

**New Zealand Standard on Review Engagements - NZ SRE 2410 (Revised) *Review of Financial Statements Performed by the Independent Auditor of the Entity* (Notice No. 167)**

Notice is hereby given, pursuant to section 24 of the Financial Reporting Act 2013, that the New Zealand Auditing and Assurance Standards Board of the External Reporting Board has issued the following:

- New Zealand Standard on Review Engagements - NZ SRE 2410 (Revised) *Review of Financial Statements Performed by the Independent Auditor of the Entity*

New Zealand Standard on Review Engagements - NZ SRE 2410 (Revised) *Review of Financial Statements Performed by the Independent Auditor of the Entity*:

- Applies to reviews of financial statements for periods ending on or after 31 December 2020, with early adoption permitted;
- takes effect from the date of the notification of its issue in the *New Zealand Gazette*, pursuant to section 27(2)(a) and (b) of the Financial Reporting Act 2013; and
- is a disallowable instrument for the purposes of the Legislation Act 2012.

A copy of the standard may be inspected may be inspected free of charge at the offices of the External Reporting Board (XRB), Level 7, 50 Manners Street, Wellington. Copies are also available on the XRB's website at [www.xrb.govt.nz](http://www.xrb.govt.nz).

Dated this 25th day of June 2020.

ROBERT BUCHANAN, Chairman, New Zealand Auditing and Assurance Standards Board.