
**Intergovernmental Working Group of Experts on
International
Standards of Accounting and Reporting
(ISAR)**

32nd SESSION

4 - 6 November 2015

Room XVIII, Palais des Nations, Geneva

Thursday, 5 November 2015

Morning Session

**Key foundations of high-quality reporting: International
audit and assurance requirements and good practices in their
implementation (continued)**

Presented by

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INTERNATIONAL STANDARDS AS A TOOL TO ENSURE QUALITY.

A SMP EXPERIENCE

Geneve, 5 November 2015

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ABOUT AUREN

- A small international network of Spanish origin
- Different sizes and jurisdictions
- Strong position in Spain – ranked 7th with 15 offices and 650 staff
- Operates in 9 countries across Latin America and Europe with around 1600 staff: Argentina (6 offices) Chile (3), Uruguay (1); Colombia (2); Mexico (10); Portugal (2); Germany (10) and the Netherlands (2)
- Clients primarily SMEs
- Auren promoted in October 2008 an Association of Independent Firms, Antea: now in 60 countries. Strength in Latinoamerica

AUREN's EXPERIENCE



- A network sharing fully name and branding
- Goals of network not focused on referrals, rather on strong position in home countries
- Different legal entities using common methodology, training, IT tools, etc.
- Need to comply with national and international quality standards
- Need to ensure consistent image and performance of our services
- With more countries, the more difficulty ensuring quality and providing value to members



PROBLEMS OF NOT HAVING HOMOGENEOUS STANDARDS



- Complexity / discomfort on audits consolidation and in referrals
- Difficult to exercise quality control: reputational risk
- Barrier to staff mobility
- Difficult to run training programs



OUR QUALITY STRATEGY



- Need for a consistent level of quality
- ISQC1 and ISAs as a common framework
- Forum of Firms' project
 - Four years
 - Incentive of the entire organization to adopt international standards
 - Reasons for decision to use ISAs for all audit engagements, not only for Transnational audits
- Common audit software: specific Spanish agreement
- Countries champions and international project



MAIN DIFFICULTIES

- Different cultural backgrounds
- Different basic training / education: some countries university level, some not
- Different origins / backgrounds: some partners from larger firms, some from tax and accounting
- Different international experiences
- Significant differences in size and capabilities across countries and offices: chains broken at the weakest link



OUR STANDARDIZATION PROJECT

- Identify in each country what are main differences in standards, as if national are different to International, shall also be fulfilled
- Starting point on standards: develop audit manual and other documents to support ISA implementation
- Starting with implementation of ISQC1 on 2012-13: Changes in organization in each country. Exemple, Training records, corporate governance, quality assurance, highest independence rules and records...
- Initial training and sharing among country partners
- Pilot test: using ISAs on transnational audits, 2013
- Extensive use of technology: intranet, webinars, audit software...



FINAL TRAINING PROGRAM

- Extension to all audits and all staff
- Project timing: October 2013 - February 2014
- Developed standards at intranet
- Webinars in Spanish for Spanish speaking countries (incl. Portugal)
- Different partners lecturing different ISAs
- Specific program for Germany
- Physical meetings at outset and conclusion
- ANTEA members invited



TRAINING CALENDAR

- 44 on line seminars, mainly 2 hours sessions, afternoon CEST, plus 4 full days meetings per country
- 22 partners involved in lecturing

PLANIFICACIÓN ANUAL DE FORMACIÓN (DE 1 DE OCTUBRE DE 2013 A 30 DE SEPTIEMBRE DE 2014)							
ORGANIZADOR: AUREN							
	Nombre del curso	Área	Horas	Fecha inicio	Fecha Final	Horario	Lugar
1	Novedades contables y consultas	Contabilidad y auditoría	2	10/10/2013	17/10/2013	15:30-17:30	A través de la web
2	Normativa de independencia	Auditoría	1	10/10/2013	17/10/2013	17:30-18:30	A través de la web
3	Curso nivel I	Auditoría-contabilidad	22	15/10/2013	17/10/2013	9:30-14:00 y 16:00 a 19:00 /3 días	Madrid. Oficina de AUREN
4	Curso mantenedores- Plantilla normas internacionales	Auditoría	12	29/10/2013	30/10/2012	9:30 a 14:00 y 16:00 a 19:00 y de 9:00 a 14:00	Madrid. Oficina de AUREN
5	NIA 210- Encargo de auditoría y NIA 220- Control de calidad del encargo	Auditoría	2	24/10/2013	24/10/2013	16:00-18:00	A través de la web
6	NIA 260- Comunicación dirección NIA 265- Comunicación debilidades control i.	Auditoría	2	12/11/2013	12/11/2013	16:00-18:00	A través de la web
7	NIA 230- Documentación auditoría y NIA 250 Disposiciones legales	Auditoría	2	14/11/2013	14/11/2013	16:00-18:00	A través de la web
8	NIA 320- Importancia relativa y NIA 450- Evaluación incorrecciones	Auditoría	2	19/11/2013	19/11/2013	16:00- 18:00	A través de la web
9	NIA 500 Evidencias de auditoría y NIA 501 Evidencias áreas específicas	Auditoría	2	26/11/2013	26/11/2013	16:00-18:00	A través de la web
10	NIA 505 Confirmaciones externas y NIA 530- Muestreo en auditoría	Auditoría	2	03/12/2013	03/12/2013	16:00-18:00	A través de la web

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	Nombre del curso	Área	Horas	Fecha inicio	Fecha Final	Horario	Lugar
11	NIA 510- Saldos de apertura y NIA 520- procedimientos analíticos	Auditoría	2	10/12/2013	10/12/2013	16:00-18:00	A través de la web
12	NIA 540- Estimaciones contables y NIA 550- Partes vinculadas	Auditoría	2	17/12/2013	17/12/2013	16:00-18:00	A través de la web
13	NIA 560- Hechos posteriores y NIA 570- Empresa en funcionamiento	Auditoría	2	14/01/2014	14/01/2014	16:00- 18:00	A través de la web
14	NIA 600- Auditoría de grupos	Auditoría	3	21/01/2014	21/01/2014	16:00- 18:00	A través de la web
15	Actualización fiscal	Otros	3	28/01/2014	28/01/2014	16:00-18:00	A través de la web
16	NIA 610 Auditoría interna NIA 402- Organizaciones de servicios NIA 620- Expertos externos	Auditoría	2	04/02/2014	04/02/2014	16:00-18:00	A través de la web
17	NIA 700, 705, 706, 710 y 729- Opinión de auditoría, modificaciones, párrafos de énfasis y otra información	Auditoría	3	11/02/2014	11/02/2014	16:00-18:00	A través de la web
18	Curso socios	Auditoría	4	26/02/2014	26/02/2012	10:30- 14:30	Oficina AUREN Madrid



OUR RESULTS



- Regional organization of high quality
- Full membership of FoF April 2014: probably smallest but fast growing
- High level of staff and partner satisfaction
- National prestige as firm using highest international standards
- Homogeneous templates and standards training
- Sharing files and teams
- Comfort on results and reports





AUREN SPAIN

www.auren.es

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AUREN INTERNATIONAL

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Uruguay

PRESENCE IN OTHER LOCATIONS AROUND THE WORLD:

Member of:



www.antea-int.com

