Secretary, Social Housing Committee, ICAEW, Moorgate Place, London EC2P 2BJ or by email to MaryLouise.Wedderburn@icaew.co.uk.

¹ The example in PN 14 is headed 'Independent auditors' report on service charge statement'. Although a s21 report must be given by a person eligible to audit company accounts, i.e. a registered auditor, where the reporting accountants have not carried out an audit for the landlord under other legislation, they will refer to themselves as 'independent accountants'.

Audit Quality Forum - progress report

The Audit and Assurance Faculty recently convened the fifth meeting of the *Audit Quality Forum*. The meeting included presentations from the working groups which are looking at audit purpose and principles-based auditing standards and an overview from the Auditing Practices Board (APB) on the International Auditing and Assurance Standards Board's Clarity Project.

The key objective of the Audit Purpose working group is to research, debate and articulate the fundamental purpose of an audit, having considered the legal backdrop, case law and the various stakeholder interests and perceptions, and in the light of this, to discuss whether the current model appropriately reflects this. The working group has focused on the purpose of the statutory audit of companies. Key issues considered by the group have included the legal framework for a statutory audit, the use of the term 'reasonable assurance', expectation gaps, the auditors' responsibilities in terms of accounting records and the various

stakeholder interests in the audit. These issues were set out in a key issues paper and were summarised in the presentation to Forum participants.

The objective of the principles-based standards project is to identify issues relating to the development of principles-based auditing standards given the differing perceptions of the purpose of an audit and different regulatory frameworks. In so doing, the working group has considered and discussed the following issues:

- The exercise of auditor judgement and perceptions of stakeholders
- The effect of principles-based standards on audit quality
- Opportunities and barriers in international convergence
- Perceptions in the UK, Europe and the US

A further presentation was given by the Auditing Practices Board, outlining the International Auditing and Assurance Standards Board (IAASB) 'Clarity Project'

which seeks to improve the understandability of International Standards on Auditing (ISAs). The APB has consulted widely on the implications of the IAASB's proposed amendments to the Preface and the four 'clarified' exposure drafts. Indeed, the Institute hosted an event in February to discuss this, which was covered in last month's issue of *Audit & Beyond*.

For further information on these projects please visit www.icaew.co.uk/auditquality. The Institute's response to the IAASB's exposure drafts is available on the website at www.icaew.co.uk/aafac.

The *Audit Quality Forum* comprises representatives of the audit profession, investors, business and regulators who have an interest in high quality and confidence in the independent audit. Further information on the objectives and work of the *Forum*, downloadable copies of its reports and details of how to obtain hard copies are available at www.icaew.co.uk/auditquality.

Audit documentation and changes in behaviour

The expected publication of ISA (UK and Ireland) 230 *Audit Documentation* ('the ISA (UK and Ireland)'), as reported in the December 2005/January 2006 edition of *Audit & Beyond*, took place on 10 January 2006. The main provisions of this revised ISA (UK and Ireland) also appeared in that edition. They broadly cover requirements relating to completion of the audit file on a timely basis, to modifications to the file after the date of the audit report, to documentation of departures from ISAs (UK and Ireland) and to criteria for judging the adequacy of audit documentation.

This article considers some of the finer aspects of the ISA (UK and Ireland) regarding the:

- Changes in behaviour needed with regard to the requirements of the ISA (UK and Ireland)
- Position regarding the status of oral explanations
- Effective date of the ISA (UK and Ireland).

Changes in behaviour

The requirements of the ISA (UK and Ireland) do not represent a radical departure from existing requirements except in relation to the assembly and archiving of audit documentation. However they do represent a general and quite significant tightening up of the position. All firms will need to be familiar with the ISA (UK and Ireland) and whilst some well-run firms with good and forward-looking documentation practices might not need to make radical changes other than in relation to assembly and archiving, other firms might need to make more adjustments.

Where such changes of emphasis occur it may be difficult to persuade audit staff that any thing of importance has in fact changed. It is natural for staff to take perceived changes of form, rather than substance, as mere formalities. It requires leadership by action, rather than merely communication, to change behaviour. Firms need to deal with this natural inertia by demonstrating that the firm takes the change seriously, by

providing examples of changes to be made, by making it clear that the change will be followed up, and by ensuring that there is a point of reference within the firm for staff who may not be clear about what is required.

Expectations of regulators will change in line with the requirements of the ISA (UK and Ireland). This means that additional emphasis will need to be placed on documentation for a time, by the normal means of communication within a firm (technical updates, for example), and by means of changes in behaviour at higher levels within firms. In short, both the change and expectations need to be managed.

