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International Standard on Auditing (Ireland) 230

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Audit Documentation

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INTERNATIONAL STANDARD ON AUDITING (IRELAND) 230 (UPDATED OCTOBER 2023)

AUDIT DOCUMENTATION

(Effective for audits of financial statements for periods commencing on or after
15 December 2019)

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International Standard on Auditing (Ireland) (ISA (Ireland)) 230, *Audit Documentation* should be read in conjunction with ISA (Ireland) 200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (Ireland)*.

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Introduction

Scope of this ISA (Ireland)

1. This International Standard on Auditing (Ireland) (ISA (Ireland)) deals with the auditor's responsibility to prepare audit documentation for an audit of financial statements. The Appendix lists other ISAs (Ireland) that contain specific documentation requirements and guidance. The specific documentation requirements of other ISAs (Ireland) do not limit the application of this ISA (Ireland). Law or regulation may establish additional documentation requirements.

Nature and Purposes of Audit Documentation

2. Audit documentation that meets the requirements of this ISA (Ireland) and the specific documentation requirements of other relevant ISAs (Ireland) provides:
 - (a) Evidence of the auditor's basis for a conclusion about the achievement of the overall objectives of the auditor;¹ and
 - (b) Evidence that the audit was planned and performed in accordance with ISAs (Ireland) and applicable legal and regulatory requirements.
3. Audit documentation serves a number of additional purposes, including the following:
 - Assisting the engagement team to plan and perform the audit.
 - Assisting members of the engagement team responsible for supervision to direct and supervise the audit work, and to discharge their review responsibilities in accordance with ISA (Ireland) 220 (Revised December 2021).²
 - Enabling the engagement team to be accountable for its work.
 - Retaining a record of matters of continuing significance to future audits.
 - Enabling the conduct of engagement quality reviews,³ other types of engagement reviews⁴ and monitoring activities under the firm's system of quality management.
 - Enabling the conduct of external inspections in accordance with applicable legal, regulatory or other requirements.

Effective Date

4. This ISA (Ireland) is effective for the audits of financial statements for periods commencing on or after 15 December 2019. **Early adoption is permitted.**

¹ ISA (Ireland) 200 (Updated December 2018), *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (Ireland)*, paragraph 11.

² ISA (Ireland) 220 (Revised December 2021), *Quality Management for an Audit of Financial Statements*, paragraphs 29-34.

³ International Standard on Quality Management (Ireland) (ISQM (Ireland)) 2, *Engagement Quality Reviews*.

⁴ (ISQM (Ireland)) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, paragraph A135.

Objective

5. The objective of the auditor is to prepare documentation that provides:
 - (a) A sufficient and appropriate record of the basis for the auditor's report; and
 - (b) Evidence that the audit was planned and performed in accordance with ISAs (Ireland) and applicable legal and regulatory requirements.

Definitions

6. For purposes of the ISAs (Ireland), the following terms have the meanings attributed below:
 - (a) Audit documentation – The record of audit procedures performed, relevant audit evidence obtained, and conclusions the auditor reached (terms such as “working papers” or “workpapers” are also sometimes used).

Audit documentation shall include all documents, information, records and other data required by ISQM (Ireland) 1 and 2, ISAs (Ireland) and applicable legal and regulatory requirements.
 - (b) Audit file – One or more folders or other storage media, in physical or electronic form, containing the records that comprise the audit documentation for a specific engagement.
 - (c) Experienced auditor – An individual (whether internal or external to the firm) who has practical audit experience, and a reasonable understanding of:
 - (i) Audit processes;
 - (ii) ISAs and applicable legal and regulatory requirements;
 - (iii) The business environment in which the entity operates; and
 - (iv) Auditing and financial reporting issues relevant to the entity's industry.

