Draft IDW Auditing Standard for Less Complex Entities: Identification and Assessment of Risks of Material Misstatement (IDW AuSLCE 4)

IDW AuSLCE 4

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Within the context of the audit of financial statements of small and medium-sized entities (SMEs) as a model, the Hauptfachausschuss (HFA) [Auditing and Assurance Board] issued the following draft IDW Auditing Standard for Less Complex Entities: Identification and Assessment of Risks of Material Misstatement.

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[1] Issued by the HFA on December 5, 2021.

1 Risk Assessment Procedures and Related Activities

1 The auditor shall design and perform risk assessment procedures to obtain audit evidence that provides an appropriate basis for:

(a) The identification and assessment of risks of material misstatement, whether due to fraud or error, at the financial statement and assertion levels; and
(b) The design of further audit procedures[2].

The auditor shall design and perform risk assessment procedures in a manner that is not biased towards obtaining audit evidence that may by corroborative or towards excluding audit evidence that may be contradictory.

The auditor’s risk identification and assessment process is iterative and dynamic.

2 The risk assessment procedures shall include the following:

(a) Inquiries of management and of other appropriate individuals within the entity.
(b) Analytical procedures.
(c) Observation and inspection.

3 In obtaining audit evidence in accordance with paragraph 1 the auditor shall consider information from:

(a) The auditor’s procedures regarding acceptance or continuance of the client relationship or the audit engagement; and
(b) When applicable, other engagements performed by the engagement partner for the entity.

4 When the auditor intends to use information obtained from the auditor’s previous experience with the entity and from audit procedures performed in previous audits, the auditor shall evaluate whether such information remains relevant and reliable as audit evidence for the current audit.

2 Engagement Team Discussion

5 The engagement partner and other key engagement team members shall discuss the application of the applicable financial reporting framework and the susceptibility of the entity’s financial statements to material misstatement.

6 This discussion shall place particular emphasis on how and where the entity's financial statements may be susceptible to material misstatement due to fraud, including how fraud might occur. The discussion shall occur setting aside beliefs that the engagement team members may have that management and those charged with governance are honest and have integrity.

7 The required discussion shall include specific consideration of the susceptibility of the financial statements to material misstatement due to fraud or error that could result from the entity's related party relationships and transactions.

8 When there are engagement team members not involved in the discussion, the engagement partner shall determine which matters are to be communicated to those members.

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[2] See IDW Auditing Standard for Less Complex Entities: Responses to Assessed Risk (IDW AuSLCE 4).

3 Obtaining an Understanding of the Entity and Its Environment and the Accounting Policies Applied

3.1 General Understanding of the Entity and Its Environment and the Accounting Policies Applied

9 The auditor shall perform risk assessment procedures to obtain an understanding of:

(a) The following aspects of the entity and its environment, including changes from the prior period:
   (i) The entity’s organizational structure, ownership and governance, including the identity of the entity's related parties and the nature of the relationships between the entity and these related parties;
   (ii) The entity's business model, including the extent to which the business model integrates the use of IT;
   (iii) industry, regulatory and other external factors, including the legal and regulatory framework applicable to the entity and the industry or sector in which the entity operates and regulatory factors relevant to the entity's accounting estimates; and
   (iv) The measures used, internally and externally, to assess the entity’s financial performance;

(b) The entity’s accounting policies and the reasons for any changes thereto;

(c) How management identifies the need for, and applies, specialized skills or knowledge related to accounting estimates, including with respect to the use of a management's expert; and

(d) How inherent risk factors affect susceptibility of assertions to misstatement and the degree to which they do so, in the preparation of the financial statements in accordance with the applicable financial reporting framework, based on the understanding obtained in (a)-(c).

10 The auditor shall evaluate whether the entity’s accounting policies are appropriate and consistent with the applicable financial reporting framework.

