

## 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<sup>1</sup>.

#### 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)]

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<sup>1</sup> See also ISA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing, paragraph 23