

**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.