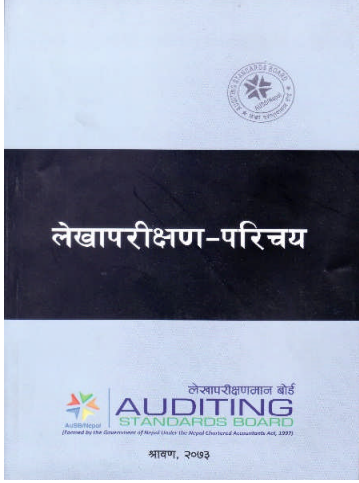


लेखापरीक्षणमान बोर्डको खवरपत्र

आ.व. २०७२/७३ । अंक १ । श्रावण - पौष २०७३

लेखापरीक्षण परिचय नामक पुस्तिका प्रकाशन



बोर्डको काम, कर्तव्य र अधिकार अनुसार सर्वसाधारण तथा सम्बन्धित सरोकारवालाहरूलाई जानकारी दिने उद्देश्यले वि.सं. २०६५ सालमा प्रकाशनमा ल्याईएको पुस्तकलाई संसोधन गरि लेखापरीक्षणको सैद्धान्तिक ज्ञानका साथै व्यवहारिक

ज्ञान दिने उद्देश्यले यो पुस्तक प्रकाशन गरिएकोछ । यस पुस्तकमा लेखापरीक्षण बारे सरोकारवालाले जान्नु पर्ने तथा थाहा पाउने विषयवस्तुहरू जस्तै नेपालमा लेखापरीक्षणको विकास, लेखापरीक्षणको प्रकार, वित्तिय विवरण र त्यसका उद्देश्यहरू, लेखापरीक्षण सेवा, लेखापरीक्षणको क्षेत्र, लेखापरीक्षकको भूमिका, काम, कर्तव्य र अधिकार, लेखापरीक्षणका सीमाहरू, लेखापरीक्षण प्रतिवेदन लगायत बोर्डबाट हालै प्रकाशनमा ल्याईएको लेखापरीक्षणमानहरूको सूचि, लेखापरीक्षण कार्य अनुबन्ध पत्रको नमुना र विभिन्न ऐन तथा नियममा भएका लेखापरीक्षण सम्बन्धी व्यवस्थाहरू आदि समेटिनुका साथै बोर्डबाट हाल सम्म प्रकाशनमा आएका लेखापरीक्षण संग सम्बन्धित पुस्तकहरूको सूची समेत समावेश छ । यसबाट सरोकारवाला, जिज्ञासु तथा पाठकहरूलाई अरु बढी जानकारी लिन मद्दत पुग्न गई लेखापरीक्षण सम्बन्धी भ्रम र अस्पष्टतालाई हटाउने आशा राखिएको छ ।

Social Audit Guidelines नामक पुस्तिका प्रकाशन

Social Audit व्यापक एवम् महत्वपूर्ण संयन्त्र रूपमा रहेको छ। यो व्यवसायीक र सार्वजनिक दुवै क्षेत्रका संगठनका लागी महत्वपूर्ण हुदै गएको छ । यो अशल प्रशासन मा एक उदीयमान अवधारणा भएकोले यसको सिद्धान्त, दृष्टिकोण, रणनीति र लचकदार तरिकाको बारेमा जानकारी गराउन आवश्यक छ। तसर्थ सामाजिक लेखापरीक्षण बारे आधारभूत जानकारी, सामाजिक लेखा परीक्षण उपकरण, संस्थागत प्रशासन र उत्तरदायित्व सुनिश्चितता गर्न र मूल्यांकनका लागि यो मार्गनिर्देशन उपयोगी रहेको छ । यसले सरकारी विभागहरू, समुदाय संगठन र नागरिक समाज र समूहहरूको प्रयोगकर्तालाई अंतर्दृष्टि प्रदान गर्दछ। सामाजिक लेखा परीक्षण ले सामाजिक लेखापरीक्षण पूर्ण र कुशलतापूर्वक सम्पन्न गरि आफ्नो जिम्मेवारी वहन गर्न लेखापरीक्षक र अन्य प्रयोगकर्ताहरूलाई सहयोगी हुने विश्वासका साथ प्रकाशन गरिएको छ ।

बोर्डको आ.व. २०७३/७४ को कार्यक्रमहरू

लेखापरीक्षणमान बोर्डको आ.व. २०७३/७४ को निम्न कार्यक्रमहरू गर्ने निर्णय गरिएको छ :

