

CICA handbook – assurance revisions release no. 20 August 2004

GENERAL STANDARDS FOR FIRMS

Introduction to General Standards of Quality Control for Firms Performing Assurance Engagements

New.

General standards of quality control for firms performing assurance engagements, GSF-QC [DEC. 2005]

New.

ASSURANCE RECOMMENDATIONS

Standards for assurance engagements, paragraph 5025.06

Amended the definition of practitioner to include a specific reference to responsibility for the issuance of the report on the subject matter.

Quality control procedures for assurance engagements, Section 5030 [DEC. 2005]

New.

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