

TABLES OF DIFFERENCES
ASA 710 [Revised and Redrafted]
Comparative Information – Corresponding Figures and Comparative Financial Reports

Extant ASA: ASA 710 *Comparatives*

ISA ISA 710 [Redrafted]

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1	New Requirements [Elevation of Guidance]	4
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Requirements in ISA not in Extant ASA

- *Exhibit 1 identifies Requirements in the redrafted ISA that are not present in the equivalent extant ASA*
- *Exhibit 1 does not identify Requirements that are identical; or similar but for differences in expression/wording*

Item #	ISA Para. #	ISA Requirements	Commentary	Accept in ASA Y/N?
Scope				
1.	1-3	<p>1 This International Standard on Auditing (ISA) deals with the auditor’s responsibilities relating to comparative information in an audit of financial statements. When the financial statements of the prior period have been audited by a predecessor auditor or were not audited, the requirements and guidance in ISA 510 (Redrafted) regarding opening balances also apply.</p> <p>The Nature of Comparative Information</p> <p>2 The nature of the comparative information that is presented in an entity’s financial statements depends on the requirements of the applicable financial reporting framework. There are two different broad approaches to the auditor’s reporting responsibilities in respect of such comparative information: corresponding figures and comparative financial statements. The approach to be adopted is often specified by law or regulation but may also be specified in the terms of engagement.</p> <p>3 The essential audit reporting differences between the approaches are:</p> <p>(a) For corresponding figures, the auditor’s opinion</p>	<p>New scope section included.</p> <p>(1) Shaded text contains a scope matter that was not in the extant ASA.</p> <p>The extant ASA did not include a section on ‘Comparative financial statements’ (an ‘alternative framework for comparatives’) and only contained requirements and explanatory guidance relating to corresponding/comparative figures.</p> <p>(2) Unshaded text is equivalent in meaning to scope of extant ASA.</p> <p>[Extant ASA 710 para’s 4-7 —equivalent Explanatory Guidance]</p>	

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		<p>on the financial statements refers to the current period only; whereas</p> <p>(b) For comparative financial statements, the auditor's opinion refers to each period for which financial statements are presented.</p> <p>This ISA addresses separately the auditor's reporting requirements for each approach.</p>		
Objectives				
2	5	<p>The objectives of the auditor are:</p> <p>(a) To obtain sufficient appropriate audit evidence about whether the comparative information included in the financial statements has been presented, in all material respects, in accordance with the requirements for comparative information in the applicable financial reporting framework; and</p> <p>(b) To report in accordance with the auditor's reporting responsibilities.</p>	New Objectives included.	Y
Definitions				
3	6	<p>For purposes of the ISAs, the following terms have the meanings attributed below:</p> <p>(a) Comparative information – The amounts and disclosures included in the financial statements in respect of one or more prior periods in accordance with the applicable financial reporting framework.</p> <p>(b) Corresponding figures – Comparative information where amounts and other</p>	<p>New Definitions section included.</p> <p>(1) Shaded text contains a definition not in extant ASA.</p> <p>(2) Unshaded text is equivalent in meaning to extant ASA definitions.</p> <p>[Extant ASA 710 para 6—equivalent Explanatory Guidance]</p>	Y