3.2 Understanding of Matters Related to Going Concern

11 The auditor shall consider whether events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern. In so doing, the auditor shall determine whether management has already performed a preliminary assessment of the entity's ability to continue as a going concern, and:

(a) If such an assessment has been performed, the auditor shall discuss the assessment with management and determine whether management has identified events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern and, if so, management's plans to address them; or

(b) If such an assessment has not yet been performed, the auditor shall discuss with management the basis for the intended use of the going concern basis of accounting, and inquire of management whether events or conditions exist that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern.

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3.3 Understanding of Matters Related to Fraud

12 The auditor shall make inquiries of management, and others within the entity as appropriate, to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.

13 Unless all of those charged with governance are involved in managing the entity, the auditor shall make inquiries of those charged with governance to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity. These inquiries are made in part to corroborate the responses to the inquiries of management.

14 The auditor shall evaluate whether unusual or unexpected relationships that have been identified in performing analytical procedures, including those related to revenue accounts, may indicate risks of material misstatement due to fraud.

15 The auditor shall consider whether other information obtained by the auditor indicates risks of material misstatement due to fraud.

16 The auditor shall evaluate whether the information obtained from risk assessment procedures and related activities performed indicates that one or more fraud risk factors are present.

3.4 Understanding of Matters Related to Accounting Estimates

17 The auditor shall obtain an understanding of the following matters related to the entity's accounting estimates:

(a) The entity's transactions and other events or conditions that may give rise to the need for, or changes in, accounting estimates to be recognized or disclosed in the financial statements.
(b) The nature of the accounting estimates and related disclosures that the auditor expects to be included in the entity's financial statements, based on the auditor's understanding above.

18 The auditor shall review the outcome of previous accounting estimates, or, where applicable, their subsequent reestimation to assist in identifying and assessing the risks of material misstatement in the current period. The auditor shall take into account the characteristics of the accounting estimates in determining the nature and extent of that review. The review is not intended to call into question judgments about previous period accounting estimates that were appropriate based on the information available at the time they were made.

3.5 Understanding of Matters Related to Related Parties

19 The auditor shall inquire of management whether the entity entered into any transactions with the identified related parties during the period and, if so, the type and purpose of the transactions.

20 During the audit, the auditor shall remain alert, when inspecting records or documents, for arrangements or other information that may indicate the existence of related party relationships or transactions that management has not previously identified or disclosed to the auditor.
In particular, the auditor shall inspect the following for indications of the existence of related party relationships or transactions that management has not previously identified or disclosed to the auditor:

(a) Bank and legal confirmations obtained as part of the auditor's procedures;

(b) Minutes of meetings of shareholders and of those charged with governance; and
(c) Such other records or documents as the auditor considers necessary in the circumstances of the entity.

21 If the auditor identifies significant transactions outside the entity's normal course of business when performing the audit procedures required by paragraph 20 or through other audit procedures, the auditor shall inquire of management about:

(a) The nature of these transactions; and
(b) Whether related parties could be involved.

22 The auditor shall share relevant information obtained about the entity's related parties with the other members of the engagement team.

3.6 Understanding of Matters Related to Litigation and Claims

23 The auditor shall design and perform audit procedures in order to identify litigation and claims involving the entity which may give rise to a risk of material misstatement. These audit procedures also help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements. This includes

(a) Inquiry of management, where appropriate, those charged with governance and, where applicable, others within the entity, including in-house legal counsel;
  (i) About all known actual or threatened litigation and claims
  (ii) Whether the entity is in compliance with other laws and regulations; and
(b) Reviewing minutes of meetings of those charged with governance and correspondence between the entity and its external legal counsel; and
(c) Reviewing legal expense accounts.

(d) Inspection of any existing correspondence with the responsible approval or regulatory authorities.

