

## Ethical Standards for Auditors (Ireland) – Editorial Amendments

Reference	Editorial Amendment	Date of amendment
Para 5.88	text inserted:  , if the issue is material to the financial statements, or is dependent on a future or contemporary judgment by the <i>firm</i> in relation to the <i>engagement</i> , the advocacy threat will be such that no safeguards can reduce it to a level where independence is not compromised. Accordingly, in such circumstances,	15/06/21