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### **ICAI - The Institute of Chartered Accountants of India**

Guidance Notes issued by the ICAI on accounting/ auditing aspects are designed to provide guidance to members on matters which may arise in the course of their professional work and on which they may desire assistance in resolving issues

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### **List of Guidance Notes on Accounting / Auditing Aspects**

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### **ICAI - The Institute of Chartered Accountants of India**

ICAI has issued 'Guidance Note on Bank Audits (2020 Edition)' along with illustrative formats of relevant reports, certificates, audit programme, etc. This guidance note is divided into 2 parts, i.e. Section A (Statutory Central Audit) and Section B (Bank Branch Audit). Guidance Note on Audit of Banks, 2020 edition.

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## **ICAI's Guidance Note on Bank Audit (2020 Edition) | CA Club**

Guidance Note on Audit Engagement The Auditing Standard on Audit Engagement (CSAS-1), formulated by Auditing Standards Board (ASB) of the Institute of Company Secretaries of India (ICSI) and issued by the Council of the ICSI, is effective from 1st July, 2019 on a recommendatory basis and mandatory with effect from 1st April, 2020.

## **GUIDANCE NOTES AUDITING STANDARDS**

Guidance Note on Audit of Consolidated Financial Statements (Revised 2016) Readers may note that this Guidance Note supercedes the Guidance Note on Audit of Consolidated Financial Statements, issued by the ICAI in 2003. The Institute of Chartered Accountants of India. (Set up by an Act of Parliament) New Delhi.

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### **Guidance Note on Audit of Consolidated Financial ...**

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Guidance Note on Audit of Internal Financial Controls Over Financial Reporting The Auditing and Assurance Standards Board of the Institute of Chartered Accountants of India has today issued the “Guidance Note on Audit of Internal Financial Controls Over Financial Reporting”.

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ICAI - The Institute of Chartered Accountants of India set up by an act of parliament. ICAI is established under the Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949)

### **ICAI - The Institute of Chartered Accountants of India**

GUIDANCE NOTE ON AUDIT OF PUBLIC CHARITABLE INSTITUTIONS UNDER THE INCOME-TAX ACT, 1961. GUIDANCE NOTE ON AUDIT OF PUBLIC CHARITABLE INSTITUTIONS UNDER THE INCOME-TAX ACT, 1961. [Based on the law as amended by the Finance Act, 2007] THE INSTITUTE OF CHARTERED

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ACCOUNTANTS OF INDIA.

## **GUIDANCE NOTE ON AUDIT OF PUBLIC CHARITABLE INSTITUTIONS ...**

The Act requires auditors to have regard to such guidance. To support auditors in their work and facilitate consistency of approach between auditors of the same types of entity, we maintain a series of Auditor Guidance Notes (AGNs).

## **Guidance and information for auditors - Code of Audit Practice**

ICAI has issued revised 2020 edition of the Guidance Note on Audit of Banks. The Guidance given in the Guidance Note is broadly bifurcated into two Sections: Section A -Statutory Central Audit. Department wise guidance is given in Section A -Statutory Central Audit viz. Personal Banking and Operations, Retail Banking and Marketing, Wealth Management and Third Party

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Products, Credit Monitoring and Restructuring, Treasury Operations, Audit of Information Technology and Digital Banking, Long ...

### **ICAI revised 2020 edition of the Guidance Note on Audit of ...**

Guidance Note on Audit of Public Charitable Institutions Under the Income-Tax Act,1961 | Committee for Co-Operatives and NPOs. The Committee for Co-operatives and NPO Sectors is a non-standing Committee of the Institute of Chartered Accountants of India formed under the regulatory provisions of the Chartered Accountants Act, 1949. The Committee has been constituted to promote uniform accounting framework; Social audit concept and good governance, best practices and prudent financial ...

### **Guidance Note on Audit of Public Charitable Institutions**



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Guidance Note on the Companies (Auditor's Report) Order, 2016 for the benefit of the members. The Guidance Note was initially developed by three expert groups constituted by the Board for this purpose and thereafter finalised with the contribution of all the members of the Board and the Council. The Guidance Note has been

## **Guidance Note on the Companies (Auditors Report) Order, 2016**

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An audit of financial statements is based on the premise1

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relating to the responsibilities of management and, where appropriate, those charged with governance, on which an audit is conducted. According to this premise, the management and, where appropriate, those charged with governance have certain responsibilities that are fundamental to the conduct of an audit in accordance with SAs.

### **ICAI releases Implementation Guide on Resignation of Auditor**

The Guidance Note on Audit of Banks brought out by the Auditing and Assurance Standards Board of ICAI every year is an important resource which provides detailed guidance to the members on various aspects of statutory bank audits. I am happy that the Auditing and Assurance Standards Board has brought out the revised 2019 edition of the Guidance Note on Audit of Banks for the benefit of the members.

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## **Guidance Note on Audit of Banks (2019 Edition)**

Guidance note on risk-based internal audit: 1. Introduction. 1.1. The evolvement of financial instruments and markets has enabled banks to undertake varied risk exposures. In the context of these developments and the progressive deregulation and liberalisation of the Indian financial sector, having in place effective risk management and ...

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