

Audit Regulations and Guidance

Table of derivations

Reference in Audit Regulations 2008	Reference in Audit Regulations 2005
Chapter 1	Chapter 1
1.01	1.01 (amended)
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1.04	1.04 (amended)
1.05	New
1.06	1.05 (amended)
1.07	New
1.08	1.06
1.09	5.13 a/b/c & 5.31 a/b/c & 8.25 a/b/c
Chapter 2	Chapter 2
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a	2.01a
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c	2.01g
d	2.01d/e & 6.05 (amended)
e	2.01c (amended)
f	2.01d/e & 2.02a (amended)
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d	6.06 a/b/c/d/e
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c	2.05c
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2.06	2.03a
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2.11	2.07 & 6.08a
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b	2.07b
c	2.07c
d	2.07d (amended) & 6.08b
e	New
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Reference in Audit Regulations 2008	Reference in Audit Regulations 2005
g	New
h	New
i	New
2.12	New
a	New
b	New
c	New
d	New
2.13	2.08 & 2.09
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2.15	2.10
2.16	2.11
2.17	8.13 & 8.17
2.18	8.14 & 8.18
2.19	8.15 & 8.19
2.20	8.16 & 8.20
2.21 a/b/c	8.03 a/b/c
2.22	8.05
2.23 a	New
b	New
c 1/2	8.21
c 3	New
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Chapter 3	Chapter 3
3.01	3.01
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3.07	3.06
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3.11	3.08b
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3.13	New
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3.16 a/b/c	3.10 (amended)
3.17	3.11 (amended)
3.18	3.12
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3.20	3.14 (amended)
3.21	3.15 (amended)
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4.01	4.06 (amended)

Reference in Audit Regulations 2008	Reference in Audit Regulations 2005	
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b	4.06b	
c	4.06c (amended)	
4.02	4.01/02/03/04 (amended)	
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5.06 a/b/c/d/e	5.07 a/b/c/d/e	5.25 a/b/c/d/e
5.07 a/b/c	5.08 a/b/c	5.26 a/b/c
d	New, based on 5.08d/e	New, based on 5.26d/e
5.08 a/b	5.09 a/b	5.27 a/b
5.09	5.10	5.28
5.10	5.11	5.29
5.11 a/b	5.12 a/b	5.30 a/b
5.12	5.14 (amended) & 5.15	5.32 (amended) & 5.33
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6.03	7.04	
6.04 a/b/c	7.05 a/b/c	
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6.06	7.06	
6.07	New	
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6.11 a/b	7.11 a/b	
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6.15	7.10 amended	
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Reference in Audit Regulations 2008	Reference in Audit Regulations 2005	
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7.03	8.07	
7.04 a/b/c	8.08 a/b/c	
7.05 a/b/c/d	8.09 a/b/c/d	
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7.08 a/b	8.12 a/b	
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7.10 a/b	8.23 a/b	
7.11 a/b/c	10.02 a/b/c	Note: ICAS and ICAI can now use regulatory penalties. They are derived from the regulations in chapter 10.
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8.11	New	
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8.14 a/b/c	9.12 a/b/c	
8.15 a/b/c/d	9.13 a/b/c/d	
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8.17	9.15	
8.18	9.16	
8.19 a/b/c	9.17 a/b/c	
8.20 a/b/c	9.18 a/b/c	
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9.03	10.03	
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9.05 a/b	10.05 a/b	
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Reference in Audit Regulations 2008	Reference in Audit Regulations 2005
9.08	10.08 amended
9.09	10.15 amended