

ISA 600, Group Audits

Agenda Item 2

IAASB December 2021 Meeting

Len Jui, ISA 600 Task Force Chair



Introduction, Objectives, Definitions, Requirements

Paragraphs

1–36

Matter for IAASB Consideration

The IAASB is asked for its views on the Task Force's revisions to proposed ISA 600 (Revised) as presented in **Agenda Item 2-F** related to the paragraphs noted above.

Requirements

Paragraphs

37–59

Matter for IAASB Consideration

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Application and Other Explanatory Material

Paragraphs

A10A

A15–A17

A21A

A39–A40

A55

A64

Matter for IAASB Consideration

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Application and Other Explanatory Material (Continued)

Paragraphs

A69–A74

A108

A117

A144–A146

A169–A175

Matter for IAASB Consideration

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