



Instituut van de Bedrijfsrevisoren  
Institut des Réviseurs d'Entreprises

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Ms. Kathleen HEALY  
Technical Director IAASB

Submitted via e-mail to:  
[KathleenHealy@iaasb.org](mailto:KathleenHealy@iaasb.org)

Posted as comment on:  
[www.ifac.org](http://www.ifac.org)

27<sup>th</sup> October 2015

Dear Ms. Healy,

**Re IAASB Exposure draft ISA 810 *Engagements to Report on Summary Financial Statements***

The *Institut des Réviseurs d'Entreprises/Instituut van de Bedrijfsrevisoren* ("IRE-IBR") is pleased to have the opportunity to provide its comments on the Exposure Draft ISA 810 *Engagements to Report on Summary Financial Statements* issued by the International Auditing and Assurance Standards Board (IAASB).

IRE-IBR welcomes the initiative of the IAASB to adapt ISA 810 to ensure consistency with the enhancements resulting from the new and revised Auditor Reporting Standards..

We agree with the way paragraph 17 has been changed to address reference to additional information that may be included in the auditor's report on the audited financial statements, as well as the additional guidance proposed in paragraph A15 and Illustration 1 of the Appendix to proposed ISA 810 (Revised).

However, if, in accordance with par. 17 (ii) b., the ISA 810 report has to describe the material uncertainty related to going concern described in the auditor's report on the audited financial statements, as well as the effect(s) thereof, if any, on the summary financial statements, management's responsibility for the assessment of the entity's ability to continue as a going concern should also be part of the requirements for summary financial statements.

As we mentioned in our comment letter to ED ISAs 800 and 805, the use of ISA 810 seems to be rare in Europe. Therefore, we support IAASB's view that no more fulsome project in relation to ISA 810 should be initiated in the future and that withdrawal of the standard is not necessary.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Kroes', enclosed in a thin blue rectangular border.

Daniel KROES  
President