Requirements

Timely Preparation of Audit Documentation

7. The auditor shall prepare audit documentation on a timely basis. (Ref: Para. A1)

Documentation of the Audit Procedures Performed and Audit Evidence Obtained

Form, Content and Extent of Audit Documentation

8. The auditor shall prepare audit documentation that is sufficient to enable an experienced auditor, having no previous connection with the audit, to understand: (Ref: Para. A2-A5, A16-A17)
 - (a) The nature, timing and extent of the audit procedures performed to comply with the ISAs (Ireland) and applicable legal and regulatory requirements; (Ref: Para. A6-A7)
 - (b) The results of the audit procedures performed, and the audit evidence obtained; and
 - (c) Significant matters arising during the audit, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions. (Ref: Para. A8-A11)

8D-1. The auditor shall retain any other data and documents that are important in supporting the auditor's report as part of the audit documentation.

9. In documenting the nature, timing and extent of audit procedures performed, the auditor shall record:
 - (a) The identifying characteristics of the specific items or matters tested; (Ref: Para. A12)
 - (b) Who performed the audit work and the date such work was completed; and
 - (c) Who reviewed the audit work performed and the date and extent of such review. (Ref: Para. A13)
10. The auditor shall document discussions of significant matters with management, those charged with governance, and others, including the nature of the significant matters discussed and when and with whom the discussions took place. (Ref: Para. A14)
11. If the auditor identified information that is inconsistent with the auditor's final conclusion regarding a significant matter, the auditor shall document how the auditor addressed the inconsistency. (Ref: Para. A15)

Departure from a Relevant Requirement

12. If, in exceptional circumstances, the auditor judges it necessary to depart from a relevant requirement in an ISA (Ireland), the auditor shall document how the alternative audit procedures performed achieve the aim of that requirement, and the reasons for the departure. (Ref: Para. A18-A19)

Matters Arising after the Date of the Auditor's Report

13. If, in exceptional circumstances, the auditor performs new or additional audit procedures or draws new conclusions after the date of the auditor's report, the auditor shall document: (Ref: Para. A20)
 - (a) The circumstances encountered;
 - (b) The new or additional audit procedures performed, audit evidence obtained, and conclusions reached, and their effect on the auditor's report; and
 - (c) When and by whom the resulting changes to audit documentation were made and reviewed.

Assembly of the Final Audit File

14. The auditor shall assemble the audit documentation in an audit file and complete the administrative process of assembling the final audit file on a timely basis after the date of the auditor's report. (Ref: Para. A21-A22)

In Ireland, the assembly of the final audit file shall be completed no later than 60 days from the date of the auditor's report.

- 14D-1. The auditor shall retain audit documentation that is important for monitoring compliance with ISAs (Ireland) and other applicable legal requirements.
15. After the assembly of the final audit file has been completed, the auditor shall not delete or discard audit documentation of any nature before the end of its retention period. (Ref: Para. A23)

16. In circumstances other than those envisaged in paragraph 13 where the auditor finds it necessary to modify existing audit documentation or add new audit documentation after the assembly of the final audit file has been completed, the auditor shall, regardless of the nature of the modifications or additions, document: (Ref: Para. A24)
- (a) The specific reasons for making them; and
 - (b) When and by whom they were made and reviewed.

Application and Other Explanatory Material

Timely Preparation of Audit Documentation (Ref: Para. 7)

- A1. Preparing sufficient and appropriate audit documentation on a timely basis helps to enhance the quality of the audit and facilitates the effective review and evaluation of the audit evidence obtained and conclusions reached before the auditor's report is finalized. Documentation prepared after the audit work has been performed is likely to be less accurate than documentation prepared at the time such work is performed.