4 Obtaining an Understanding of the Entity's Control Environment, Risk Assessment Process and Monitoring

Understanding of the Control Environment

24 The auditor shall obtain an understanding of the control environment relevant to the preparation of the financial statements, through performing risk assessment procedures, by:

(a) Understanding the controls, processes and structures that address:
  (i) How management’s oversight responsibilities are carried out, such as the entity’s culture and management’s commitment to integrity and ethical values;
  (ii) When those charged with governance are separate from management, the independence of, and oversight over the entity’s system of internal control by, those charged with governance;
  (iii) The entity’s assignment of authority and responsibility;
  (iv) How the entity attracts, develops, and retains competent individuals; and
  (v) How the entity holds individuals accountable for their responsibilities in the pursuit of the objectives of the system of internal control; and
(b) Considering whether:
  (i) Management, with the oversight of those charged with governance, has created and maintained a culture of honesty and ethical behavior;

(ii) The control environment provides an appropriate foundation for the other components of the entity's system of internal control considering the nature and complexity of the entity; and
(iii) Control deficiencies identified in the control environment undermine the other components of the entity's system of internal control.

Understanding of the Risk Assessment Process

25 The auditor shall obtain an understanding of the entity's risk assessment process relevant to the preparation of the financial statements, including related to risks related to accounting estimates, through performing risk assessment procedures, by:

(a) Understanding the entity's process for
  (i) Identifying business risks relevant to financial reporting objectives;
  (ii) Assessing the significance of those risks, including the likelihood of their occurrence; and
  (iii) Addressing those risks; including a general understanding of how the entity is complying with the legal and regulatory framework applicable to it; and
(b) Considering whether the entity's risk assessment process is appropriate to the entity's circumstances considering the nature and complexity of the entity.

26 The auditor shall make inquiries of management regarding:

(a) Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
(b) Management's process for identifying and responding to the risks of fraud in the entity, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist.

27 If the auditor identifies risks of material misstatement that management failed to identify, the auditor shall:

(a) Determine whether any such risks are of a kind that the auditor expects would have been identified by the entity's risk assessment process and, if so, obtain an understanding of why the entity's risk assessment process failed to identify such risks of material misstatement; and
(b) Consider the implications for the auditor's evaluation in paragraph 0(b).

Understanding of the Monitoring

28 The auditor shall obtain an understanding of the entity's process for monitoring the system of internal control relevant to the preparation of the financial statements, through performing risk assessment procedures, by:

(a) Understanding those aspects of the entity's process that address evaluations for monitoring the effectiveness of controls, and the identification and remediation of control deficiencies identified;
(b) Understanding the sources of the information used in the entity's process to monitor the system of internal control, and the basis upon which management considers the information to be sufficiently reliable for the purpose; and
(c) Considering whether the entity's process for monitoring the system of internal control is appropriate to the entity's circumstances considering the nature and complexity of the entity.

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29 The auditor shall obtain an understanding of how management reviews the outcome(s) of previous accounting estimates and responds to the results of that review.

30 Unless all of those charged with governance are involved in managing the entity, the auditor shall obtain an understanding of how those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks.

5 Understanding of the Entity’s Information System and Communication

31 The auditor shall obtain an understanding of the entity’s information system and communication relevant to the preparation of the financial statements, through performing risk assessment procedures, by:

(a) For significant classes of transactions, account balances and disclosures, understanding:

(i) How information flows through the entity’s information system, including how transactions are initiated and information about other events and conditions is captured, and how information about these is recorded, processed, corrected as necessary, incorporated in the general ledger and reported in the financial statements;

(ii) The accounting records, specific accounts in the financial statements and other supporting records relating to the flows of information in the information system;

(iii) The financial reporting process used to prepare the entity’s financial statements, including disclosures; and

(iv) The entity’s resources, including the IT environment, relevant to (a)(i) to (a)(iii) above;

(b) Understanding how the entity communicates significant matters that support the preparation of the financial statements and related reporting responsibilities in the information system and other components of the system of internal control:

(i) Between people within the entity, including how financial reporting roles and responsibilities are communicated;

(ii) Between management and those charged with governance; and

(iii) With external parties; and

(c) Considering whether the entity’s information system and communication appropriately support the preparation of the entity’s financial statements in accordance with the applicable financial reporting framework.