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		<p>disclosures for the prior period are included as an integral part of the current period financial statements, and are intended to be read only in relation to the amounts and other disclosures relating to the current period (referred to as “current period figures”). The level of detail presented in the corresponding amounts and disclosures is dictated primarily by its relevance to the current period figures.</p> <p>(c) Comparative financial statements – Comparative information where amounts and other disclosures for the prior period are included for comparison with the financial statements of the current period but, if audited, are referred to in the auditor’s opinion. The level of information included in those comparative financial statements is comparable with that of the financial statements of the current period.</p> <p>For purposes of this ISA, references to “prior period” should be read as “prior periods” when the comparative information includes amounts and disclosures for more than one period.</p>	<p>Extant ASA contains additional guidance at [para 6] in relation to “corresponding figures” definition (highlighted in bold below):</p> <p>“Comparatives” as corresponding figures, where amounts and other disclosures for the preceding period are included as part of the current period financial report, and are intended to be read in relation to the amounts and other disclosures relating to the current period (referred to as “current period figures” for the purpose of this Auditing Standard). These corresponding figures are not presented as a complete financial report capable of standing alone, but are an integral part of the current period financial report intended to be read only in relationship to the current period figures.</p> <p>To enhance clarity of the “corresponding figures” definition, suggest addition below:</p> <p>“Aus 6.1 Corresponding figures are not presented as a financial report capable of standing alone.”</p>	
Audit Procedures				
4	7	<p>The auditor shall determine whether the financial statements include the comparative information required by the applicable financial reporting framework and whether such information is appropriately classified. For this purpose, the auditor shall evaluate whether:</p> <p>(a) The comparative information agrees with the</p>	<p>(1) Shaded text is an elevation of extant ASA Explanatory Guidance.</p> <p>[Extant ASA 710 para 9—equivalent Explanatory Guidance]</p>	

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		<p>amounts and other disclosures presented in the prior period or, when appropriate, have been restated; and</p> <p>(b) The accounting policies reflected in the comparative information are consistent with those applied in the current period or, if there have been changes in accounting policies, whether those changes have been properly accounted for and adequately presented and disclosed.</p>	<p>(2) Unshaded text is equivalent in meaning to extant ASA requirement.</p> <p>[Extant ASA 710 para 5—equivalent Requirement]</p>	
5	8	<p>If the auditor becomes aware of a possible material misstatement in the comparative information while performing the current period audit, the auditor shall perform such additional audit procedures as are necessary in the circumstances to obtain sufficient appropriate audit evidence to determine whether a material misstatement exists. If the auditor had audited the prior period's financial statements, the auditor shall also follow the relevant requirements of ISA 560 (Redrafted). If the prior period financial statements are amended, the auditor shall determine that the comparative information agrees with the amended financial statements.</p>	<p>(1) Shaded text is elevation of extant ASA Explanatory Guidance.</p> <p>[Extant ASA 710 para 12—equivalent Explanatory Guidance]</p> <p>(2) Unshaded text is equivalent in meaning to extant ASA Requirement.</p> <p>[Extant ASA 710 paragraph 8—equivalent Requirement]</p>	
6	9	<p>As required by ISA 580 (Revised and Redrafted), the auditor shall request written representations for all periods referred to in the auditor's opinion. The auditor shall also obtain a specific written representation regarding any restatement made to correct a material misstatement in prior period financial statements that affect the comparative information. (Ref: Para. A1)</p>	<p>No extant ASA equivalent.</p>	
Audit Reporting – Corresponding Figures				
7	11	<p>If the auditor's report on the prior period, as previously issued, included a qualified opinion, a disclaimer of opinion, or an adverse opinion and the matter which gave rise to the modification is unresolved, the auditor</p>	<p>(1) Shaded text is elevation of extant ASA Explanatory Guidance.</p> <p>[Extant ASA 710 para 16—equivalent Explanatory</p>	

