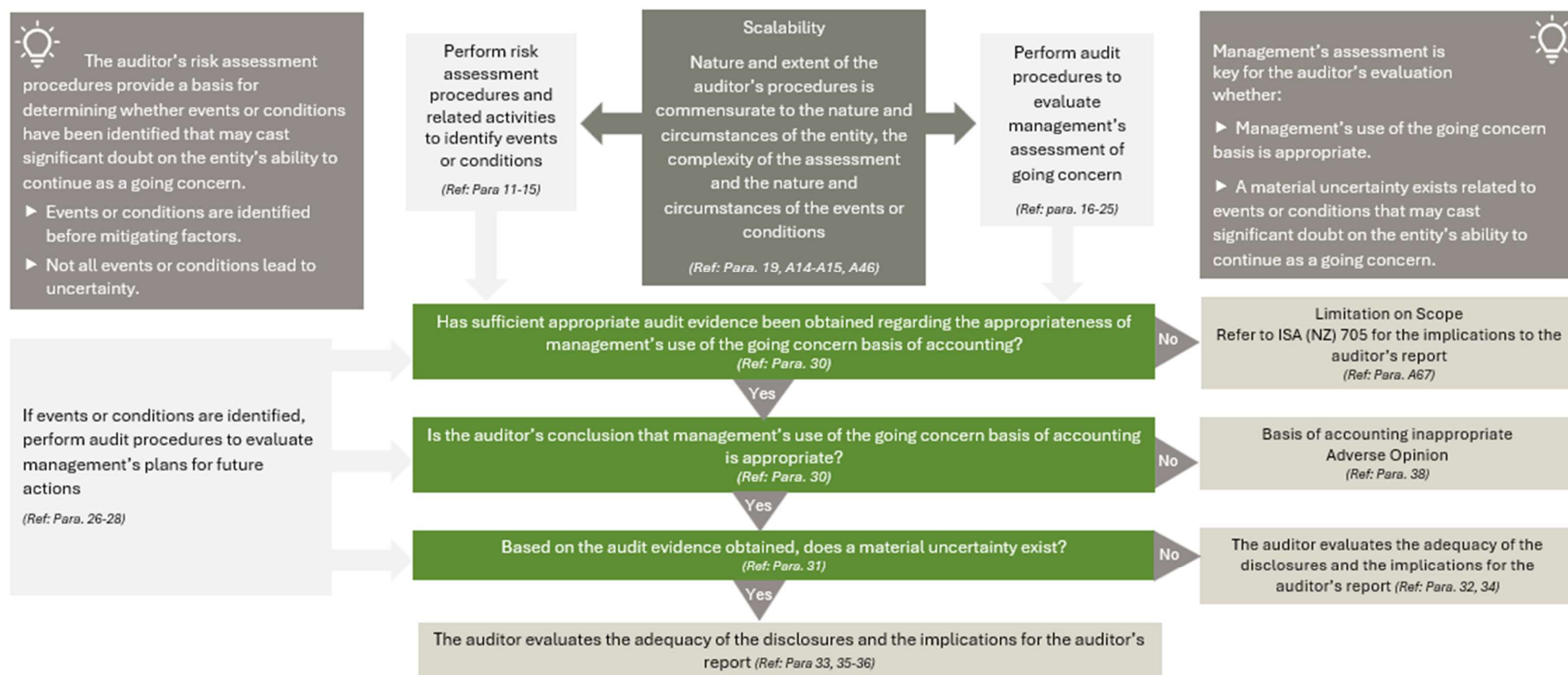


Walkthrough of the auditor's decision-making process for going concern



May 2026

Note: This chart depicts a walkthrough of the auditor's decision-making process for going concern, rather than the audit process. The green boxes highlight the auditor's decisions in respect of concluding whether the going concern basis of accounting is appropriate and whether a material uncertainty exists. Unless otherwise stated, paragraph references in this chart refer to ISA (NZ) 570, Going Concern.



Disclaimer: This chart has been prepared by staff of the XRB for information purposes only. It should not be used as a substitute for reading ISA (NZ) 570. It does not form part of the standards or authoritative publications issued by the XRB. This chart is based on the equivalent flowchart prepared by the International Auditing and Assurance Standards Board.