Documentation of the Audit Procedures Performed and Audit Evidence Obtained

Form, Content and Extent of Audit Documentation (Ref: Para. 8)

- A2. The form, content and extent of audit documentation depend on factors such as:
- The size and complexity of the entity.
 - The nature of the audit procedures to be performed.
 - The identified risks of material misstatement.
 - The significance of the audit evidence obtained.
 - The nature and extent of exceptions identified.
 - The need to document a conclusion or the basis for a conclusion not readily determinable from the documentation of the work performed or audit evidence obtained.
 - The audit methodology and tools used.
- A3. Audit documentation may be recorded on paper or on electronic or other media. Examples of audit documentation include:
- Audit programs.
 - Analyses.
 - Issues memoranda.
 - Summaries of significant matters.
 - Letters of confirmation and representation.
 - Checklists.
 - Correspondence (including e-mail) concerning significant matters.

The auditor may include abstracts or copies of the entity's records (for example, significant and specific contracts and agreements) as part of audit documentation. Audit documentation, however, is not a substitute for the entity's accounting records.

- A4. The auditor need not include in audit documentation superseded drafts of working papers and financial statements, notes that reflect incomplete or preliminary thinking, previous copies of documents corrected for typographical or other errors, and duplicates of documents.
- A5. Oral explanations by the auditor, on their own, do not represent adequate support for the work the auditor performed or conclusions the auditor reached, but may be used to explain or clarify information contained in the audit documentation.

Documentation of Compliance with ISAs (Ref: Para. 8(a))

- A6. In principle, compliance with the requirements of this ISA (Ireland) will result in the audit documentation being sufficient and appropriate in the circumstances. Other ISAs (Ireland) contain specific documentation requirements that are intended to clarify the application of this ISA (Ireland) in the particular circumstances of those other ISAs (Ireland). The specific documentation requirements of other ISAs do not limit the application of this ISA (Ireland). Furthermore, the absence of a documentation requirement in any particular ISA (Ireland) is not intended to suggest that there is no documentation that will be prepared as a result of complying with that ISA (Ireland).
- A7. Audit documentation provides evidence that the audit complies with the ISAs (Ireland). However, it is neither necessary nor practicable for the auditor to document every matter considered, or professional judgment made, in an audit. Further, it is unnecessary for the auditor to document separately (as in a checklist, for example) compliance with matters for which compliance is demonstrated by documents included within the audit file. For example:
- The existence of an adequately documented audit plan demonstrates that the auditor has planned the audit.
 - The existence of a signed engagement letter in the audit file demonstrates that the auditor has agreed the terms of the audit engagement with management or, where appropriate, those charged with governance.
 - An auditor's report containing an appropriately qualified opinion on the financial statements demonstrates that the auditor has complied with the requirement to express a qualified opinion under the circumstances specified in the ISAs (Ireland).
 - In relation to requirements that apply generally throughout the audit, there may be a number of ways in which compliance with them may be demonstrated within the audit file:
 - For example, there may be no single way in which the auditor's professional skepticism is documented. But the audit documentation may nevertheless provide evidence of the auditor's exercise of professional skepticism in accordance with the ISAs (Ireland). For example, in relation to accounting estimates, when the audit evidence obtained includes evidence that both corroborates and contradicts management's assertions, documenting how the auditor evaluated that evidence, including the professional judgements made in forming a conclusion as to the sufficiency and appropriateness of the audit evidence obtained.

- Similarly, that the engagement partner has taken responsibility for the direction, and supervision of the engagement team and the review of their work⁵ may be evidenced in a number of ways within the audit documentation. This may include documentation that evidences the engagement partner's sufficient and appropriate involvement in the audit, such as participation in engagement team discussions.