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		<p>shall modify the auditor’s opinion on the current period’s financial statements. In the Basis for Modification paragraph in the auditor’s report, the auditor shall either:</p> <p>(a) Refer to both the current period’s figures and the corresponding figures in the description of the matter giving rise to the modification when the effects or possible effects of the matter on the current period’s figures are material; or</p> <p>(b) In other cases, explain that the audit opinion has been modified because of the effects or possible effects of the unresolved matter on the comparability of the current period’s figures and the corresponding figures. (Ref: Para. A3-A5)</p>	<p>Guidance]</p> <p>(2) Unshaded text has no extant ASA equivalent</p>	
8	13	<p>If the financial statements of the prior period were audited by a predecessor auditor <u>and the auditor is not prohibited by law or regulation</u> from referring to the predecessor auditor’s report on the corresponding figures and decides to do so, the auditor shall state in an Other Matter paragraph in the auditor’s report:</p> <p>(a) That the financial statements of the prior period were audited by the predecessor auditor;</p> <p>(b) The type of opinion expressed by the predecessor auditor and, if the opinion was modified, the reasons therefore; and</p> <p>(c) The date of that report. (Ref: Para. A7)</p>	<p>(1) <u>Shaded text</u> has no extant ASA equivalent.</p> <p>(2) Unshaded text is Elevation of extant ASA explanatory guidance</p> <p>[Extant ASA 710 para 20—equivalent Explanatory Guidance]</p> <p>(3) <u>Underlined</u> text is applicable to <i>Corporations Act 2001</i> (the Act) audits/reviews, as the Act does not allow for the current auditor to refer to a predecessor’s auditors report in the current auditor opinion.</p> <p>In order to clarify that this ISA paragraph does not apply to <i>Corporations Act 2001</i> audits/reviews, suggest Aus insertion at Para Aus 13.1 as follows:</p> <p>“Aus 13.1 For an audit engagement conducted under</p>	

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			<p>the <i>Corporations Act 2001</i>, the auditor is not permitted to refer to a predecessor auditors report in their auditor’s report.”</p> <p>This suggestion is consistent with Dual Dating Requirement approach taken in ASA 560 [para Aus 12.1]</p>	
9	14	<p>If the prior period financial statements were not audited, the auditor shall state in an Other Matter paragraph in the auditor’s report that the corresponding figures are unaudited. Such a statement does not, however, relieve the auditor of the requirement to obtain sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period’s financial statements.</p>	<p>No extant ASA equivalent.</p> <p>However refer to extant para’s 22 and 23 relating to the need for an auditor to obtain sufficient appropriate audit evidence.</p> <p>[Extant ASA 710 para 22—equivalent Requirement] [Extant ASA 710 para 23—equivalent Explanatory Guidance]</p>	
Audit Reporting - Comparative Financial Statements				
10	15	<p>When comparative financial statements are presented, the auditor’s opinion shall refer to each period for which financial statements are presented and on which an audit opinion is expressed. (Ref: Para. A8-A9)</p>	<p>No extant ASA equivalent.</p> <p>Note: The extant ASA did not include a section on ‘Comparative financial statements’ as it represented an ‘alternative framework for comparatives’ per Conformity paragraph.</p> <p>The <i>Corporations Act 2001</i> (the Act) does not allow for comparatives other than comparative information to be included in the current period financial report.</p> <p>Section 295 <i>Contents of a Financial Report</i> of the <i>Corporations Act 2001</i> requires compliance with Australian Accounting Standards.</p> <p>AASB 101 <i>Presentation of Financial Statements</i> is the relevant Standard and requires the following: [Para 36] <i>Frequency of Reporting</i> – “an entity shall</p>	

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			<p>present a complete set of financial statements (including comparative information) at least annually....”</p> <p>[Para 38] <i>Comparative Information</i> – “Except when Australian Accounting Standards permit or require otherwise, an entity shall disclose comparative information in respect of the previous period for all amounts reported in the current period’s financial statements.....”</p> <p>Suggest in order to clarify that this ISA paragraph does not apply to <i>Corporations Act 2001</i> audits/reviews, suggest additional Aus Requirement insertion - para Aus 15.1 as follows:</p> <p>“Aus 15.1 For an audit engagement conducted under the <i>Corporations Act 2001</i>, the auditor is not permitted to include in their auditor’s report an opinion on a comparative financial report in addition to the current period financial report.”</p> <p>This wording is equivalent in meaning to extant ASA explanatory guidance.</p> <p>[Extant ASA 710 para 20—equivalent Explanatory Guidance]</p> <p>This suggestion is consistent with Dual Dating Requirement approach taken in ASA 560 [para Aus 12.1].</p>	
11	16	<p>When reporting on prior period financial statements in connection with the current period’s audit, if the auditor’s opinion on such prior period financial statements differs from the opinion the auditor previously expressed, the auditor shall disclose the substantive reasons for the different opinion in an Other Matter paragraph in accordance with ISA 706 (Revised and Redrafted). (Ref: Para. A10)</p>	<p>No extant ASA equivalent.</p> <p>Suggest in order to clarify that this ISA paragraph does not apply to <i>Corporations Act 2001</i> audits/reviews, suggest additional Aus Requirement insertion - para Aus 16.1 as follows:</p> <p>“Aus 16.1 For an audit engagement conducted under the <i>Corporations Act 2001</i>, the auditor is not</p>	

