

LUXEMBOURG SUPPLEMENT TO INTERNATIONAL STANDARD ON AUDITING 610 (REVISED 2013) USING THE WORK OF INTERNAL AUDITORS

Introduction

Scope of this ISA

5-1. The use of internal auditors to provide direct assistance is prohibited in a statutory audit of financial statements conducted in accordance with ISAs. For a group audit this prohibition extends to the work of any component auditor which is relied upon by the group auditor, including for overseas components. Accordingly, the requirements set out in paragraphs 27-35 and 37 and related application material set out in paragraphs A32-A41 in this ISA relating to direct assistance are not applicable.

Application and Other Explanatory Material

Determining Whether, in Which Areas and to What Extent Internal Auditors Can Be Used to Provide Direct Assistance

Determining Whether Internal Auditors Can Be Used to Provide Direct Assistance for Purposes of the Audit (Ref: Para. 5, 26-28)

A31. In jurisdictions where the external auditor is prohibited by law or regulation from using internal auditors to provide direct assistance, it is relevant in the circumstances of a group audit, for the group auditor to consider whether the prohibition also extends to component auditors and, if so, to address this in the communication to the component auditors.¹

⁶ ISA 610 (Revised June 2013), Using the Work of Internal Auditors, paragraph A31. The use of internal auditors to provide direct assistance is prohibited in a statutory audit of financial statements conducted in accordance with ISAs. For a group audit this prohibition extends to the work of any component auditor which is relied upon by the group auditor, including for overseas components – see the Luxembourg supplement to ISA 610 (Revised June 2013), paragraph 5-1.