

Novinky v ISA

Co nás čeká

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ISA 240 (revidovaný) - období začínající po 15. 12. 2026

WHAT

ISA 240 (Revised) includes new and revised requirements and application material that address the **auditor's responsibilities relating to fraud** in an audit of financial statements.



HOW

ISA 240 (Revised) **strengthens** and **clarifies** the auditor's responsibilities relating to fraud in an audit of financial statements.



WHEN

The revised standard becomes **effective** for audits of financial statements for periods beginning on or after **December 15, 2026**.

15 DECEMBER 2026

EFFECTIVE DATE

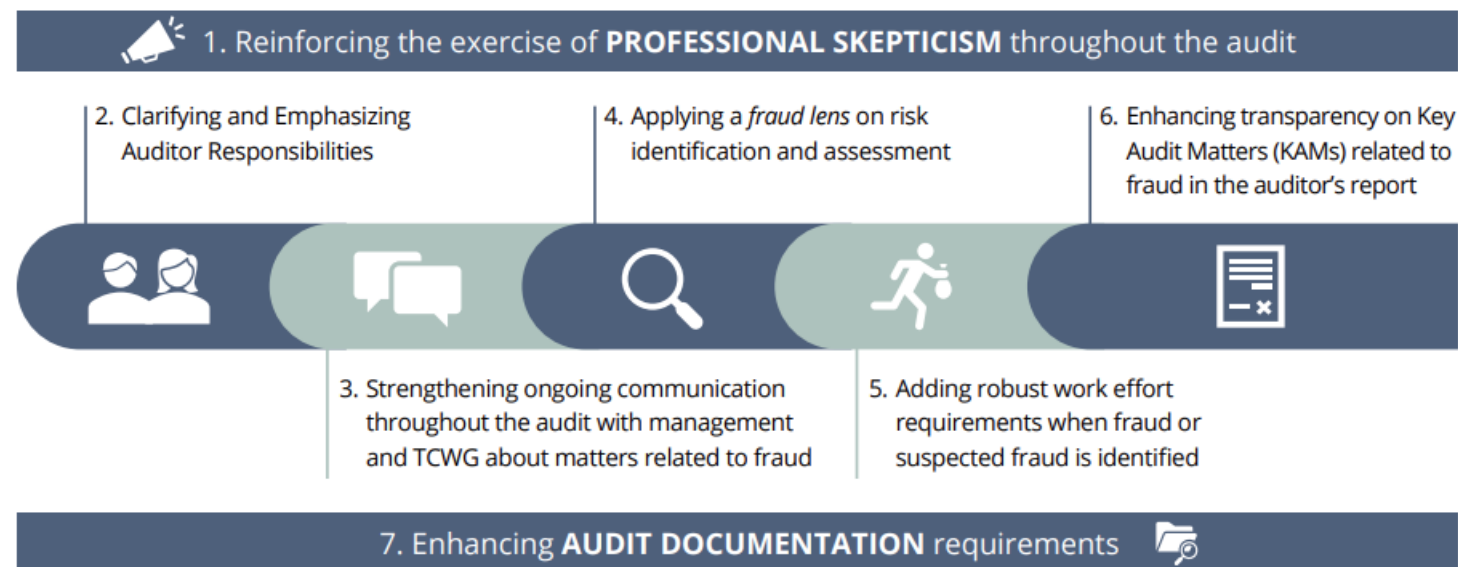


Zdroj: [IAASB-ISA-240-Revised-Fraud-Fact-Sheet.pdf](#)

ISA 240 (revidovaný) - období začínající po 15. 12. 2026

PROMOTING CONSISTENT PRACTICE AND CHANGING AUDITOR BEHAVIOR

The diagram below highlights **seven key areas** of the standard that have been enhanced with the aim of promoting consistent practice and changing auditor behavior.



Zdroj: [IAASB-ISA-240-Revised-Fraud-Fact-Sheet.pdf](#)

ISA 570 (revidovaný) - období začínající po 15. 12. 2026

WHAT

The revised standard addresses the **auditor's responsibilities** in an audit of financial statements relating **to going concern** and the **implications for the auditor's report**.



HOW

ISA 570 (Revised 2024) includes new and revised requirements and application material to **strengthen the auditor's evaluation of management's assessment of the entity's ability to continue as a going concern** as well as **communication and reporting on matters related to going concern**.

WHEN

The revised standard becomes **effective** for audits of financial statements for periods beginning on or after **December 15, 2026**.

15 DECEMBER 2026

EFFECTIVE DATE

Zdroj: [IAASB-ISA-570-Going-Concern-fact-sheet.pdf](#)

ISA 570 (revidovaný) - období začínající po 15. 12. 2026

Overview of the New Reporting Model When the Auditor's Opinion Is Not Modified in Relation to Going Concern		Illustrations available in the Appendix of the Standard
Applicability	Going Concern Section (No Material Uncertainty Exists)	MURGC Section (Material Uncertainty Exists and Adequate Disclosure is Made in the Financial Statements)
For all entities	The auditor explicitly states that:^(*) • They concluded that management's use of the going concern basis of accounting is appropriate • A material uncertainty has not been identified	The auditor explicitly states that:^(*) • They concluded that management's use of the going concern basis of accounting is appropriate • A material uncertainty exists • The auditor's opinion is not modified
For listed entities	• When significant judgments are made by management in concluding that there is no material uncertainty, a description of how the auditor evaluated management's assessment of the entity's ability to continue as a going concern	• A description of how the auditor evaluated management's assessment of the entity's ability to continue as a going concern

^(*) Accompanying context is provided to the explicit statements to emphasize that they are not an opinion on a discrete matter in the audit nor a guarantee as to the entity's ability to continue as a going concern. In addition, when a material uncertainty exists, the auditor is required to include a reference to the related disclosure(s) in the financial statements.

Zdroj: [IAASB-ISA-570-Going-Concern-fact-sheet.pdf](#)

Děkuji za pozornost

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