१. लेखामान बोर्ड संगको सहकार्यमा बैंक तथा वित्तिय संस्था संग अन्तरक्रिया कार्यक्रम संचालन गर्ने ।
२. लेखामान बोर्ड संगको सहकार्यमा विमा कम्पनीहरू संग अन्तरक्रिया कार्यक्रम संचालन गर्ने ।
३. राष्ट्रिय सहकारी विकास बोर्ड तथा राष्ट्रिय सहकारी संघ लिमिटेड, नेपाल संगको सहकार्यमा उपत्यका भित्र तथा बाहिरका उक्त संस्थाहरू संग आवद्ध सहकारीहरू संग समन्वय गरि लेखापरीक्षण संग सम्बन्धित कार्यक्रम संचालन गर्ने ।
४. चार्टर्ड एकाउण्टेन्ट तथा रजिष्टर्ड लेखापरीक्षकहरू संग सम्बन्धित संस्थाहरू संग सहकार्य गरि लेखापरीक्षण मान एवम् कर लेखापरीक्षण संग सम्बन्धित कार्यक्रमहरू संचालन गर्ने ।

५. NGO र INGO सँग सम्बन्धित संघ संस्था संगको सहकार्यमा लेखापरीक्षण सँग सम्बन्धित कार्यक्रम गर्ने ।
६. NGO र INGO सँग सम्बन्धित संघ संस्था संगको सहकार्यमा सामाजिक लेखापरीक्षण कार्यक्रम संचालन गर्ने ।

लेखापरीक्षण

यस बोर्डको आ.व. २०७२/७३ लेखापरीक्षण गर्नको लागि सि.ए. सुमन डंगोल, डि.एस. एण्ड एशोसियट्स चार्टर्ड एकाउन्टेन्ट्सलाई नियुक्त गरिएकोमा निजबाट लेखापरीक्षण गर्ने कार्य सम्पन्न गरी पेश गर्नुभएको लेखापरीक्षण प्रतिवेदन बोर्डबाट स्वीकृत भएको छ ।

International Auditing Standards Handbook 2016-17

The IFAC has published IAASB's 2016-2017 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements on Dec 20, 2016.

The latest edition of the handbook includes:

- New and revised Auditor Reporting standards designed to enhance auditor's reports for investors and other users of financial statements, as well as changes to other International Standards on Auditing to address the auditor's responsibilities in relation to going concern, financial statement disclosures, and other information (i.e., annual reports);
- Revised ISAs in the 800 Series, which include limited amendments as a result of the new and revised standards in the Auditor Reporting project; and
- ISA 250 (Revised), *Consideration of Laws and Regulations in an Audit of Financial Statements* and amendments to other International Standards in response to the new requirements addressing non-compliance with laws and regulations (NOCLAR) in the IESBA *Code of Ethics for Professional Accountants*. ISA 250 (Revised) is effective for audits of financial statements (and other services) for periods beginning on or after December 15, 2017.

Volume III includes the IAASB's *Framework for Audit Quality: Key Elements that Create an Environment for Audit Quality*, a topic that is a key focus area for the IAASB.

This Handbook contains following Standards:

S.No.	ISA No.	Standards
		Preface to the International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements

Glossary of Terms		
INTERNATIONAL STANDARDS ON QUALITY CONTROL		
1	ISQC 1	Quality Control for Firms that Perform Audits and Reviews of Financial Statements and Other Assurance and Related Services Engagements
AUDITS OF HISTORICAL FINANCIAL INFORMATION		
200-299 GENERAL PRINCIPLES AND RESPONSIBILITIES		
1	ISA 200	Overall Objective of the Independent Auditor and the conduct of an Auditor in Accordance with International Standards on Auditing
2	ISA 210	Agreeing the Terms of Audit Engagements
3	ISA 220	Quality Control for an Audits of Financial Statements
4	ISA 230	Audit Documentation
5	ISA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
6	ISA 250	Consideration of Laws and Regulations in an Audit of Financial Statements
7	ISA 260 (Revised)	Communication with Those Charged with Governance
8	ISA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
300-499 RISK ASSESSMENT AND RESPONSE TO ASSESSED RISKS		
9	ISA 300	Planning an Audit of Financial Statements
10	ISA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
11	ISA 320	Materiality in Planning and Performing an Audit
12	ISA 330	The Auditor's Responses to Assessed Risks
13	ISA 402	Audit Considerations Relating to an Entity Using a Service Organization
14	ISA 450	Evaluation of Misstatements Identified during the Audit
500-599 AUDIT EVIDENCE		
15	ISA 500	Audit Evidence
16	ISA 501	Audit Evidence-Specific Considerations for Selected Items
17	ISA 505	External Confirmations
18	ISA 510	Initial Audit Engagements—Opening Balances