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			<p>permitted to include in their auditor’s report an opinion on a comparative financial report in addition to the current period financial report.”</p> <p>This suggestion is consistent with Dual Dating Requirement approach taken in ASA 560 [para Aus 12.1].</p> <p>Note: The extant ASA did not include a section on ‘Comparative financial statements’ as it represented an ‘alternative framework for comparatives’ per Conformity paragraph.</p>	
12	17	<p>If the financial statements of the prior period were audited by a predecessor auditor, in addition to expressing an opinion on the current period’s financial statements, the auditor shall state in an Other Matter paragraph:</p> <ul style="list-style-type: none"> (a) That the financial statements of the prior period were audited by a predecessor auditor; (b) The type of opinion expressed by the predecessor auditor and, if the opinion was modified, the reasons therefore; and (c) The date of that report, <p>unless the predecessor auditor’s report on the prior period’s financial statements is reissued with the financial statements.</p>	<p>No extant ASA equivalent.</p> <p>Note: The extant ASA did not include a section on ‘Comparative financial statements’ as it represented an ‘alternative framework for comparatives’ per Conformity paragraph.</p>	
13	18	<p>If the auditor concludes that a material misstatement exists that affects the prior period financial statements on which the predecessor auditor had previously reported without modification, the auditor shall communicate the misstatement with the appropriate level of management, and unless all of those charged with governance are involved in managing the entity, those charged with governance and request that the</p>	<p>No extant ASA equivalent.</p> <p>Note: The extant ASA did not include a section on ‘Comparative financial statements’ as it represented an ‘alternative framework for comparatives’ per Conformity paragraph.</p>	

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		predecessor auditor be informed. If the prior period financial statements are amended, and the predecessor auditor agrees to issue a new auditor's report on the amended financial statements of the prior period, the auditor shall report only on the current period. (Ref: Para. A11)		
14	19	If the prior period financial statements were not audited, the auditor shall state in an Other Matter paragraph that the comparative financial statements are unaudited. Such a statement does not, however, relieve the auditor of the requirement to obtain sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements.	No extant ASA equivalent. Note: The extant ASA did not include a section on 'Comparative financial statements' as it represented an 'alternative framework for comparatives' per Conformity paragraph.	

Draft

Requirements in Extant ASA not in ISA

- *Exhibit 2 identifies Requirements in the extant ASA that are not present in the equivalent redrafted ISA*
- *Exhibit 2 does not identify Requirements that are identical; or similar but for differences in expression [wording]*

Item #	Extant ASA Para. #	Extant ASA Requirement	Commentary	Accept in ASA Y/N?
Not Retained in ASA [Revised & Redrafted]				
1	19	Where the auditor becomes aware of a material misstatement that affects the prior period financial report on which an unmodified report has been previously issued, and if the prior period financial report has not been revised and an auditor’s report has not been reissued, but the comparatives have been properly restated and/or appropriate disclosures have been made in the current period financial report, the auditor shall express an unmodified opinion and shall consider the mandatory requirements in ASA 560.	Included in guidance in ISA 710 [ISA 710 para A6—equivalent guidance] Requirement included in another ISA as a Requirement – ISA 705 <i>Modifications to the Opinion in the Independent Auditor’s Report</i>	
2	23	When the prior period financial report was not audited, and the incoming auditor is unable to obtain sufficient appropriate audit evidence regarding the comparatives, the incoming auditor shall qualify the auditor’s report on the basis that the comparatives are unaudited and that no opinion on them is expressed.	Requirement included in another ISA as a Requirement – ISA 510 <i>Initial Audit Engagements – Opening Balances</i> , paragraph 10.	