Documentation of Significant Matters and Related Significant Professional Judgments (Ref: Para. 8(c))

- A8. Judging the significance of a matter requires an objective analysis of the facts and circumstances. Examples of significant matters include:
- Matters that give rise to significant risks (as defined in ISA (Ireland) 315 (Revised October 2020)).⁶
 - Results of audit procedures indicating (a) that the financial statements could be materially misstated, or (b) a need to revise the auditor's previous assessment of the risks of material misstatement and the auditor's responses to those risks.
 - Circumstances that cause the auditor significant difficulty in applying necessary audit procedures.
 - Findings that could result in a modification to the audit opinion or the inclusion of an Emphasis of Matter paragraph in the auditor's report.
 - Concerns about the entity's ability to continue as a going concern.
- A9. An important factor in determining the form, content and extent of audit documentation of significant matters is the extent of professional judgment exercised in performing the work and evaluating the results. Documentation of the professional judgments made, where significant, serves to explain the auditor's conclusions and to reinforce the quality of the judgment. Such matters are of particular interest to those responsible for reviewing audit documentation, including those carrying out subsequent audits when reviewing matters of continuing significance (for example, when performing a retrospective review of accounting estimates).
- A10. Some examples of circumstances in which, in accordance with paragraph 8, it is appropriate to prepare audit documentation relating to the use of professional judgment include, where the matters and judgments are significant:
- The rationale for the auditor's conclusion when a requirement provides that the auditor "shall consider" certain information or factors, and that consideration is significant in the context of the particular engagement.
 - The basis for the auditor's conclusion on the reasonableness of areas of subjective judgments made by management.
 - The basis for the auditor's evaluation of whether an accounting estimate and related disclosures are reasonable in the context of the applicable financial reporting framework, or are misstated.

⁵ ISA (Ireland) 220 (Revised December 2021), paragraph 29.

⁶ ISA (Ireland) 315 (Revised October 2020), paragraph 12(l).

- The basis for the auditor's conclusions about the authenticity of a document when further investigation (such as making appropriate use of an expert or of confirmation procedures) is undertaken in response to conditions identified during the audit that caused the auditor to believe that the document may not be authentic.
- When ISA (Ireland) 701(Updated December 2018) applies,⁷ the auditor's determination of the key audit matters or the determination that there are no key audit matters to be communicated.

A11. The auditor may consider it helpful to prepare and retain as part of the audit documentation a summary (sometimes known as a completion memorandum) that describes the significant matters identified during the audit and how they were addressed, or that includes cross-references to other relevant supporting audit documentation that provides such information. Such a summary may facilitate effective and efficient reviews and inspections of the audit documentation, particularly for large and complex audits. Further, the preparation of such a summary may assist the auditor's consideration of the significant matters. It may also help the auditor to consider whether, in light of the audit procedures performed and conclusions reached, there is any individual relevant ISA (Ireland) objective that the auditor cannot achieve that would prevent the auditor from achieving the overall objectives of the auditor.

Identification of Specific Items or Matters Tested, and of the Preparer and Reviewer (Ref: Para. 9)

- A12. Recording the identifying characteristics serves a number of purposes. For example, it enables the engagement team to be accountable for its work and facilitates the investigation of exceptions or inconsistencies. Identifying characteristics will vary with the nature of the audit procedure and the item or matter tested. For example:
- For a detailed test of entity-generated purchase orders, the auditor may identify the documents selected for testing by their dates and unique purchase order numbers.
 - For a procedure requiring selection or review of all items over a specific amount from a given population, the auditor may record the scope of the procedure and identify the population (for example, all journal entries over a specified amount from the journal register).
 - For a procedure requiring systematic sampling from a population of documents, the auditor may identify the documents selected by recording their source, the starting point and the sampling interval (for example, a systematic sample of shipping reports selected from the shipping log for the period from April 1 to September 30, starting with report number 12345 and selecting every 125th report).
 - For a procedure requiring inquiries of specific entity personnel, the auditor may record the dates of the inquiries and the names and job designations of the entity personnel.

⁷ ISA (Ireland) 701(Updated December 2018), *Communicating Key Audit Matters in the Independent Auditor's Report*.

- For an observation procedure, the auditor may record the process or matter being observed, the relevant individuals, their respective responsibilities, and where and when the observation was carried out.

