Section 2

REGULATORY AND FINANCIAL REPORTING FRAMEWORK OF MALAYSIA

2.6 LIST OF STANDARDS (CONT'D)

A	**International Standards on Quality Control and Auditing adopted by MICPA as at December 31, 2010 (Cont'd)**
ISA 330	The Auditor's Responses to Assessed Risks (Conducting the Audit)
ISA 402	Audit Considerations Relating to an Entity Using a Service Organisation
ISA 450	Evaluation of Misstatements Identified during the Audit
ISA 500 ✓	Audit Evidence
ISA 501	Audit Evidence – Specific Considerations for Selected Items
Exercise ISA 505	External Confirmations
ISA 510	Initial Audit Engagements – Opening Balances
ISA 520 ✓	Analytical Procedures
ISA 530	Audit Sampling
ISA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
ISA 550	Related Parties
ISA 560	Subsequent Events
ISA 570	Going Concern
ISA 580	Written Representations
ISA 600 x	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)
ISA 610	Using the Work of Internal Auditors
ISA 620	Using the Work of an Auditor's Expert
ISA 700	Forming an Opinion and Reporting on Financial Statements
ISA 705	Modifications to the Opinion in the Independent Auditor's Report
ISA 706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
ISA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements
ISA 720	The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements
ISA 800	Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks
ISA 805	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement
ISA 810 ✓	Engagements to Report on Summary Financial Statements