



Audit and consultancy – no bookkeeping

All kinds of customers – including in the NFP sector

16 partners

Bureaux in Brussels and Wallonia

Français – English – Nederlands - Italiano

Independent member of the alliance



IAASB UPDATE

1. New ISA 315 “Identifying and assessing the risks of material misstatement”

- to be applied to all audits jobs on financial statements beginning on December 15th, 2021, or later;
- adapted to the new IT environment, but lengthy and debatable
- a training seminar within GGI?

2. Audits of “Less Complex Entities”

position by the Board not before December 2020...

3. Exposure draft for a new ISA 600 “audits of group financial statements”

- a new approach of this kind of audit, based on the group itself rather than its components
- more involvement of the group auditor – assistance of components auditors “as needed” – more direction and supervision by the group auditor of components auditors
- an incentive for giving the audit of a group and all its components to the same network of auditors?
- comments to the exposure draft requested by October 2: an opportunity for our practice group?