Presenting material and examples in an innovative manner never hurts. In this case, a mnemonic such as the following might help: documentation is a *record* that facilitates *review*, and is for the benefit of *regulators*. A key element of it is the *rationale* for decisions and critical thought processes in relation to significant matters (paragraph 14 of the ISA (UK and Ireland) describes a wide range of significant matters). Examples might include real examples of poor quality documentation under the 'old' system, and a better quality example under the 'new' system. A good example to use might be one regarding the use of oral explanations, as described below.

Status of oral explanations

Paragraph 11 of the ISA (UK and Ireland) is quite clear in this area: oral explanations by the auditor on their

own do not constitute adequate audit evidence, but they may be used to explain or clarify information in the audit documentation. The old adage that 'if it has not been written down, it has not been done', applies more than ever. This paragraph does not in fact change any existing requirements radically. Regulators have always expected to see the specific elements of documentation required by auditing standards, and these have always included requirements for the documentation of key areas. The only change is, perhaps, one of emphasis.

Effective date of the ISA (UK and Ireland)

The ISA (UK and Ireland) is effective for audits of financial information for periods beginning on or after 15 June 2006. Conforming changes have also been made to several other standards including ISQC (UK and Ireland) 1 *Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Service Engagements (ISQC 1)*.

Systems of quality control in accordance with ISQC 1 over the assembly of the final files, confidentiality, safe custody, integrity, accessibility, retrievability, retention and ownership of engagement documentation are required to be established by firms by 15 June 2006. Firms also need to consider the appropriate transitional arrangements for engagements in process at this date.

Inclusion of reports in prospectuses and investment circulars - new Technical Release

The Institute has just published a new Technical Release, **AAF 02/06, *Identifying and managing certain risks arising from the inclusion of reports from auditors and accountants in prospectuses (and certain other investment circulars)*** which provides guidance for accountants who prepare reports for inclusion in or in connection with prospectuses and certain other investment circulars ('reporting accountants') and for auditors whose audit report is to be included or referred to in such a document.

Guidance for reporting accountants on limiting risk of exposure

Addressing the reports

The Technical Release develops the principles set out in Audit 1/03, *The Audit Report and Auditors' Duty of Care to Third Parties*.

It recommends that reporting accountants consider carefully the risks involved in providing reports which might extend their responsibilities under relevant legislation and could undermine their position as auditors. In particular, reporting accountants should take care, when accepting responsibility in relation to specified parts of a prospectus, to limit their responsibility solely to those to whom the relevant legislation contemplates that they should be responsible.

Guidance for reporting accountants on limiting risk of exposure

The Technical Release provides guidance on how reporting accountants might seek to manage their risk of exposure to third parties in the following situations:

- When consenting to the inclusion of a statutory audit report in a prospectus (NB the auditor is not required by the Prospectus Rules to consent to the inclusion of a previously issued audit report in a prospectus)
- When providing special purpose reports for inclusion in a prospectus
- Where reference is made, by notice under s240 Companies Act 1985

only, to a statutory audit report in a prospectus.

Addressing the reports

It also refers to matters that reporting accountants should bear in mind when considering to whom they might be prepared to address their reports. Broadly, reporting accountants need to consider the role that a person, wishing to be an addressee, will undertake in relation to the transaction to which the prospectus relates, including the nature of any responsibility in respect of the transaction or the prospectus.

The Technical Release sets out illustrative language for inclusion in the reporting accountants' consent letter and reports for publication in the prospectus to reflect the principles set out in the Technical Release. The fundamental principle is that reporting accountants should make clear the purpose of the work that they have carried out and take the opportunity in the public reports to clarify the extent of the responsibility assumed and the persons to whom it is assumed.

The Technical Release has been endorsed by Leading Counsel and has been discussed with the UK Listing Authority prior to publication. A copy of AAF 02/06 can be downloaded from the Faculty's website: www.icaew.co.uk/aafac.

Implementation of the revised 8th Directive

Preparatory work on the implementation of the Statutory Audit (8th) Directive is well under way despite a delay in the formal publication of the Directive.

The Directive has to be translated into the 20 official languages of the EU. Due to difficulties with these translations, formal publication in each of these languages is not now expected until May/June. Member States will then have 24 months to adopt and publish the provisions necessary to comply with the Directive. Accordingly, finalisation of the transposition process can be expected around July 2008 (although an extra two years is given for the retention of ISA pluses). In the UK the DTI will embark on a formal consultation following official publication.

The Audit Regulatory Committee (AuRC) is the committee given responsibility by the Directive for implementing measures under the so called 'comitology' procedures, e.g. on independence and auditing standards. The AuRC comprises

competent national ministries including the DTI from the UK. It has already started its work and is paying particular attention to ISAs, including commenting on the European Commission's response to the IAASB on the clarity project.

