

Midt-Norge kommunerevisorforening

Nyttårsmøte og
75-års jubileumsfeiring

4.-5. februar 2020

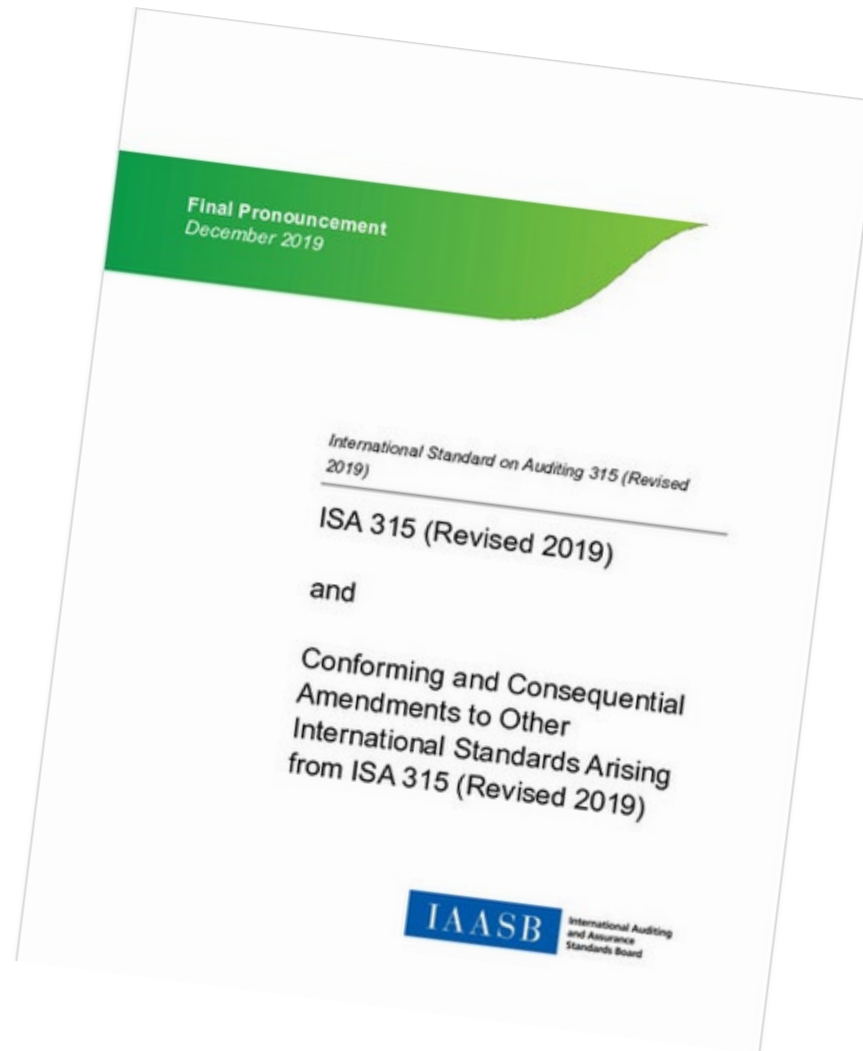
Dag2Spor1Regnskapsrevisjon/sekretariater Kl. 9.00 –10.00 Etterlevelserevisjon, jf.ny kommunelov ved regnskapsrevisor Knut Tanem, Revisjon Midt-Norge SA. Knut Tanem er registrert revisor, oppdragsansvarlig og varamedlem i revisjonskomiteen i NKRF Kl. 10.00–10.15 Pause Kl.

