SmartSuite

Framework / Risk Management / Other

ISAE 3000 (Revised)

ISAE 3000 (Revised) is the IAASB standard for assurance engagements other than audits or reviews of historical financial information, for reports dated on or after December 15, 2015.



What it is

ISAE 3000 (Revised) is the International Standard on Assurance Engagements, issued by the International Auditing and Assurance Standards Board (IAASB), that sets the requirements for a practitioner who gives an independent assurance conclusion on information other than audits or reviews of historical financial information. It applies to assurance reports dated on or after December 15, 2015.

An engagement involves a responsible party, a practitioner and intended users. It is classified as a reasonable or limited assurance engagement and as an attestation or direct engagement (paragraph 12(a)). Where a subject-matter-specific ISAE exists, such as ISAE 3402, the practitioner follows both (paragraph 14). The current IAASB Handbook moves assurance on sustainability information to ISSA 5000 (paragraph 5).

At a glance

PUBLISHER International Auditing and Assurance Standards Board (IAASB)	TYPE Standard	VERSION ISAE 3000 (Revised)
EFFECTIVE December 15, 2015 (assurance reports dated on or after)	DOMAIN Risk Management	FAMILY Other
REGION International	ADOPTION MODEL Voluntary	IMPLEMENTATION COMPLEXITY Medium

Source: iaasb.org/publications/international-standard-assurance-engagements-isae-3000-revised-assurance-engagements-other-audits-or

Why it matters

- **Suitable criteria** The practitioner accepts an engagement only if the criteria are relevant, complete, reliable, neutral and understandable, and will be available to intended users (paragraph 24(b)).
- **A stated level of assurance** The report says whether assurance is reasonable, with a positive-form conclusion, or limited, based on whether a matter has come to the practitioner's attention (paragraphs 12(a) and 70(l)).
- **Ethics and quality management** Practitioners follow the IESBA Code and belong to a firm that applies ISQM 1, or requirements at least as demanding (paragraphs 3, 20 and 31).
- **Evidence over assertion** The practitioner obtains sufficient appropriate evidence, requests written representations and considers materiality (paragraphs 44, 57 and 65).

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How SmartSuite supports ISAE 3000

Engagement Terms and Criteria

Record the subject matter, applicable criteria, intended users and the roles of the responsible party, practitioner and engaging party (paragraphs 12 and 24).

Evidence Request Tracker

Track each evidence request with its owner, the files supplied and the reviewer's status (paragraphs 48 to 61).

Written Representations

Hold the draft and signed representation letter with its date against the planned report date (paragraphs 57 and 60).

Control and Process Documentation

Keep the policies, procedures and control narratives that support the subject matter information next to the criteria.

Findings and Corrective Actions

Log matters the practitioner raises, with owners, due dates and closure notes.

Report Readiness

Show open requests, open findings and evidence coverage by area ahead of the report date (paragraph 70(n)).

Common framework mappings

SOC 1 | SOC 2 | ISAE 3402 | ISO 27001:2022

Official resources

International Standard on Assurance Engagements (ISAE) 3000 (Revised)

Defines the requirements for assurance engagements beyond audits of historical financial information.

iaasb.org/publications/international-standard-assurance-engagements-isae-3000-revised-assurance-engagements-other-audits-or

Frequently asked questions

What is ISAE 3000 (Revised)?

ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, is the IAASB standard that sets requirements for practitioners who give independent assurance conclusions. It was published on December 9, 2013 and applies to assurance reports dated on or after December 15, 2015 (paragraph 9).

What is the difference between reasonable and limited assurance?

In a reasonable assurance engagement the practitioner reduces engagement risk to an acceptably low level and gives a positive-form opinion. In a limited assurance engagement the risk is higher, procedures are less extensive and the conclusion says whether anything has come to the practitioner's attention that suggests material misstatement (paragraphs 12(a) and 70(l)). A limited assurance report must state that its level of assurance is substantially lower (paragraph 70(k)).

What makes criteria suitable under ISAE 3000?

Paragraph 24(b)(ii) requires criteria that are relevant, complete, reliable, neutral and understandable, and paragraph 24(b)(iii) requires that they will be available to the intended users. If the preconditions are not present, the practitioner does not accept the engagement as an assurance engagement (paragraph 25).

Is an ISAE 3000 report mandatory or certifiable?

No. It is an assurance report, not a certification. The standard does not make any engagement mandatory; a law, regulator or contract may require one. A practitioner may not say an engagement complies with ISAE 3000 unless every relevant requirement was met (paragraph 15).

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How does ISAE 3000 relate to ISAE 3402 and ISSA 5000?

ISAE 3402 supplements ISAE 3000 (Revised) for reports on controls at a service organization, and the practitioner complies with both (ISAE 3402, paragraph 5). Assurance on sustainability information moves to ISSA 5000, effective for periods beginning on or after December 15, 2026, and ISAE 3000 (Revised) no longer covers it (paragraph 5). National adoption dates differ.

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Full framework page and mappings: smartsuite.com/frameworks/isae-3000-international-standard-on-assurance-engagements