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International Framework For Assurance Engagements Ifac Home › About IFAC › Publications amp Resources › International Standard on Assurance Engagements ISAE 3000 Revised Assurance Engagements Other than Audits or Reviews of Historical Financial Information 2012 Handbook of International Quality Control Auditing 2012 Handbook of International Quality Control Auditing Review Other Assurance and Related Services Pronouncements Previous Edition – Effective for audits of financial statements for periods ending before December 15 2013 Assurance services Wikipedia Assurance service is an independent professional service typically provided by Chartered or Certified Public Accountants or Chartered Certified Accountants with the goal of improving information or the context of information so that decision makers can make more informed and presumably better decisions Assurance services provide independent and professional opinions that reduce Assurance Engagements Other than Audits or Reviews of Assurance Engagements Other than Audits or Reviews of Historical Financial Information Hong Kong Standard on Assurance Engagements 3000 Revised ISAE 3402 Wikipedia ISAE 3402 is an assurance standard The title is Assurance Reports on Controls at a Service Organization and it is also known as Internal Control Framework over Financial Reporting ICFR December 3 2010 bica org bw December 3 2010 The IFAC Update provides summaries of IFAC developments over the past month IFAC NEWS IN BRIEF SUCCESS OF WORLD CONGRESS OF ACCOUNTANTS 2010 OUTSTANDING CONTRIBUTIONS TO ACCOUNTING RECOGNIZED Over 6 000 delegates from 134 countries a record breaking number attended the 18th World Congress of Accountants WCOA held last month in Kuala Lumpur December 2011 Government Auditing Standards GAO United States Government Accountability Office By the Comptroller General of the United States December 2011 Government Auditing Standards 2011 Revision Code of Ethics for Professional Accountants CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS PREFACE 5 COE November 2018 PREFACE This Preface has been approved by the Council of the Hong Kong Institute of Certified Public INTOSAI org ISSAI 40 – Quality Control for SAIs Target Group Head and Audit Directors of SAIs External Governmental Auditors Internal Auditors Principle ISSAI 40 is based on the key principles in the International Standards on Quality Control ISQC 1 of the International Federation of Accountants IFAC and was adapted as necessary to apply to SAIs APES 320 Quality Control for Firms 1 1 The objectives of APES 320 Quality Control for Firms are to specify the mandatory obligations of a Firm in respect of establishing and maintaining a system of quality control designed to provide it with Reasonable Assurance that the IRBA Code of Professional Conduct for Registered Auditors IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS REVISED NOVEMBER 2018 Page 6 of 177 Requirements and Application Material 10 Requirements and application material are to be read and applied with the objective of complying 2009 Auditing standards FRC We regulate auditors accountants and actuaries and we set the UK’s Corporate Governance and Stewardship
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We promote transparency and integrity in business Our work is aimed at investors and others who rely on company reports audit and high quality risk management Quality Control SAICA
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