10.15–11.30 Utdfordringer for kommunerevisorer med snart ny ISA 315 og intensivt teknologibruk, ved Anders Berg Olsen,

førstelektor og programkoordinator for det nye masterstudiet i regnskap og revisjon ved NTNU Handelshøyskolen. I foredraget Berg Olsen inn på endring i tenkemåter og prosesser med ny ISA315, analyseintensiv revisjon og kompetanse i et godt

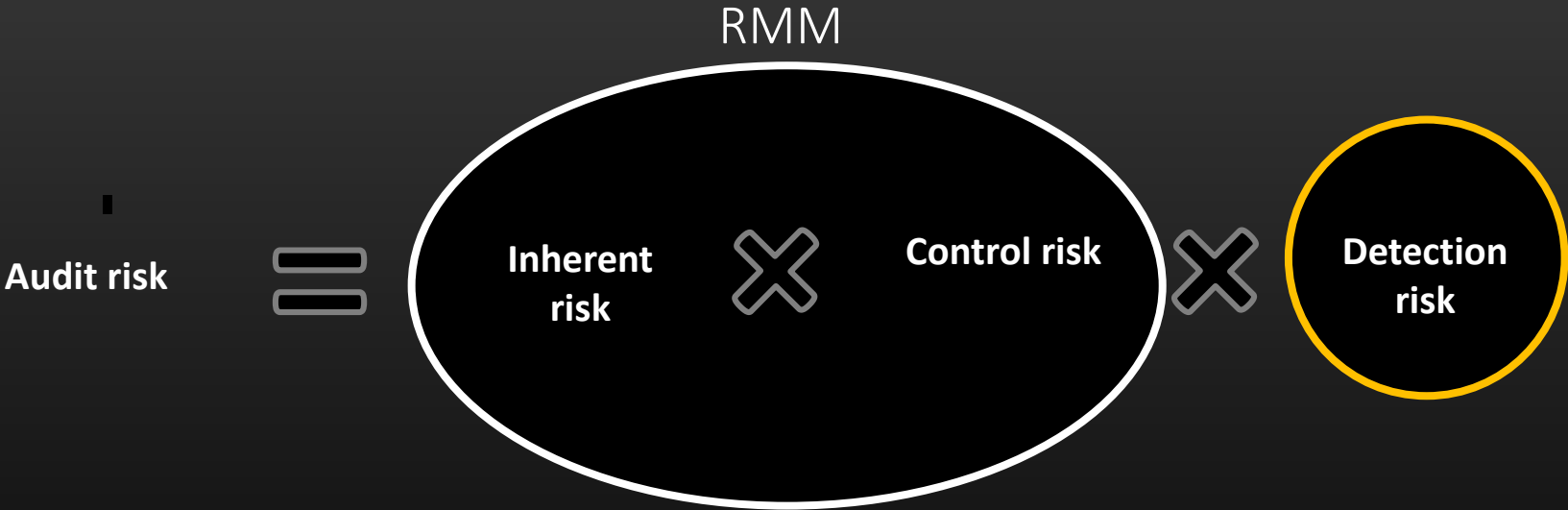
revisjonsteam. Kl. 11.30–12.30 Lunsj Kl. 12.30 –13.15 Generelle IT-kontroller i tilknytning til IT-systemer ved regnskapsrevisorene Elin Ingeborg Vassmo, Anne Margit Eide Schjølberg og Børge Sundli, Trondheim kommunerevisjon Trondheim kommunerevisjon har gjennomgått Generelle IT-kontroller i tilknytning til IT-systemer som genererer grunnlag for transaksjoner i kommuneregnskapet. Det er kontroller knyttet til tilgangsadministrasjon, endringshåndtering av IT-systemer og oppbevaring av regnskapsdata som er undersøkt. Revisorene vil dele noen av sine erfaringer etter gjennomføringen av prosjektet. Kl. 13.15–13.30 Pause Kl. 13.30–14.15 Livet, døden, kjærligheten og digital risik ved Arne Ingebrigtsen, rådmann i Kristiansund kommunel Ingebrigtsen tok over rådmannsjobben i Kristiansund etter sin far, Just Ingebrigtsen, som ble pensjonist. Arne Ingebrigtsen har bakgrunn som leder og gründer innen privat næringsliv i Norge og utlandet. I foredraget snakker Ingebrigtsen om praktiske digitaliseringstiltak i kommunal sektor, effektene og mulig risiko i denne typen tiltak. Kl. 14.15–14.30 Pause Kl. 14.30–15.15 Nytt fra GKRS ved Knut Erik Lie, utredningsleder i Foreningen for god kommunal regnskapsskikk (GKRS), seniorrådgiver i NKRF og medlem av NKRFs regnskapskomite Kl. 15.15 Avslutning

For audits of financial statements for periods beginning on or after 15 December 2021:



Norske versjoner av standardene utarbeides av Revisjonskomiteen i Den norske Revisorforening (DnR). Standardene er oversatt fra de internasjonale standardene utgitt av International Assurance and Auditing Standards Board (IAASB).