Sitting beneath the AuRC is the European Group of Auditors' Oversight Bodies (EGAOB) which is an advisory group to AuRC and comprises competent national bodies including the FRC from the UK. The EGAOB has set up three sub-groups for the following areas:

- i) ISAs and the adoption process in Europe - membership includes representatives of FEE and the APB;
- ii) Cooperation between EU oversight bodies and approval of third country auditors; and
- iii) Dissemination of best practice and peer pressure among oversight bodies.

FEE has set up an Information Task Force (ITF) comprising of representatives of Member Bodies in EU Member States and other countries with an interest. There

will also be a smaller Regulatory Task Force (RTF) of ITF representatives and representatives from the relevant FEE working parties. Chris Cantwell of the Faculty is a member of both the ITF and the RTF as the representative of the UK CCAB bodies.

The European Commission has also set up an Auditors' Liability Forum, membership including the Institute's Chief Executive, Eric Anstee. A study on auditor liability is being carried out which will enable the European Commission to issue a report on the subject by the end of 2006.

Information on the coverage of the Directive was provided in the November 2005 issue of Audit & Beyond. The Faculty is in close communication with the DTI and FEE regarding the implementation of the Directive and the issues being raised in the committees mentioned above.

Directors' reports to include statement on information given to auditors

As we approach 31 March 2006 year ends, directors and auditors should be aware that directors' reports for periods beginning on or after 1 April 2005 must now include a statement that there is no relevant audit information that the auditors do not know about. Each director is responsible for taking steps to ensure the validity of the statement and directors who make this statement falsely are committing an offence so, as early as possible in the audit planning process, directors and auditors should discuss what systems should be put in place to enable directors to comply with this new requirement.

Specifically, the directors' report must state that each director has taken all

steps that he or she ought to have taken in order to:

- make him or herself aware of any information relevant to the audit;
- establish that the company's auditors are aware of that information; and
- that, as far as the director is aware, there is no information relevant to the audit of which the company's auditors are unaware.

Directors are expected to make enquiries of fellow directors and of the company's auditors, and take such other steps (if any), to demonstrate they have acted with due care, skill and diligence. However, the knowledge, skill and experience that directors have,

or could reasonably be expected to have to perform their particular duties, will be taken into account. This should be of comfort to non-executive directors, and directors not directly involved in the preparation of the accounts or the audit committee.

This requirement was introduced by the Companies (Audit, Investigations and Community Enterprise) Act 2004, along with other measures strengthening auditors' rights to require information and explanations from directors and employees. It has been inserted into the Companies Act 1985 as section 234ZA.

Providing objective assurance - the essential role for internal audit

Many organisations rely to a large extent on their internal audit function to provide assurance, despite the key role of line management and group or other functions in assurance provision. Internal audit is also faced with conflicting demands from different stakeholders. But internal audit must not lose sight of its primary role as assurance provider because that is where its value lies.

At the March internal audit lecture Gill Bolton, director of GEB Business Solutions and a member of the ICAEW's Internal Audit Committee, proposed that internal audit can help shape its remit by understanding the organisation's assurance framework and systematically re-examining:

- The nature of assurance it can and should provide ('what')
- How assurance can be reached ('how'); and
- The value of its assurance ('why').

Internal audit's role within the assurance framework

It is critical to understand what the organisation means by and expects from assurance and where internal audit's work fits into the assurance framework. This can be challenging for a number of reasons:

1. Conflicting demands on internal audit by audit committees and management

The former expect assurance that risks are being managed to an acceptable level, that regulatory compliance is being achieved and that the organisation is being educated on risk and control (assurance services). Management, meanwhile, associates internal audit with troubleshooting and identifying efficiencies (consulting services).

Assurance work should be appropriately prioritised so that consulting work does not hijack the assurance plan. Focusing internal audit work will continue to be important as the role evolves in the future.

2. Management assurance is not prevalent

Management assurance is often a relatively small source of the assurance provided to audit committees, suggesting that risk management is not considered a key part of line managers' roles and is not embedded in processes. The implication is that internal audit performs compliance testing that should be management's responsibility.

Internal auditors need to stress managers' accountability for control in their areas.

3. The level of the organisation's risk maturity is low or overestimated

In an organisation which is in the early stages of implementing risk management, internal auditors will invariably perform much of the detailed testing work that management should be doing. It may not be possible to rely upon risk management processes and management's assessment of risk.

Equally, excessive reliance on independent monitoring when the organisation's risk maturity is not as high as purported will not deliver good quality assurance.

