

Erratum

This Erratum compiles the typographical errors that have been identified and corrected in the online versions of the ISAs (UK) since originally published in June 2016. These errors are uncorrected in the printed version of the Financial Reporting Council's *Ethical and Auditing Standards 2016* issued in June 2016. These will be corrected when the 2017 compendium of FRC standards is issued.

FRC Standard	Correction
Ethical Standard (2016), paragraph 1.13(a)	<p>Replace:</p> <p>"(a) the adequacy of the <i>firm's</i> policies and procedures relating to integrity, objectivity and independence, meeting the ethical outcomes required by the overarching principals and supporting ethical provisions, and compliance with the requirements of this Ethical Standard, and the effectiveness of its communication to its partners and <i>staff</i> on these matters within the <i>firm</i>; and"</p> <p>With:</p> <p>"(a) the adequacy of the <i>firm's</i> policies and procedures relating to integrity, objectivity and independence, meeting the ethical outcomes required by the overarching principles and supporting ethical provisions, and compliance with the requirements of this Ethical Standard, and the effectiveness of its communication to its partners and <i>staff</i> on these matters within the <i>firm</i>; and"</p>
Ethical Standard (2016), paragraph 1.67	<p>Replace:</p> <p>"For an <i>investment circular reporting engagement</i>, the <i>engagement partner</i> shall ensure those charged with governance of each <i>entity relevant to the engagement</i>, and any other persons or entities the <i>firm</i> is instructed to advise are provided in writing with:"</p> <p>With:</p> <p>"For an <i>investment circular reporting engagement</i>, the <i>engagement partner</i> shall ensure those charged with governance of each issuing <i>entity relevant to the engagement</i>, and any other persons or entities the <i>firm</i> is instructed to advise are provided in writing with:"</p>

FRC Standard	Correction
ISQC 1.A10	Replace ref to "ISA" with "ISQC"
220.21R-1, footnote 4d	Replace ref to "38R-1" with "36R-1"
240.41R-1	Replace ref to "A63-1" with "A63-1–A63-2"
240.43R-1	Replace ref to "the matter referred to in paragraph 42R-1" with "the matter referred to in paragraph 41R-1"
570.18-1	Replace ref to "A19-1" with "A21-1–A21-2"
570.22	Replace ref to "A34" with "A34–A34-2"
570.23	Replace ref to "A34-1" with "A34-2"
570.A35	Replace "(Ref: Para. 22)" with "(Ref: Para. 24)"
700, contents	Replace "Form of Opinion...A16–A17" With "Form of Opinion...A15-1–A17"
700.41(c)	Align grey box to wording in para (c)
700.45R-1	Replace: "For audits of financial statements of public interest entities, the auditor's report shall." With: "For audits of complete sets of general purpose financial statements of public interest entities, the auditor's report shall."
700.51	Replace ref to "A77" with "A77-1"
700.A35-3	Replace ref to "A30-2" with "A35-2"
700.A57-1, footnote 34c	Replace "www.frc.org.uk/auditscopeukprivate" with "www.frc.org.uk/auditorsresponsibilities"
700.A64-1, footnote 35a	Replace: "The Secretary of State has appointed the Auditing Practices Board by virtue of Article 11 of the "Statutory Auditors (Delegation of Functions etc) Order 2008. SI 2008 No. 496 to issue guidance with respect to the meaning of the term "senior statutory auditor". This ISA (UK) constitutes that guidance." With: "The Secretary of State has appointed the Financial Reporting Council by virtue of The Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012 (SI 2012 No. 1741) to issue guidance with respect to the meaning of the term "senior statutory auditor". This ISA (UK) constitutes that guidance."

FRC Standard	Correction
700.A64-3	Replace ref to "A59-4" with "A64-4"
700.A64-5	Replace ref to "A59-4" with "A64-4"
700.A64-8	Replace ref to "A59-7" with "A64-7"
700.A64-16, footnote 35g	Replace ref to "A59-4" with "A64-4"
700.A64-16, footnote 35h	Replace " <i>Quality Control for Audits of Historical Financial Information</i> " with " <i>Quality Control for an Audit of Financial Statements</i> "
700.A64-17	Replace ref to "A26-1" with "A31-1"
701, contents	<p>Replace:</p> <p>"Communicating Other Planning and Scoping Matters...16-1–16-2"</p> <p>With:</p> <p>"Communicating Other Audit Planning and Scoping Matters...16-1"</p> <p>"Communicating Key Audit Matters and Other Audit Planning and Scoping Matters...16-2"</p>
	<p>Replace:</p> <p>"Communicating Other Planning and Scoping Matters...A59-1–A59-2"</p> <p>With:</p> <p>"Communicating Other Audit Planning and Scoping Matters...A59-1–A59-2"</p>
701.10	Replace ref to "A30-1" with "A30"
701.13R-1	<p>Insert "For audits of financial statements of public interest entities," at start of paragraph</p> <p>Delete "(Ref: Para. A51-1)"</p>
706.A13-1	Replace ref "A8 and A25" with "A13 and A30"
706, Appendix 2	Delete ref to "ISA (UK) 720 (Revised June 2016), The Auditor's Responsibilities Relating to Other Information – paragraph 10(a)"
720.12(d)	<p>Delete "For statutory audits of financial statements, "</p> <p>Delete ref to "A10-2"</p>
720.13	Replace ref to "A22-1" with "A22"

FRC Standard	Correction
720.24	Delete ref to "A59-1"
720.A10-1	Replace heading ref "12(e)" with "12(d)"
720.A36-1	Replace heading ref "14D-1" with "14-1"