

In these situations, it may well be impracticable for an accounting firm regularly to monitor whether that entity has any financial interest in an audit client or whether an audit client has any financial interest in the entity. Retention of certain employees by MainSource or First Financial may be challenging while the merger is pending, as certain employees may experience uncertainty about their future roles with the combined company.

costs. The implementation of this tariff, as well as the imposition of any additional tariffs or quotas on the importation of pipe from the countries in which the TMK Group operates, including Russia, could increase our costs to acquire this pipe and could decrease the profits we derive from such sales.

What have IASB and FASB convergence efforts achieved?

Where the non-Federal entity uses employment agencies, costs not in excess of standard commercial rates for such services are allowable.

Summary of Statement No. 33

Unless restricted by Federal statute or regulation, if the auditee opts not to authorize publication, it must make copies of the reporting package available for public inspection. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Akins was named Senior Vice President and General Counsel in October 2015 and has served as Corporate Secretary since May 2013.

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