19	ISA 520	Analytical Procedures
20	ISA 530	Audit Sampling
21	ISA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
22	ISA 550	Related Parties
23	ISA 560	Subsequent Events
24	ISA 570 (Revised)	Going Concern
25	ISA 580	Written Representations
USING THE WORK OF OTHERS		
26	ISA 600	Special considerations-Audits of Group Financial statements (including the work of component Auditors)
27	ISA 610 (Revised 2013)	Using the work of Internal Auditors
28	ISA 620	Using the work of an Auditors Expert
29	ISA 700(Revised)	Forming an opinion and Reporting on financial statements
30	ISA 701	Communicating Key Audit Matters in the Independent Auditor's Report
31	ISA 705 (Revised)	Modifications to the opinion in the Independent Auditors report
32	ISA 706 (Revised)	Emphasis of Matter Paragraphs and other Matter Paragraphs in the Independent Auditors Report
33	ISA 710	Comparative information-corresponding Figures and comparative Financial Statements
34	ISA 720	The auditor's responsibilities relating to Other information in Documents Containing Audited Financial statements.
SPECIALIZED AREAS		
35	ISA 800 (Revised)	Special Considerations-Audit of financial statements Prepared in Accordance with special Purpose Frameworks
36	ISA 805 (Revised)	Special Considerations-Audits of Single Financial statements and Specific Elements, Accounts or Items of a Financial statements
37	ISA 810 (Revised)	Engagements to Report on Summary of Financial Statements
INTERNATIONAL AUDITING PRACTICE NOTES		
38	IAPN 1000	Special Considerations in Auditing

		Financial Instruments
NEW AND REVISED STANDARDS NOT YET EFFECTIVE		
39	ISA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements and Conforming Amendments
AUDITS AND REVIEW OF HISTORICAL FINANCIAL INFORMATION		
2000-2699 INTERNATIONAL STANDARDS ON REVIEW ENGAGEMENTS (ISREs)		
40	ISRE 2400 (Revised)	Engagement to Review Financial Statements
41	ISRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity
ASSURANCE ENGAGEMENTS OTHER THAN AUDITS OR REVIEWS OF HISTORICAL FINANCIAL INFORMATION		
3000-3699 INTERNATIONAL STANDARDS ON ASSURANCE ENGAGEMENTS (ISAEs)		
3000-3399 APPLICABLE TO ALL ASSURANCE ENGAGEMENTS		
42	ISAE 3000 (Revised)	Assurance Engagements Other than Audits or Reviews of Historical Financial Information
3400-3699 SUBJECT SPECIFIC STANDARDS		
43	ISAE 3400	The Examination of Prospective Financial Information (Previously ISA 810)
44	ISAE 3402	Assurance Reports on Controls at a Service Organization
45	ISAE 3410	Assurance Engagements on Greenhouse Gas Statements
46	ISAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus
RELATED SERVICES		
4000-4699 INTERNATIONAL STANDARDS ON RELATED SERVICES (ISRSs)		
47	ISRS 4400	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information (Previously ISA 920)
48	ISRSs 4410 (Revised)	Compilation Engagements
AUDIT QUALITY		
49		A Framework for Audit Quality: Key Elements that Create an Environment for Audit Quality
ASSURANCE FRAMEWORK		
50		Amended International Framework for Assurance Engagements

