Audit (Int)

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 ISA240
	Appendix
B1.7	Replaced with updated procedures to address
	change to ISA315
B1.7.1	New Workpaper to address ISA315
B1.8	Replaced with updated procedures to address
	change to ISA315
B2.1	Replaced with updated ISA240 text
B2.2	Replaced with updated ISA240 text
B2.3	Replaced with updated ISA240 text
B2.4	Replaced with updated ISA315 text
B2.5	Replaced with updated ISA315 text
B2.5.1	New Workpaper to address ISA315
B2.5.2	New Workpaper to address ISA315