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Retained in ASA [Revised & Redrafted] Reason 1: [Only when requirement necessary for Australian legislation or regulation reasons]				
Retained in ASA [Revised & Redrafted] Reason 2: [Only when requirement necessary for legislative instrument reasons]				
Retained in ASA [Revised & Redrafted] Reason 3: [Only when requirement necessary for public interest reasons and no inconsistency with the ISA]				

Draft

Significant Differences in Guidance — ISA and Extant ASA

- *Exhibit 3 identifies significant differences between the Application and Other Explanatory Material (guidance) in the redrafted ISA and the Explanatory Guidance in the equivalent extant ASA. These differences are exceptional in nature.*
- *Exhibit 3 does not identify guidance that is identical; or similar but for differences in expression/wording*

Item #	ISA/ASA Para. #	Guidance	Commentary	Accept in ASA Y/N?
PART A – ISA				
Comparative Financial Statements				
1	A8-A11	<p>Reference in Auditor’s Opinion (Ref: Para. 15)</p> <p>A8. Because the auditor’s report on comparative financial statements applies to the financial statements for each of the periods presented, the auditor may express a qualified opinion or an adverse opinion, disclaim an opinion, or include an Emphasis of Matter paragraph with respect to one or more periods, while expressing a different auditor’s opinion on the financial statements of the other period.</p> <p>A9. An illustrative example of the auditor’s report if the auditor is required to report on both the current and the prior period financial statements in connection with the current year’s audit and the prior period included a modified opinion and the matter giving rise to the modification is unresolved, is contained in Example D of the Appendix.</p>	<p>No extant ASA equivalent.</p> <p>Note: The extant ASA did not include a section on ‘Comparative financial statements’ as it represented an ‘alternative framework for comparatives’ per Conformity paragraph.</p>	

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		<p>Opinion on Prior Period Financial Statements Different from Previous Opinion (Ref: Para. 16)</p> <p>A10. When reporting on the prior period financial statements in connection with the current period’s audit, the opinion expressed on the prior period financial statements may be different from the opinion previously expressed if the auditor becomes aware of circumstances or events that materially affect the financial statements of a prior period during the course of the audit of the current period. In some jurisdictions, the auditor may have additional reporting responsibilities designed to prevent future reliance on the auditor’s previously issued report on the prior period financial statements.</p> <p>Prior Period Financial Statements Audited by a Predecessor Auditor (Ref: Para. 18)</p> <p>A11. The predecessor auditor may be unable or unwilling to reissue the auditor’s report on the prior period financial statements. An Other Matter paragraph of the auditor’s report may indicate that the predecessor auditor reported on the financial statements of the prior period before amendment. In addition, if the auditor is engaged to audit and obtains sufficient appropriate audit evidence to be satisfied as to the appropriateness of the amendment, the auditor’s report may also include the following paragraph:</p>		

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Item #	ISA/ASA Para. #	Guidance	Commentary	Accept in ASA Y/N?
		<p>As part of our audit of the 20X2 financial statements, we also audited the adjustments described in Note X that were applied to amend the 20X1 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 20X1 financial statements of the company other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 20X1 financial statements taken as a whole.</p>		
PART B – ASA				
Retained in ASA [Revised & Redrafted] Reason 1: [Only when requirement necessary for Australian legislation or regulation reasons]				
Retained in ASA [Revised & Redrafted] Reason 2: [Only when requirement necessary for legislative instrument reasons]				
Retained in ASA [Revised & Redrafted] Reason 3: [Only when Requirement is deemed necessary for public interest reasons and is not inconsistent with the ISA]				

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Significant Differences in Appendices — ISA and Extant ASA

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- *Exhibit 4 does not identify Appendices that are identical; or similar but for differences in expression/wording*

Item #	ISA/ASA Para. #	Appendix	Commentary	Accept in ASA? Y/N	Rule No.
Part A – ISA					
Part B – ASA					

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