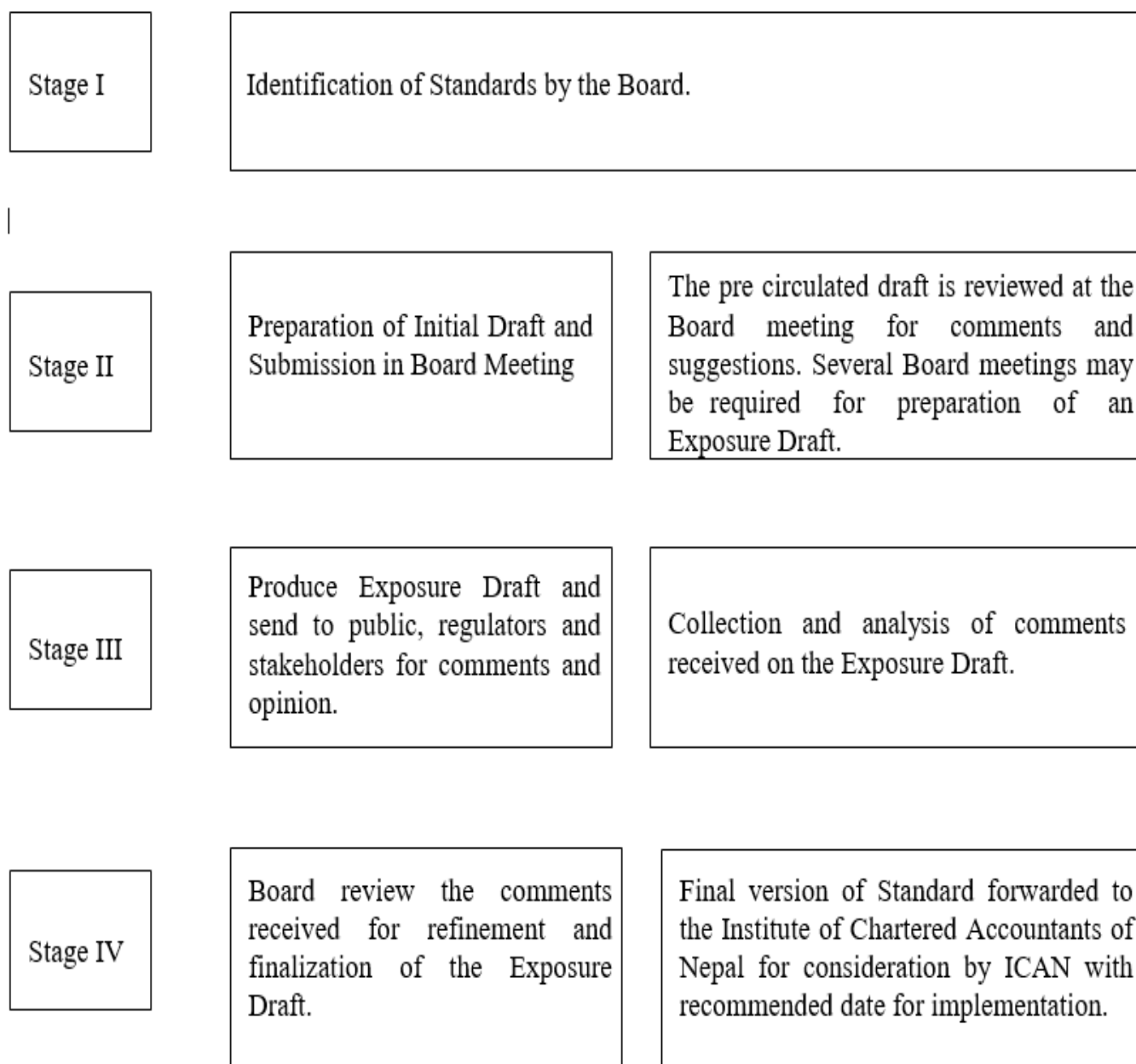
Source: <http://www.ifac.org/publications-resources/2016-2017-handbook-international-quality-control-auditing-review-other>

NSA Formulation Process

Based on the provision of Nepal Chartered Accountants Act, 1997, the Auditing Standards Board, Nepal has adopted the following procedures in formulating Nepal Standardson Auditing.

□

Nepal Standards on Auditing Formulation Procedures



Process of Revision of Nepal Standards on Auditing (NSA)

In accordance with the ICAN Act, improvements and revision of existing standards is the function of the Board. Based on changes in the IFAC Standards Board, the AuSB also initiates its process of revising the prevailing standards so that Nepal Standards on Auditing are always compatible with ISAS. The AuSB has adopted the following procedures for revision of Nepal Standards on Auditing:

Line International Standards on Auditing are constantly subject to review and change, it is essential to adopt the same practice by the Board. As such, the Secretariat closely monitors changes and modification of ISAs and changes are presented to the Board, which considers such changes, discusses impact thereof, and prioritizes Standards requiring such modifications. Changes to Standards are communicated to ICAN for implementation.

a. Formation of Revision Committee:

On the basis of need assessment for revision of NSA, AuSB may form a revision committee where necessary, to facilitate the task of revision of existing NSAs.

b. Use of Experts:

The Revision Committee may also appoint experts; determines their tenure and conditions of appointment, provides the guidelines and fix their remuneration. The Revision Committee and experts may organize joint discussion program on the matters of revision so as to consider all technical aspects and impact of revision work for recommendation of modifications

and changes proposed to the Auditing Standards Board for its consideration.

c. Renumbering in line with ISAs:

AuSB has assigned new numbers to NSAs already pronounced to make them uniform with the numbers assigned in ISAs so as to make the Nepal Standards on Auditing in line with the International Auditing Standards.