A13. ISA (Ireland) 220 (Revised December 2021) contains requirements and guidance on the review of audit documentation.⁸ The requirement to document who reviewed the audit work performed does not imply a need for each specific working paper to include evidence of review. The requirement, however, means documenting what audit work was reviewed, who reviewed such work, and when it was reviewed.

Documentation of Discussions of Significant Matters with Management, Those Charged with Governance, and Others (Ref: Para. 10)

A14. The documentation is not limited to records prepared by the auditor but may include other appropriate records such as minutes of meetings prepared by the entity's personnel and agreed by the auditor. Others with whom the auditor may discuss significant matters may include other personnel within the entity, and external parties, such as persons providing professional advice to the entity.

Documentation of How Inconsistencies have been Addressed (Ref: Para. 11)

A15. The requirement to document how the auditor addressed inconsistencies in information does not imply that the auditor needs to retain documentation that is incorrect or superseded.

Considerations Specific to Smaller Entities (Ref: Para. 8)

A16. The audit documentation for the audit of a smaller entity is generally less extensive than that for the audit of a larger entity. Further, in the case of an audit where the engagement partner performs all the audit work, the documentation will not include matters that might have to be documented solely to inform or instruct members of an engagement team, or to provide evidence of review by other members of the team (for example, there will be no matters to document relating to team discussions or supervision). Nevertheless, the engagement partner complies with the overriding requirement in paragraph 8 to prepare audit documentation that can be understood by an experienced auditor, as the audit documentation may be subject to review by external parties for regulatory or other purposes.

A17. When preparing audit documentation, the auditor of a smaller entity may also find it helpful and efficient to record various aspects of the audit together in a single document, with cross-references to supporting working papers as appropriate. Examples of matters that may be documented together in the audit of a smaller entity include the understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, the overall audit strategy and audit plan, materiality determined in accordance with ISA (Ireland) 320,⁹ assessed risks, significant matters noted during the audit, and conclusions reached.

Departure from a Relevant Requirement (Ref: Para. 12)

A18. The requirements of the ISAs (Ireland) are designed to enable the auditor to achieve the objectives specified in the ISAs (Ireland), and thereby the overall objectives of the auditor. Accordingly, other than in exceptional circumstances, the ISAs (Ireland)

⁸ ISA (Ireland) 220 (Revised December 2021), paragraphs 29-34.

⁹ ISA (Ireland) 320, *Materiality in Planning and Performing an Audit*.

call for compliance with each requirement that is relevant in the circumstances of the audit.

- A19. The documentation requirement applies only to requirements that are relevant in the circumstances. A requirement is not relevant¹⁰ only in the cases where:
- (a) The entire ISA (Ireland) is not relevant (for example, if an entity does not have an internal audit function, nothing in ISA (Ireland) 610¹¹ is relevant); or
 - (b) The requirement is conditional and the condition does not exist (for example, the requirement to modify the auditor's opinion where there is an inability to obtain sufficient appropriate audit evidence, and there is no such inability).

Matters Arising after the Date of the Auditor's Report (Ref: Para. 13)

- A20. Examples of exceptional circumstances include facts which become known to the auditor after the date of the auditor's report but which existed at that date and which, if known at that date, might have caused the financial statements to be amended or the auditor to modify the opinion in the auditor's report.¹² The resulting changes to the audit documentation are reviewed in accordance with the review responsibilities set out in ISA (Ireland) 220 (Revised December 2021).¹³

Assembly of the Final Audit File (Ref: Para. 14-16)

- A21. ISQM (Ireland) 1 (or national requirements that are at least as demanding) requires firms' systems of quality management to establish a quality objective that addresses the assembly of engagement documentation on a timely basis after the date of the engagement reports.¹⁴ An appropriate time limit within which to complete the assembly of the final audit file is ordinarily not more than 60 days after the date of the auditor's report.¹⁵
- A22. The completion of the assembly of the final audit file after the date of the auditor's report is an administrative process that does not involve the performance of new audit procedures or the drawing of new conclusions. Changes may, however, be made to the audit documentation during the final assembly process if they are administrative in nature. Examples of such changes include:
- Deleting or discarding superseded documentation.
 - Sorting, collating and cross-referencing working papers.
 - Signing off on completion checklists relating to the file assembly process.
 - Documenting audit evidence that the auditor has obtained, discussed and agreed with the relevant members of the engagement team before the date of the auditor's report.
- A23. ISQM (Ireland) 1 (or national requirements that are at least as demanding) requires firms' system of quality management to establish a quality objective to address the