The audit risk model has not changed



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

Requirements



Obtaining an Understanding of the Entity and Its Environment, the Applicable Financial Reporting Framework and the Entity's System of Internal Control



Identifying and Assessing the Risks of Material Misstatement



Documentation

New ISA 315

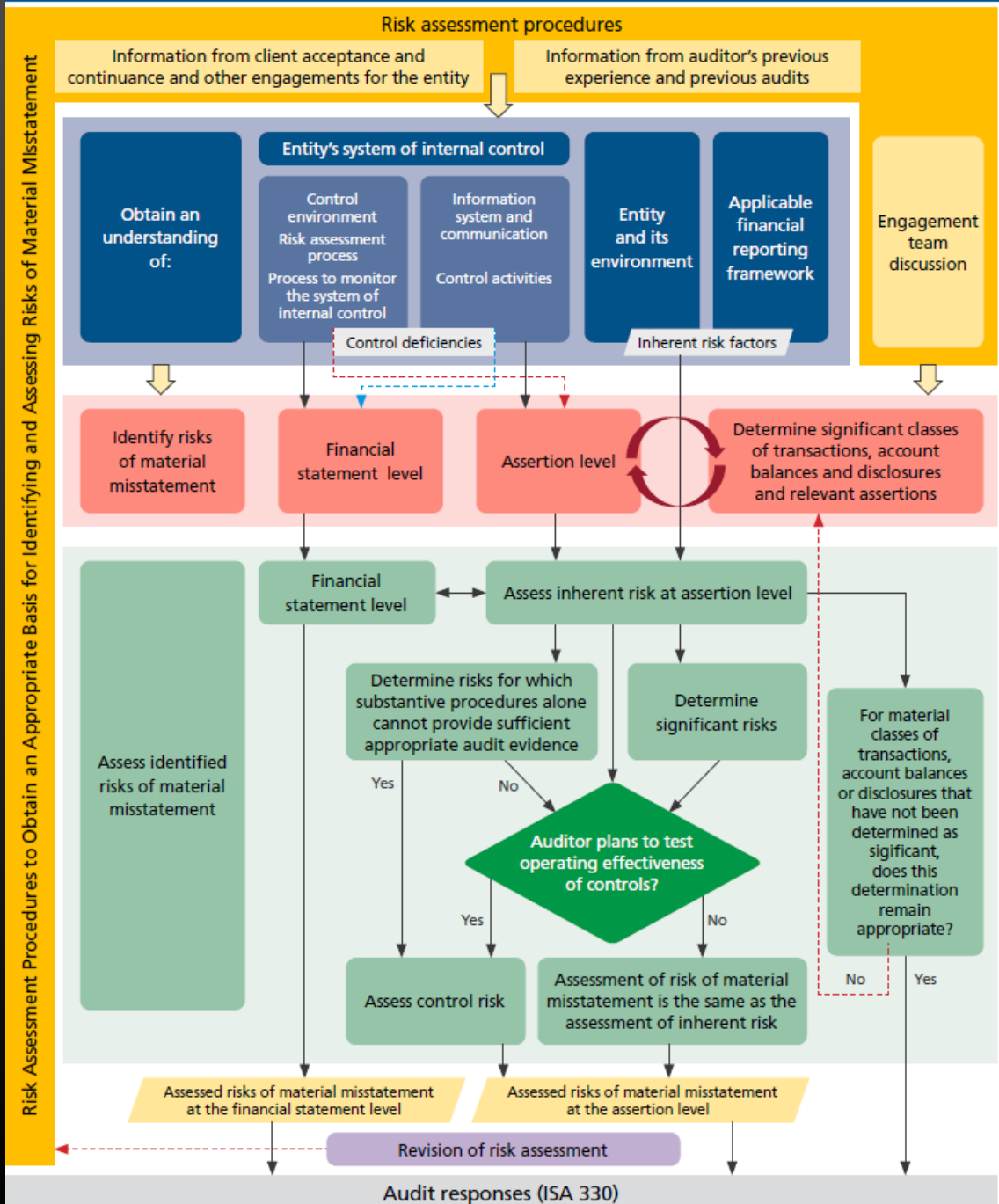
The auditor shall ...obtain an understanding of the entity's ...business model, including the extent to which the business model integrates the use of IT

