

### Editorial Changes to IAASA Standards

<b>Ethical Standard</b>	<b>Ref</b>	<b>Changes</b>	<b>Amended April 2017</b>	<b>Amended Sept 2017</b>
<b>Cover</b>	Page 3	Replaced 2017 with 2016.	Yes	
<b>Introduction</b>	I18	Remove reference to implementing member state options in the Ethical Standard.	Yes	
<b>Part A</b>	2.3D(i)(b)	Brackets closed.	Yes	
	2.4	Removal of extra-territorial application	Yes	
<b>Part B</b>	1.49 5.28	Footnote 14 to paragraph 1.49 & paragraph 5.28 reference inserted to Irish Annex as well as UK Corporate Governance Code	Yes	
	1.2D, 1.3D, 1.4D and 1.5D	Spacing amended between “audit” and “firm”.	Yes	
	1.28	“relationship”- changed to “relationships”.	Yes	
	1.4D	Bolding amended	Yes	
	1.57	Spacing inserted between para 1.57 & 1.58.	Yes	
	2.48	First word, part (b), changed “entity” to “any”.	Yes	
	3.17	Changed to “Ethics Partner/Function” for consistency	Yes	
	2.19 4.29 5.23	Changed reference to “Ethics Partner/Function” for consistency	Yes	

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	4.3D	Refers to "ES 4.7"- there is no para 4.7 only 4.7R.	Yes	
	4.17, 4.18, 4.20	Change reference to paragraph 4.12 from reference to 4.13.	Yes	
	4.30R	Insertion of text public interest 'When the statutory auditor or the audit firm provides to the audited public interest entity		Yes
	5.2	Reference to ISA (UK) changed to ISAs(Ireland)	Yes	
	5.36	Second sub bullet delete reference to FCA.	Yes	
	5.38	5.38 refers to derogation in 5.156R. 5.156R was amended to replace inconsequential with immaterial to be consistent with SI 312 language. Text amended 'inconsequential' changed to 'immaterial'	Yes	
	5.46	Changed Bullets and formatting for consistency	Yes	
	6.4(i)(f)	Reference to Credit Union Act 2012 Act included	Yes	

<b>ISQC1</b>	<b>Ref</b>	<b>Comment</b>	<b>Amended April 2017</b>	

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	12 (o)	Delete text - Refers to performance standards issued by IAASA- referencing footnote 1a	Yes	
	28D -1	Delete Extra full stop in footnote 3e in the final set of brackets.	Yes	
	A1-1	Delete Extra space after Companies Act 2014.	Yes	
	A1-1	Change footnote reference to 4	Yes	

### Changes on ISAs

ISA	Ref	Changes	Amended April 2017
<b>ISA 250B</b>	A36	Delete footnote reference	Yes
<b>ISA 700</b>	A57 – Footnote 35c	Amend web address in footnote	Yes
<b>ISA 701</b>	13R-1	Insert “For audits of financial statements of public interest entities” at start of paragraph.  <u>Note</u> this is from the FRC Erratum	Yes
<b>ISA 720</b>	22D-1	Amended paragraph to reflect the wording of Section 336(5) as amended by Regulation 9 of SI 312	Yes



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