32 When obtaining an understanding of the entity's information system, the auditor shall, relating to accounting estimates and related disclosures, obtain an understanding of how management:

(a) Identifies, selects, and applies the relevant methods, significant assumptions or sources of data, and the need for changes in them, that are appropriate in the context of the applicable financial reporting framework, including how management:

(b) Understands the degree of estimation uncertainty, including through considering the range of possible measurement outcomes; and

(c) Addresses the estimation uncertainty, including selecting a point estimate and related disclosures for inclusion in the financial statements.

33 The auditor shall make inquiries of management regarding:

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(a) Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the entity; and

(b) Management's communication, if any, to employees regarding its views on business practices and ethical behavior.

6 Identifying and Assessing Risks of Material Misstatement at the Financial Statement Level and Inherent Risk

34 The auditor shall

(a) Identify and assess the risks of material misstatement at the financial statement level, determine whether they exceed an acceptably low level (i.e. are relevant risks at the financial statement level), and if so, consider the nature and extent of their pervasive effect on the financial statements; and

(b) Identify and assess inherent risks by assessing the likelihood and magnitude of misstatement and determine whether they exceed an acceptably low level (i.e., are relevant inherent risks). In doing so, the auditor shall take into account how, and the degree to which:

(i) Inherent risk factors affect inherent risk; and

(ii) The risks of material misstatement at the financial statement level affect the assessment of inherent risk.

7 Identifying and Assessing the Inherent Risks in Specific Areas

35 The auditor shall consider the following when taking into account the inherent risk factors in identifying and assessing inherent risk relating to an accounting estimate and related disclosures:

(a) The degree to which the accounting estimate is subject to estimation uncertainty; and

(b) The degree to which the following are affected by complexity, subjectivity, or other inherent risk factors:

(i) The selection and application of the method, assumptions and data in making the accounting estimate; or

(ii) The selection of management's point estimate and related disclosures for inclusion in the financial statements.

36 The auditor shall identify and assess inherent risks associated with related party relationships and transactions and determine whether any of those risks are significant risks. In making this determination, the auditor shall treat identified significant related party transactions outside the entity's normal course of business as giving rise to significant risks.

37 If the auditor identifies fraud risk factors (including circumstances relating to the existence of a related party with dominant influence) when performing the risk assessment procedures and related activities in connection with related parties, the auditor shall consider such information when identifying and assessing the inherent risks due to fraud.

8 Assessing Significant Risks

38 The auditor shall determine whether any of the assessed inherent risks are significant risks.

39 The auditor shall treat those assessed inherent risks due to fraud as significant risks and accordingly, to the extent not already done so, the auditor shall identify the entity's controls

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that address such risks, and evaluate their design and determine whether they have been implemented.

40 When identifying and assessing the inherent risks due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks.

41 Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is an inherent risk due to fraud and thus a significant risk.

9 Understanding of the Control Activities Component

42 The auditor shall obtain an understanding of the control activities component, through performing risk assessment procedures, by:

(a) Identifying controls that address relevant inherent risks in the control activities component as follows:
   (i) Controls over journal entries, including nonstandard journal entries used to record nonrecurring, unusual transactions or adjustments;
   (ii) Controls for which the auditor plans to test operating effectiveness in determining the nature, timing and extent of substantive testing, which shall include controls that address risks for which substantive procedures alone do not provide sufficient appropriate audit evidence;
(b) Based on controls identified in (a), identifying the IT applications and the other aspects of the entity’s IT environment that are subject to risks arising from the use of IT;
(c) For such IT applications and other aspects of the IT environment identified in (b), identifying:
   (i) The related risks arising from the use of IT; and
   (ii) The entity’s general IT controls that address such risks; and
(d) For each control identified in (a)-(ii):
   (i) Evaluating whether the control is designed effectively to address the relevant inherent risk, or effectively designed to support the operation of other controls; and
   (ii) Determining whether the control has been implemented by performing procedures noted in paragraph 2 (b) or (c) in addition to inquiry of the entity's personnel.

