

Athens, September 4th 2024

HELLENIC ACCOUNTING AND STANDARDS OVERSIGHT BOARD
ANNOUNCEMENT 019/2024

New Handbook by the International Auditing and Assurance Standards Board (IAASB)

On August 29, the International Auditing and Assurance Standards Board (IAASB) published the [2023-2024 edition of the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements](#), which includes International Standard on Auditing (ISA) 600 (Revised), *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)*.

Additionally, it features the *International Standard on Auditing for Audits of Financial Statements of Less Complex Entities*, also known as “ISA for LCE”, although this standard has not yet been implemented in jurisdictions that have adopted it.

For the first time, the 2023-2024 Handbook is composed of four volumes to offer an improved user experience and to include all new and revised standards.

- 1st Volume – International Auditing Practice Notes, International Standards on Auditing, and International Standards on Quality Management
- 2nd Volume – The ISA for LCE
- 3rd Volume – International Standards on Assurance Engagements, International Standards on Review Engagements, and International Standards on Related Services
- 4th Volume – A Framework for Audit Quality and the International Framework for Assurance Engagements

The 2023–2024 Handbook is available for download in PDF format and in print for order through the provided link.

The Audit Quality Inspector of HAASOB

Petros Menexis