

ISAs (Ireland) – Editorial Amendments

Standard	Reference	Editorial Amendment	Date of amendment
ISA (Ireland) 250 Section A – Consideration of Laws and Regulations in an Audit of Financial Statements	Para A36, footnote 19	Footnote text inserted: ¹⁹ See, for example, Section 225.37 of the IESBA Code. In Ireland, the auditor has regard to any specific requirements of the auditor’s Recognised Accountancy Body.	25/05/21
ISA (Ireland) 250 Section B – The Auditor’s Statutory Right and Duty to Report to Regulators of Public Interest Entities and Regulators of Other Entities in the Financial Sector	A. Para A35-2, footnote 9 B. Appendix 1, para 1	A. Amended to footnote 8 and subsequent footnote numbering updated B. Deleted reference to footnote 4	25/05/21
ISA (Ireland) 570 – Going Concern	Para 24-1	Reference to paragraph 21-1 removed	25/05/21
ISA (Ireland) 701 – Communicating Key Audit Matters in the Independent Auditor’s Report	A. Para 16-1(c), footnote 5b B. Para A59-2	A. Amended reference to footnote 5c and changed subsequent footnote numbering B. Duplicate paragraph numbering, second paragraph number amended to A59-3	25/05/21
ISA (Ireland) 720 – The Auditor’s Responsibilities Relating to Other Information	Para A53-12, footnote 15f	Reference amended to footnote 15g	25/05/21
ISQC (Ireland) 1 – Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	Para A1-1	Footnote reference amended to 3l	25/05/21