

Communication with Those Charged with Governance (TCWG)

IAASA's Audit Quality Unit evaluates the quality of evidence across communications with TCWG for each audit selected for inspection.



Key messages for auditors

1. Ensure all required communications under ISA (Ireland) 260 "Communication with those charged with governance" and ISA (Ireland) 265 "Communicating deficiencies in internal control" have been communicated;
2. Ensure the required communications are easily identified within the reporting document(s);
3. Clearly communicate fraud risk identified as a significant risk;
4. Clearly communicate with TCWG those matters the auditor has determined to be the key audit matters;
5. Communications with TCWG should accurately reflect the work performed and evidenced on the audit file;
6. Communications with TCWG should be consistent with the documentation on the audit file;
7. All non-audit services should be communicated to TCWG.

Further information



Please see the video on IAASA's YouTube channel that shares the questions asked by IAASA's audit inspectors during 2022 and 2023 when reviewing audit working papers in this area. See [here](#).



IAASA's 2022 Annual Audit Programme and Activity Report was published in the first half of 2023 and includes IAASA's key recommendations in the area of communication with TCWG.