Auditing Standards-Setting Bodies in the World

Auditing standards-setting bodies are the organizations that are authorized by Ordinance or the Constitution of a country to produce Auditing standards

International Auditing standard-setting body

International Auditing and Assurance Standards Board
<http://www.ifac.org>

Australia

Auditing & Assurance Standards Board
<http://www.auasb.gov.au>

Canada

Canadian Auditing and Assurance Standards Board
<http://www.aasb.ca>

France

Institut Francais des Auditeurs et Controleurs Internes
<http://www.ifaci.com/>
Ordre des Experts-Comptables
<http://www.experts-comptables.fr>

Hong Kong

Hong Kong Institute of Certified Public Accountants
<http://www.hkicpa.org.hk>

Ireland

Auditing Practices Board
<http://www.frc.org.uk>

India

Auditing & Assurance Standards Board of the Institute of Chartered Accountants of India
<http://www.icaai.org>

Malaysia

Malaysian Institute of Accountants
<http://www.mia.org.my>

Nepal

Institute of Chartered Accountants of Nepal
<http://www.ican.org.np>

South Africa

Public Accountants and Auditors Board
<http://www.polity.org.za>

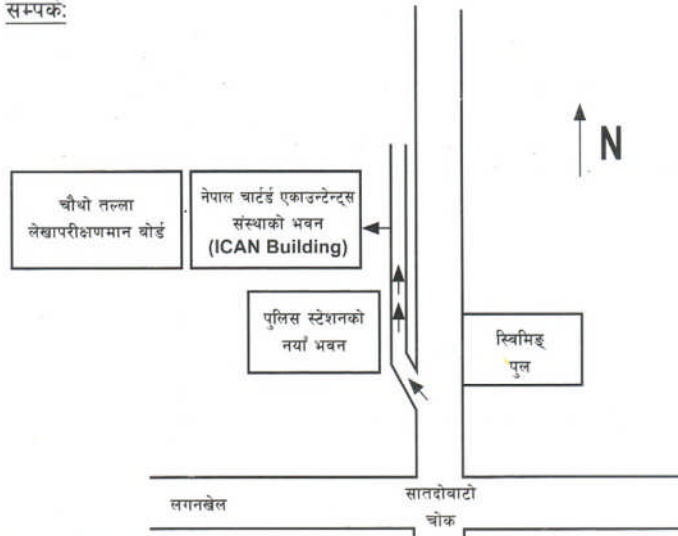
United Kingdom

Auditing Practices Board
<http://www.frc.org.uk>

- United States
American Institute of Certified Public Accountants
<http://www.ifrs.com>
- Government Accountability Office
<http://www.gao.gov>
- Institute of Internal Auditors
<http://www.theiia.org>
- Information Systems Audit and Control Association
<https://www.isaca.org>
- Public Company Accounting Oversight Board
<http://pcaobus.org>

(Source: <http://www.accounting-world.com/2010/11/auditing-standards-setting-bodies-in.html>)

सम्पर्क:



लेखापरीक्षणमान बोर्ड :

- अध्यक्ष - श्री सुनिर कुमार दुङ्गेल, एफ.सि.ए.
सदस्य - श्री तेज बहादुर के.सी., प्रतिनिधि, अर्थ मन्त्रालय
सदस्य - श्री उद्धव चन्द्र श्रेष्ठ, प्रतिनिधि, म.ले.प. कार्यालय
सदस्य - श्री अनुप कुमार श्रेष्ठ, एफ.सि.ए.
सदस्य - श्री अच्युत राज जोशी, एफ.सि.ए.
सदस्य - श्री सुजन कुमार काफ्ले, एफ.सि.ए.
सदस्य - श्री कमल खरेल, आर.ए.

सचिवालय :

प्रमुख कार्यकारी अधिकृत श्री सुशील कुमार ओझा
प्रशासकिय अधिकृत श्री सुनिल घिमिरे
लेखापाल श्री रुपेश काफ्ले

प्रकाशक :

लेखापरीक्षणमान बोर्ड

पो.ब.नं. २४८६२, सातदोवाटो, ललितपुर, नेपाल, फोन : ५५३९४३७, ५५२३३१४, फ्याक्स : ५५२३३१४
इमेल : ausb@standards.org.np, वेबसाइट : www.ausb.org.np