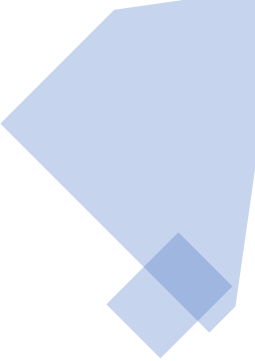
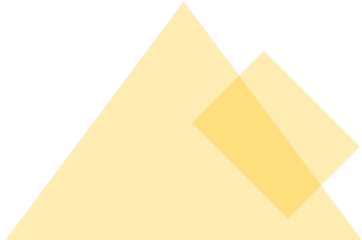
Considerations specific to public sector entities

Søk etter (1, 14) 

pecific to public sector entities 

IAASB guide to new ISA 315:



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14. The risk assessment procedures shall include the following: (Ref: Para. A19–A21)
- (a) Inquiries of management and of other appropriate individuals within the entity, including individuals within the internal audit function (if the function exists). (Ref: Para. A22–A26)
 - (b) Analytical procedures. (Ref: Para. A27–A31)
 - (c) Observation and inspection. (Ref: Para. A32–A36)

Automated Tools and Techniques

- Using automated tools and techniques, the auditor may perform risk assessment procedures on large volumes of data
- The auditor may use automated tools and techniques to understand flows of transactions and processing as part of the auditor's procedures to understand the information system
- Analytical procedures can be performed using a number of tools or techniques, which may be automated.
- Automated tools or techniques may also be used to observe or inspect, in particular assets, for example through the use of remote observation tools (e.g., a drone)

Team requirements

QUALITY CONTROL FOR AN AUDIT OF FINANCIAL STATEMENTS

Assignment of Engagement Teams

14. The engagement partner shall be satisfied that the engagement team, and any auditor's experts who are not part of the engagement team, collectively have the appropriate competence and capabilities to:
 - (a) Perform the audit engagement in accordance with professional standards and applicable legal and regulatory requirements; and
 - (b) Enable an auditor's report that is appropriate in the circumstances to be issued. (Ref: Para. A10–A12)

Involvement of Key Engagement Team Members

5. The engagement partner and other key members of the engagement team shall be involved in planning the audit, including planning and participating in the discussion among engagement team members. (Ref: Para. A4)

Nature, Timing and Extent of Resources

- The selection of the engagement team (including, where necessary, the engagement quality control reviewer) and the assignment of audit work to the team members, including the assignment of appropriately experienced team members to areas where there may be higher risks of material misstatement.

ISA 300

ISA 240

Discussion among the Engagement Team

15. ISA 315 (Revised) requires a discussion among the engagement team members and a determination by the engagement partner of which matters are to be communicated to those team members not involved in the discussion.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. (Ref: Para. A10–A11)

New ISA 315

A171. When an entity has greater complexity in its IT environment, identifying the IT applications and other aspects of the IT environment, determining the related risks arising from the use of IT, and identifying general IT controls is likely to require the involvement of team members with specialized skills in IT. Such involvement is likely to be essential, and may need to be extensive, for complex IT environments.

Some insights from research:

Salijeni, G., Samsonova-Taddei, A., & Turley, S. (2019). Big Data and changes in audit technology: contemplating a research agenda. *Accounting and Business Research*, 49(1), 95-119.



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