Internal auditors should monitor the level of risk maturity and adapt the audit approach as appropriate.

The type of assurance ('what')

Internal auditors can provide assurance on management's treatment of risk, i.e., confirmation that:

- The risk management and control framework is operating as it should and is fit for its purpose
- Significant risks are being managed to an acceptable level
- Business units are managing risks effectively and monitoring and operating controls as appropriate; and
- Corporate governance is effective.

Delivering assurance ('how')

Internal auditors need to understand the

level of assurance required by the CEO and others in order to deliver assurance as described above.

A *Risk Based Internal Auditing* (RBIA) approach can facilitate this. RBIA focuses on understanding and analysing management's assessment of risk and directs audit efforts around that process. RBIA approaches risk in a holistic way; it focuses on the organisation's major risk areas, which are more often strategic or operational rather than financial.

The extent of RBIA possibly depends on the organisation's level of risk maturity and internal auditors can expect to choose their audit tools accordingly. In less risk-mature organisations, more detailed testing might be performed using audit tools including systems- or processed-based auditing. Greater attention will also be given to educating management and promoting risk.

Quick and dirty reviews can help internal auditors to allocate 'smartly' the bulk of their time to the risks that really matter. Detailed sampling, Gill believes, does not pick up major issues.

Conversely, the 'tell me, show me, validate' approach does highlight the major issues. Particularly in risk-mature organisations, where working alongside line managers to understand the key risks will enable internal audit to provide assurance that management are monitoring and testing the risk responses for which they are responsible.

The value of assurance ('why')

It is essential to move away from assigning pounds saved and to recognise that the value of internal audit assurance stems from immeasurables, such as:

- The objectivity (absence of any attachment) and robustness of internal audit's view;
- The 'big picture' context
- The source of expertise on control; and
- The knowledge and understanding of the organisation's risks.

bulletinboard

Faculty update

APB guidance on the audit of registered social landlords

The Auditing Practices Board (APB) has published a revision of Practice Note 14 (Revised), *The Audit of Registered Social Landlords in the United Kingdom*.

The revision provides guidance for auditors on their audit procedures following the replacement of the SASs with ISAs (UK and Ireland) and it also takes account of the legal and regulatory developments affecting Registered Social Landlords since Practice Note 14 (Revised) was issued.

Copies of the Practice Note may be downloaded from the Publications section of the APB's website at www.frc.org.uk/apb.

Internal audit lecture series

Corporate fraud and deception at work

Monday 24 April 2006, Mike Comer, Fraud investigator and consultant

The lecture will start at 6pm and will be followed by wine and a finger buffet. The lecture will be held at Moorgate Place, London EC2P 2BJ. The cost of

this lecture is £32.50 plus VAT. For more information please contact Louise Thornton on 020 7920 8493.

Future dates

12 June 2006
11 September 2006
23 October 2006
04 December 2006

Proceeds of Crime Act and money laundering

The Institute welcomed the change in anti-money laundering law which was approved by the Privy Council in February 2006.

The change gives equal treatment, as regards obligations to report money laundering, to external accountants, auditors and tax advisers where they provide services directly comparable to those provided by professional legal advisers. Prior to this amendment, a qualified accountant carrying out the same service as a lawyer, and carrying it out in privileged circumstances, would have to report a suspicion to the National Criminal Intelligence Service (NCIS) but the lawyer would not.

It is a very specific change and the Institute has issued guidance to assist members in understanding the limits of

this exemption and its interaction with the crime/fraud exception. The full guidance, Tech 02/06, is available on the Institute's website at www.icaew.co.uk.

IAASB proposes new requirements for the audit of group financial statements

The International Auditing and Assurance Standards Board (IAASB) has recently issued a re-exposure draft of the proposed International Standard on Auditing (ISA) 600 (Revised and redrafted), *The Audit of Group Financial Statements*. The Exposure Draft has been redrafted in the new style which is designed to enhance the clarity of IAASB pronouncements. The IAASB has made changes and reissued the ED following earlier consultations. The key issues focus on:

- The extent to which the group auditor needs to be involved in the audits of components that are audited by other auditors,
- Whether these auditors are independent of the group auditor (unrelated) or belong to the group auditor's national or international firm or network of firms (related auditors).

Comments on the ED are requested by 31 July 2006. It can be downloaded from the website at www.ifac.org/EDs.

Audit & Beyond editorial information

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Audit & Beyond is produced by Wolters Kluwer (UK) Limited on behalf of the Audit and Assurance Faculty
Tel: 0870 777 2906
E-mail: customerservices@cch.co.uk
ISSN 1748-5789

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