



**Educational Seminar No. 19 / 2015**

*Seminar*

**ISA 600 – Group Audit**

**Cleopatra Hotel, Nicosia  
Thursday, 5 November 2015  
9:00 - 17:00**

**St. Raphael Resort, Limassol  
Thursday, 12 November 2015  
9:00 - 17:00**



The Education Committee of the Institute of Certified Public Accountants of Cyprus (ICPAC) with pleasure invites you to the seminar:

## **ISA 600 – Group Audit**

### **Purpose**

To provide participants with useful insights of the requirements as regards the ISA 600.

### **Who should attend**

The seminar is addressed to all members of ICPAC, as well as other interested parties.

### **Speakers**

*Mr John Nicolaou – Partner in Audit, KPMG*

*Mr Pangratos Vanezis – Director in Audit, KPMG*

### **Participation fee**

Members	€ 100 including VAT
Non-members	€ 130 including VAT

The attached participation form duly completed together with the applicable fee must be received by ICPAC no later than **Tuesday, 27 October 2015**. Allocation of seats will be made on strict priority according to the application date, as the number of available places is limited.

### **Continuous Professional Development (CPD):**

**6 units** for full attendance.

In case of part attendance, the number of units will be adjusted accordingly.

### **Seminar coordinators:**

Nicosia: Costas Constantinou, Maria Michaelidou

Limassol: Kostas G. Tsierkezos, Ioanna Nicolaidou

9:00 – 9:30	<i>Registration &amp; coffee</i>
9:30 - 11:00	<p><b>Introduction to ISA 600</b></p> <p><b>Planning a group audit</b></p> <ul style="list-style-type: none"> <li>- Responsibility</li> <li>- Acceptance</li> <li>- Continuance</li> <li>- Overall audit strategy</li> <li>- Audit plan</li> </ul>
11:00 -11:20	<i>Coffee break</i>
11:20 – 13:00	<p><b>Risk assessment procedures</b></p> <ul style="list-style-type: none"> <li>- Understanding the Group, its components, and their environment</li> <li>- Understanding the component auditor</li> <li>- Materiality</li> <li>- Responding to assessed risks</li> </ul>
13:00 – 14:00	<i>Lunch break</i>
14:00 – 15:30	<p><b>Consolidation process</b></p> <ul style="list-style-type: none"> <li>- Consolidation process</li> <li>- Small group exemption</li> </ul> <p><b>Completion</b></p> <ul style="list-style-type: none"> <li>- Subsequent events</li> <li>- Evaluating the sufficiency and appropriateness of the audit evidence obtained</li> </ul>
15:30 -15:45	<i>Coffee break</i>
15:45 – 17:00	<p><b>Communication</b> with component auditors</p> <p><b>Communication</b> with group management and those charged with governance (TCWG)</p> <p><b>Documentation</b></p> <p><b>Questions</b></p>



Education Committee  
 The Institute of Certified Public Accountants of Cyprus, P.O.Box 24935,  
 CY-1355 Nicosia, Tel. 22870030, Fax. 22766360

**Participation Form**

**Seminar 19 / 2015:**

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 9:00 - 17:00

<b>Name / Organisation:</b>	
<b>Address:</b>	
<b>E-mail:</b>	
<b>Tel.:</b>	<b>Fax:</b>

	Number of Participants		Fee (including VAT)	€
Members		@	€ 100	
Non – Members		@	€ 130	
<b>Total Payable Amount</b>				

**I wish to settle the above amount as follows:**

- By payment through the ICPAC website ([www.icpac.org.cy](http://www.icpac.org.cy)) - Seminar code: **19 / 2015**
- By cheque - Please attach the relevant cheque
- By credit card - Please complete the following:

Credit card number:

Expiry date:

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Type of card:  Visa  Mastercard  American Express  Diners

Name of cardholder (if different from the above): .....

Signature of card holder: ..... Date: .....

\* Please complete the attached list of participants denoting their ICPAC registration number.  
 \*\* The participation form duly completed and signed together with the applicable fee must be received by ICPAC no later than Tuesday, 27 October 2015.  
 \*\*\* The participation fees are not refundable for cancellations after Tuesday 27 October 2015. Replacements are welcome at any time.



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### List of participants

S/N	Name	Surname	ICPAC Reg. No.	1 = Nicosia 2 = Limassol
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

We hereby submit our application for participation to the above seminar, having read and consented to the terms and conditions as specified above.

Name of  
authorised person: .....

Signature: .....

Date: .....