

Audit (Aus)

2023.06 – Template changes

The below table provides a detailed list of changes within the manual.

Updated Workpaper	What's Changed
B1.6	Changes to several procedures to address changes in standards. Includes extracts from the updated ASA240 Appendix
B1.7	Replaced with updated procedures to address change to ASA315
B1.7.1	New Workpaper to address ASA315
B1.8	Replaced with updated procedures to address change to ASA315
B2.1	Replaced with updated ASA240 text
B2.2	Replaced with updated ASA240 text
B2.3	Replaced with updated ASA240 text
B2.4	Replaced with updated ASA315 text
B2.5	Replaced with updated ASA315 text
B2.5.1	New Workpaper to address ASA315
B2.5.2	New Workpaper to address ASA315