



Audit and consultancy – no bookkeeping

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16 partners

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AUDIT OF LESS COMPLEX ENTITIES (LCEs)

93 answers to the discussion paper published by the IAASB (see www.iaasb.org)

GGI ARC PG has answered: preference for “SME” concept – documentation burden – separate standard

Mainly auditors have answered – agreement on the urgency of the matter

First IAASB analysis / action intents expected at the beginning of 2020

New chairman for the IAASB

IAASB has adopted its revised ISA 315 “Identifying and assessing the risks of material misstatement” (in principle applicable to 2022 accounts)