43 The auditor shall inquire of management and others within the entity, and perform other risk assessment procedures considered appropriate, to obtain an understanding of the controls, if any, that management has established to:
(a) Identify, account for, and disclose related party relationships and transactions in accordance with the applicable financial reporting framework;
(b) Authorize and approve significant transactions and arrangements with related parties; and
(c) Authorize and approve significant transactions and arrangements outside the normal course of business.

44 Based on the auditor’s consideration or evaluation, as applicable, of each of the components of the entity’s system of internal control, the auditor shall determine whether one or more control deficiencies have been identified.

10 Assessing Control Risks

45 If the auditor plans to test the operating effectiveness of controls, the auditor shall assess control risk. If the auditor does not plan to test the operating effectiveness of controls, the auditor's assessment of control risk shall be such that the assessment of the risk of material misstatement is the same as the assessment of inherent risk.

11 Further Requirements relating Identifying and Assessing the Risks of Material Misstatement

46 The auditor shall evaluate whether the audit evidence obtained from the risk assessment procedures provides an appropriate basis for the identification and assessment of the risks of material misstatement. If not, the auditor shall perform additional risk assessment procedures until audit evidence has been obtained to provide such a basis. In identifying and assessing the risks of material misstatement, the auditor shall take into account all audit evidence obtained from the risk assessment procedures, whether corroborative or contradictory to assertions made by management.

47 For material classes of transactions, account balances or disclosures that have not been determined to be significant classes of transactions, account balances or disclosures, the auditor shall evaluate whether the auditor's determination remains appropriate.

12 Documentation

48 The auditor shall include in the audit documentation:

(a) The discussion among the engagement team and the significant decisions reached, including inherent risks due to fraud;
(b) Key elements of the auditor's understanding in accordance with paragraphs 9, 0, 0, 28 and 31, also related to the entity's accounting estimates;
(c) The sources of information from which the auditor's understanding regarding (b) was obtained; and the risk assessment procedures performed;
(d) The names of the identified related parties and the nature of the related party relationships;
(e) The evaluation of the design of the identified controls in the control activities component that address relevant inherent risks due to fraud, and determination whether such controls have been implemented, in accordance with the requirements in paragraph 42; and
(f) The relevant inherent risks, whether due to fraud or error, including significant risks and risks for which substantive procedures alone cannot provide sufficient appropriate audit evidence, and the rationale for the significant judgments made.

49 If the auditor has concluded that the presumption that there is a relevant inherent risk due to fraud related to revenue recognition is not applicable in the circumstances of the engagement, the auditor shall include in the audit documentation the reasons for that conclusion.

Appendix 1: Assertions used by the Auditor in Considering the Different Types of Potential Misstatements that may occur

In identifying and assessing the risks of material misstatement, the auditor may use the categories of assertions as described below or may express them differently provided all aspects described below have been covered. The auditor may choose to combine the assertions about classes of transactions and events, and related disclosures, with the assertions about account balances, and related disclosures.

Assertions used by the auditor in considering the different types of potential misstatements that may occur may fall into the following categories:

(a) Assertions about classes of transactions and events, and related disclosures, for the period under audit:

(i) Occurrence - transactions and events that have been recorded or disclosed have occurred, and such transactions and events pertain to the entity.

(ii) Completeness - all transactions and events that should have been recorded have been recorded, and all related disclosures that should have been included in the financial statements have been included.

(iii) Accuracy - amounts and other data relating to recorded transactions and events have been recorded appropriately, and related disclosures have been appropriately measured and described.

(iv) Cutoff - transactions and events have been recorded in the correct accounting period.

(v) Classification - transactions and events have been recorded in the proper accounts.

(vi) Presentation - transactions and events are appropriately aggregated or disaggregated and clearly described, and related disclosures are relevant and understandable in the context of the requirements of the applicable financial reporting framework.

(b) Assertions about account balances, and related disclosures, at the period end:

(i) Existence – assets, liabilities and equity interests exist.

(ii) Rights and obligations - the entity holds or controls the rights to assets, and liabilities are the obligations of the entity.