¹⁰ ISA (Ireland) 200 (Updated March 2018), paragraph 22.

¹¹ ISA (Ireland) 610, *Using the Work of Internal Auditors*, paragraph 2.

¹² ISA (Ireland) 560, *Subsequent Events*, paragraph 14.

¹³ ISA (Ireland) 220 (Revised December 2021), paragraphs 29-34.

¹⁴ ISQM (Ireland) 1, paragraph 31(f).

¹⁵ ISQM (Ireland) 1, paragraph A83.

appropriate maintenance and retention of engagement documentation to meet the needs of the firm and to comply with law, regulation, relevant ethical requirements, or other professional standards.¹⁶ The retention period for audit engagements ordinarily is no shorter than five years from the date of the auditor's report, or, if later, the date of the group auditor's report on the group financial statements, when applicable.¹⁷

- A24. An example of a circumstance in which the auditor may find it necessary to modify existing audit documentation or add new audit documentation after file assembly has been completed is the need to clarify existing audit documentation arising from comments received during monitoring activities or external inspections.

¹⁶ ISQM (Ireland) 1, paragraph 31(f).

¹⁷ ISQM (Ireland) 1, paragraph A85.

The auditor has regard to specific requirements of the auditor's relevant professional body.

Appendix

(Ref: Para. 1)

Specific Audit Documentation Requirements in Other ISAs

This appendix identifies paragraphs in other ISAs (Ireland) that contain specific documentation requirements. The list is not a substitute for considering the requirements and related application and other explanatory material in ISAs.

- ISA (Ireland) 210, “Agreeing the Terms of Audit Engagements” – paragraphs 10-12.
- ISA (Ireland) 220 (Revised December 2021), “Quality Management for an Audit of Financial Statements” – paragraph 41.
- ISA (Ireland) 240, “The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements” – paragraphs 44-47.
- ISA (Ireland) 250, Section A “Consideration of Laws and Regulations in an Audit of Financial Statements” – paragraph 29.
- ISA (Ireland) 260, “Communication with Those Charged with Governance” – paragraphs 23 and 23D-1.
- ISA (Ireland) 300, “Planning an Audit of Financial Statements” – paragraph 12.
- ISA (Ireland) 315 (Revised October 2020), “Identifying and Assessing the Risks of Material Misstatement” – paragraph 38.
- ISA (Ireland) 320, “Materiality in Planning and Performing an Audit” – paragraph 14.
- ISA (Ireland) 330, “The Auditor’s Responses to Assessed Risks” – paragraphs 28-30.
- ISA (Ireland) 450, “Evaluation of Misstatements Identified During the Audit” – paragraph 15.
- ISA (Ireland) 540 (Revised December 2018), “Auditing Accounting Estimates, and Related Disclosures” – paragraph 37.
- ISA (Ireland) 550, “Related Parties” – paragraph 28.
- ISA (Ireland) 600, “Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)” – paragraphs 50 and 50D-1.
- ISA (Ireland) 610, “Using the Work of Internal Auditors” – paragraphs 36 and 37.
- ISA (Ireland) 620, “Using the Work of an Auditor’s Expert” – paragraph 15D-1,
- ISA (Ireland) 701, *Communicating Key Audit Matters in the Independent Auditor’s Report* – paragraph 18.
- ISA (Ireland) 720, “The Auditor’s Responsibilities Relating to Other Information” – paragraph 25.



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