



ISA 600 - USING THE WORK OF ANOTHER AUDITOR – LUXEMBOURG APPENDIX

This Luxembourg appendix to ISA 600 has been initially adopted by the June 16, 1998 IRE general assembly and re-adopted by the June 12, 2007 general assembly.

Explanatory Foreword

The following amendment is required to adapt ISA 600 to the Luxembourg practice. The amendment is as follows.

Division of Responsibility

The paragraph 18 which reads:

“While compliance with the guidance in the preceding paragraphs is considered desirable, the local regulations of some countries permit a principal auditor to base the audit opinion on the financial statements taken as a whole solely upon the report of another auditor regarding the audit of one or more components. When the principal auditor does so, the principal auditor’s report should state this fact clearly and should indicate the magnitude of the portion of the financial statements audited by the other auditor. When the principal auditor makes such a reference in the auditor’s report, audit procedures are ordinarily limited to those described in paragraphs 7 and 9.”

is superseded as it is not applicable in Luxembourg.