

CCS Insights

Relationship between Key Audit Matters,
the Auditor's Opinion and Other Elements
of the Auditor's Report

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- 在2015年之后，国际审计委员会(IAASB)，对有关审计报告的审计准则进行了修改和增加，包括国际审计准则第570号 [ISA570] 持续经营和其他一些国际审计准则 (ISA)。
- The International Auditing and Assurance Standards Board (IAASB) finalized its project on auditor reporting in 2015, which resulted in a set of new and revised standards on auditor reporting as well as revised versions of ISA, 570 Going Concern and a number of other International Standards on Auditing (ISAs).



关键审计事项的适用范围

Scope of Application Of Key Audit Matters



关键审计事项的适用范围

1

不得运用关键审计事项替代非无保留意见

2

无法表示意见的审计报告中
不允许包含其他关键审计事项

3

保留意见和否定意见的审计报告中
能否包含其他关键审计事项

4

强调事项与其他事项



关键审计事项的适用范围

Scope of Application Of Key Audit Matters



Scope of Application Of Key Audit Matters

1

key audit matters is not a substitute for the auditor expressing a modified opinion

2

When the auditor expresses a disclaimer of opinion

3

When the auditor expresses a qualified or adverse opinion

4

Emphasis of Matter paragraphs and Other Matter paragraphs



关键审计事项、审计意见与审计报告其他元素之间的关系

1

- 需要特别强调的是，对于引起保留意见、否定意见和无法表示意见的事项，从本质讲，这些事项属于关键审计事项，但这些事项在审计报告中的披露由《国际审计准则第 705 号—独立审计师报告中的非无保留意见》予以规范，审计师**不得用关键审计事项段替代**本应出具的非无保留意见。
- 对于管理层应当在财务报表中作出而未作出的披露，审计师应当发表非无保留意见，不得用关键审计事项段替代。
- 对于持续经营假设存在的重大不确定性，由《国际审计准则第570 号—持续经营》予以规范，审计师不得用关键审计事项段替代。

Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



- ISA 700 (Revised) establishes requirements and provides guidance on forming an opinion on the financial statements.
- Communicating key audit matters **is not a substitute** for disclosures in the financial statements that the applicable financial reporting framework requires management to make, or that are otherwise necessary to achieve fair presentation.
- ISA 705 (Revised) addresses circumstances in which the auditor concludes that there is a material misstatement relating to the appropriateness or adequacy of disclosures in the financial statements



关键审计事项、审计意见与审计报告其他元素之间的关系

2

- 对无法表示意见 [disclaimer of opinion] 的审计报告，如果在其中再沟通其他关键审计事项，可能会向审计报告使用者暗示财务报表整体在这些事项方面比实际情况更为可信。
- 因此，禁止审计师在其中再增加关键审计事项。



Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



- However, ISA 705 (Revised) prohibits the auditor from communicating key audit matters when the auditor disclaims an opinion on the financial statements, unless such reporting is required by law or regulation



关键审计事项、审计意见与审计报告其他元素之间的关系

3

- 对于保留意见 [qualified opinion] 和否定意见 [adverse opinion] 的审计报告，在审计报告中沟通其他关键审计事项，仍然对于使用者提高对于审计工作的理解相关，因而沟通关键事项的要求仍然适用。
- 不过，对于否定意见审计报告，取决于否定意见所涉及事项的重要程度，审计师可能决定没有其他事项构成关键审计事项。
- 如果存在这样的事项，审计师在描述这些事项时，特别重要的是，描述不能暗示财务报表整体在这些事项方面比实际情况更为可信。



Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



- When the auditor expresses a qualified or adverse opinion in accordance with ISA 705 (Revised), presenting the description of a matter giving rise to a modified opinion in the Basis for Qualified (Adverse) Opinion section helps to promote intended users' understanding and to identify such circumstances when they occur.
- Separating the communication of this matter from other key audit matters described in the Key Audit Matters section therefore gives it the appropriate prominence in the auditor's report.



Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



- When the auditor expresses a qualified or adverse opinion, communicating other key audit matters would still be relevant to enhancing intended users' understanding of the audit, and therefore the requirements to determine key audit matters apply.
- However, as an adverse opinion is expressed in circumstances when the auditor has concluded that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements:
 - Depending on the significance of the matter(s) giving rise to an adverse opinion, the auditor may determine that no other matters are key audit matters.



Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



The following illustrates the presentation in the auditor's report if the auditor has determined there are no key audit matters to communicate:

Key Audit Matters

[Except for the matter described in the *Basis for Qualified (Adverse) Opinion* section or *Material Uncertainty Related to Going Concern* section,] We have determined that there are no [other] key audit matters to communicate in our report.

- If one or more matters other than the matter(s) giving rise to an adverse opinion are determined to be key audit matters, it is particularly important that the descriptions of such other key audit matters do not imply that the financial statements as a whole are more credible in relation to those matters than would be appropriate in the circumstances, in view of the adverse opinion.



关键审计事项、审计意见与审计报告其他元素之间的关系

4

- 《国际审计准则第 706 号—在审计报告中增加强调事项段或其他事项段》规定，如果认为有必要提醒财务报表使用者关注已在财务报表中列报或披露，且根据职业判断认为对财务报表使用者理解财务报表至关重要的事项，审计师在已获取充分、适当的审计证据证明该事项在财务报表中不存在重大错报的条件下，应当在审计报告中增加**强调事项段 [Emphasis of Matter paragraphs]**和**其他事项段 [Other Matter paragraphs]**。



关键审计事项、审计意见与审计报告其他元素之间的关系

4

- 国际审计与鉴证准则理事会认为，在《国际审计准则第 701 号—关键审计事项》生效后，仍有必要保留强调事项段。
- 理由有两点：
 - 一是《国际审计准则第 701 号—关键审计事项》仅适用于上市公司财务报表的审计，对于其他实体财务报表的审计，增加强调事项段仍然适用；
 - 二是不排除有些事项，属于强调事项的范畴，但不构成关键审计事项，保留强调事项段可以对此类事项予以强调。



Relationship between Key Audit Matters, the Auditor's Opinion and Other Elements of the Auditor's Report



- ISA 706 (Revised) establishes mechanisms for auditors of financial statements of all entities to include additional communication in the auditor's report through the use of Emphasis of Matter paragraphs and Other Matter paragraphs when the auditor considers it necessary to do so.
- In such cases, these paragraphs are presented separately from the Key Audit Matters section in the auditor's report. When a matter has been determined to be a key audit matter, the use of such paragraphs is not a substitute for the description of the individual key audit matter. ISA 706 (Revised) provides further guidance on the relationship between key audit matters and Emphasis of Matter paragraphs in accordance with that ISA.



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