

LUXEMBOURG SUPPLEMENT TO INTERNATIONAL STANDARD ON AUDITING 230 AUDIT DOCUMENTATION

Requirements

Documentation of the Audit Procedures Performed and Audit Evidence Obtained

Form, Content and Extent of Audit Documentation

8D-1. For statutory audits of financial statements, the auditor shall retain any other data and documents that are important in supporting the auditor's report as part of the audit documentation. [AL/Article 25(5)]

Departure from a relevant requirement

12 [...]. Where the ISA requirements reflect the provisions prescribed by the Audit Law or the Audit Regulation, the auditor shall not depart from such relevant requirement.

Assembly of the Final Audit File

14D-1. For statutory audits of financial statements, the auditor shall retain any other data and documents that are of importance for monitoring compliance with ISAs and other applicable legal requirements. [AL/Article 25(5)]

14D-2. For statutory audits of financial statements, the audit file shall be closed no later than 60 days after the date of signature of the auditor's report. [AL/Article 25(5)]