**INDEPENDENT REGULATORY BOARD FOR AUDITORS**

**COMMITTEE FOR AUDITING STANDARDS**

**IAASB Releases ISA 610 (Revised 2013), Using the Work of Internal Auditors**

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The International Auditing and Assurance Standards Board (IAASB) issued the International Standard on Auditing (ISA) 610 (Revised 2013) *Using the Work of Internal Auditors* (ISA 610) on 19 March 2013. The scope of the standard deals with the external auditor’s responsibilities if using the work of internal auditors. This includes using the work of the internal audit function in obtaining audit evidence as well as now including using internal auditors to provide direct assistance under the direction, supervision and review of the external auditor.

ISA 610 provides guidance to external auditors for determining whether they can use direct assistance from internal auditors, and if so, in which area and to what extent. The material contained in ISA 610 addressing direct assistance does not apply if the external auditor is prohibited by law or regulation from obtaining direct assistance. If using internal auditors to provide direct assistance is not prohibited by law or regulation, and the external auditor plans to use internal auditors to provide direct assistance on the audit, the external auditor shall evaluate the existence and significance of threats to objectivity and the level of competence of the internal auditors who will be providing such assistance.

In conjunction with ISA 610, the International Ethics Standards Board for Accountants (IESBA) has also released amendments to the definition of engagement team in its *Code of Ethics for Professional Accountants* (IESBA Code). The amendments clarify the relationship between internal auditors providing direct assistance and the meaning of an engagement team under the IESBA Code.

ISA 610 is effective for audits of financial statements for periods ending on or after 15 December 2013, except for material pertaining to the use of internal auditors to provide direct assistance, which is effective for audits of financial statements for periods ending on or after 15 December 2014.

The Committee for Auditing Standards will consider the amendments to ISA 610 at its meeting in June 2013 for recommending to the Board for adoption and prescribing for registered auditors.

ISA 610 is available in PDF format and may be downloaded from the IRBA website: [www.irba.co.za](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters).

Should you have any further queries or experience any technical difficulties in downloading the documents please do not hesitate to contact the Standards Department at +27 (0)87 940 8800 or send an email to [standards@irba.co.za](mailto:standards@irba.co.za).

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***About the IRBA***

*The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.*

*The CFAS assists the IRBA to develop and maintain auditing pronouncements which are internationally comparable.*