(iii) Completeness - all assets, liabilities and equity interests that should have been recorded have been recorded, and all related disclosures that should have been included in the financial statements have been included.

(iv) Accuracy, valuation and allocation - assets, liabilities and equity interests have been included in the financial statements at appropriate amounts and any resulting valuation or allocation adjustments have been appropriately recorded, and related disclosures have been appropriately measured and described.

(v) Classification - assets, liabilities and equity interests have been recorded in the proper accounts.

(vi) Presentation - assets, liabilities and equity interests are appropriately aggregated or disaggregated and clearly described, and related disclosures are relevant and

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understandable in the context of the requirements of the applicable financial reporting framework.

Appendix 2: Inherent Risk Factors

Inherent risk factors are characteristics of events or conditions that affect susceptibility of an assertion about a class of transactions, account balance or disclosure, to misstatement, whether due to fraud or error, and before consideration of controls. Such factors may be qualitative or quantitative, and include complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk. In obtaining the understanding of the entity and its environment, and the entity's accounting policies the auditor also understands how inherent risk factors affect susceptibility of assertions to misstatement in the preparation of the financial statements.

Inherent risk factors relating to the preparation of information required by the applicable financial reporting framework (referred to in this paragraph as "required information") include:

- Complexity – arises either from the nature of the information or in the way that the required information is prepared, including when such preparation processes are more inherently difficult to apply. For example, complexity may arise:
  - In calculating supplier rebate provisions because it may be necessary to take into account different commercial terms with many different suppliers, or many interrelated commercial terms that are all relevant in calculating the rebates due; or
  - When there are many potential data sources, with different characteristics used in making an accounting estimate, the processing of that data involves many inter-related steps, and the data is therefore inherently more difficult to identify, capture, access, understand or process.
- Subjectivity – arises from inherent limitations in the ability to prepare required information in an objective manner, due to limitations in the availability of knowledge or information, such that management may need to make an election or subjective judgment about the appropriate approach to take and about the resulting information to include in the financial statements. Because of different approaches to preparing the required information, different outcomes could result from appropriately applying the requirements of the applicable financial reporting framework. As limitations in knowledge or data increase, the subjectivity in the judgments that could be made by reasonably knowledgeable and independent individuals, and the diversity in possible outcomes of those judgments, will also increase.
- Change – results from events or conditions that, over time, affect the entity's business or the economic, accounting, regulatory, industry or other aspects of the environment in which it operates, when the effects of those events or conditions are reflected in the required information. Such events or conditions may occur during, or between, financial reporting periods. For example, change may result from developments in the requirements of the applicable financial reporting framework, or in the entity and its business model, or in the environment in which the entity operates. Such change may affect management's assumptions and judgments, including as they relate to management's selection of accounting policies or how accounting estimates are made or related disclosures are determined.
- Uncertainty – arises when the required information cannot be prepared based only on sufficiently precise and comprehensive data that is verifiable through direct observation. In these circumstances, an approach may need to be taken that applies the available knowledge to prepare the information using sufficiently precise and comprehensive observable data, to the extent available, and reasonable assumptions

supported by the most appropriate available data, when it is not. Constraints on the availability of knowledge or data, which are not within the control of management (subject to cost constraints where applicable) are sources of uncertainty and their effect on the preparation of the required information cannot be eliminated. For example, estimation uncertainty arises when the required monetary amount cannot be determined with precision and the outcome of the estimate is not known before the date the financial statements are finalized.

- Susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk – susceptibility to management bias results from conditions that create susceptibility to intentional or unintentional failure by management to maintain neutrality in preparing the information. Management bias is often associated with certain conditions that have the potential to give rise to management not maintaining neutrality in exercising judgment (indicators of potential management bias), which could lead to a material misstatement of the information that would be fraudulent if intentional. Such indicators include incentives or pressures insofar as they affect inherent risk (for example, as a result of motivation to achieve a desired result, such as a desired profit target or capital ratio), and opportunity, not to maintain neutrality.

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