



The Institute of
**Internal
Auditors**

វិទ្យាស្ថានសវនករផ្ទៃក្នុង

(07) IIA (THE INSTITUTE OF INTERNAL AUDITORS)

- I- HISTORY**
- II- VISION & MISSION & ADDRESS**
- III- BOARD OF DIRECTOR**
- IV- STANDARDS**

I- HISTORY

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security.

II- VISION

Vision

Mission

The mission of The Institute of Internal Auditors is to provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organizations. Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programs.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from all countries to share information and experiences.

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III- BOARD OF DIRECTOR

2024-25 Board of Directors

The Global Board of Directors comprises 17 directors.



Chair of the Global Board, 2024–25

Terry Grafenstine, CIA, CPA, CISSP, CISA, CRISC, CGEIT, CGAP

Terry Grafenstine is the 2024–25 Chair of the Global Board of Directors of The Institute of Internal Auditors (IIA) and Chief Audit Executive with Pentagon Federal Credit Union (PenFed). She was recognized by The IIA as one of the "Top Ten Audit Thought Leaders of the Decade" and inducted into The IIA's Hall of Distinguished Audit Practitioners. She has served on both the IIA's North American and Global Boards of Directors.



Terry has over 25 years of experience in the internal auditing and information technology profession. As CAE at PenFed, Terry is responsible for leading internal audit teams covering all aspects of operations at the second largest federal credit union in the U.S. Prior to joining PenFed in May 2023, Terry was the global chief auditor for Operations & Technology at Citi where she led audits covering technology, cyber, business continuity, enterprise resilience, and third party risk management across the 155 countries in which Citi operated.

Before joining Citi, Terry was a Managing Director in Deloitte's Risk and Financial Advisory practice, where she provided strategic advisory services to Chief Audit Executives across all commercial industries and IT audit, risk, and governance advisory services to first line executives in the defense and national security space. Prior to joining Deloitte, Terry served for eight years as the bi-partisan appointed Inspector General of the U.S. House of Representatives, where she designed, managed, and delivered audit and investigative services, including the annual financial statement audit and a comprehensive cyber assurance program.

Terry has held numerous leadership roles to support the auditing, accounting, and information technology profession, including serving as ISACA's Global Chair (2017-2018) and a member of the AICPA board of directors (2014 – 2018). Terry speaks globally on a wide range of subjects, including cyber security, internal auditing, accounting standards, resilience, leadership, and risk.

Terry earned a Bachelor's degree in Accounting from Saint Joseph's University. She is a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), Certified Information Systems Security Professional (CISSP), Certified Information Systems Auditor (CISA), Certified In Risk and Information Systems Control (CRISC), Certified in the Governance of Enterprise IT (CGEIT), and Certified Government Auditing Professional (CGAP).





Global Senior Vice Chair, 2024–25 Stefano Comotti, CIA, CRMA

Stefano Comotti is the 2024-25 Global Senior Vice Chair and previously served as the 2023–24 Outside North America (ONA) Lead Director on the Global Board of Directors of The Institute of Internal Auditors (IIA). He is the Chief Audit Executive for Kering in Paris, France.

Stefano has over 30 years of expertise in audit, internal control, risk management, corporate governance, and finance. He has extensive experience in developing risk management methodology, restructuring audit departments, internal control self-assessment methodology, reporting, and social and environmental audits on the supply-chain.

Before joining Kering, Stefano was Gucci Group’s internal audit director, responsible for presenting all audit activities, internal control, and risk management issues to the audit committee. He participated in the creation of the Gucci Group internal control binder, M&A analysis, and special investigations.

Stefano is a Certified Internal Auditor (CIA) and holds a Certification in Risk Management Assurance (CRMA). He earned an Executive MBA from the Instituto de Empresa Business School and a Bachelor degree in Business and Economics from Università degli Studi di Bergamo in Bergamo, Italy.





Global Vice Chair of Finance, 2024–25

Larry Herzog Butler, CIA, CPA, CGMA, CRMA, CRISC

Larry Herzog Butler is the 2024-25 Global Vice Chair of Finance and previously served as the 2023–24 Director-Audit Committee (AC) Chair on the Global Board of Directors of The Institute of Internal Auditors (IIA). He is the Global Head of Internal Audit for Delivery Hero SE, headquartered in Berlin, Germany.

Larry has over 20 years of audit, assurance, and advisory experience. As the Global Head of Internal Audit for Delivery Hero SE, his passion and focus is to develop a diverse, international internal audit team that can leverage and integrate technology into each phase of the internal audit process.



Larry has held various leadership roles over the past decade with The Institute of Internal Auditors (IIA). He has served as President and board member of The IIA Los Angeles Chapter and has been a member of The IIA’s Global Professional Development Committee and Global Guidance Council.

Larry earned a Bachelor of Science in Accounting from North Carolina State University. He is a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), Chartered Global Management Accountant (CGMA) and holds certifications in Risk Management Assurance (CRMA) and Risk and Information Systems Control (CRISC)





Past Chair of the Global Board, 2024–25 Sally-Anne Pitt, CIA, CGAP

Sally-Anne Pitt is the 2024–25 Past Chair of the Global Board of Directors of The Institute of Internal Auditors (IIA) and has been a Director on the Global Board for the past six years.

Sally-Anne established Pitt Group in 2003 to provide audit and assurance services to the public sector, civil society, and corporate organizations. She has over 30 years of leadership experience in operational, service delivery, and consulting roles and is globally recognized as an expert in quality assurance.



She is the author of *Internal Audit Quality: Developing a Quality Assurance and Improvement Program*. She has helped more than 100 organizations in various countries build their audit and assurance capabilities, including BHP, Telstra, the Australian Department of Defense, the Global Fund to Fight AIDS, Tuberculosis and Malaria, Toyota Finance, and Services Australia.

Sally-Anne is an excellent communicator with extensive experience in cross-cultural environments. She has facilitated numerous global training workshops with audit and assurance professionals and has presented at international conferences in Malaysia, Singapore, South Africa, Norway, the U.S., Australia, the U.K., Ghana, and the UAE.

Sally-Anne is a Professional Fellow of the Institute of Internal Auditors - Australia, a Certified Internal Auditor (CIA), and a Certified Government Auditing Professional (CGAP). She has a Bachelor of Applied Science degree, a Master of Public Policy degree, and has completed post-graduate business studies at the Darden Business School, University of Virginia (U.S.).

She is the Chair of the Tertiary Education Qualifications and Standards Authority (TEQSA) Audit and Risk Committee and, until 2022, was a member of the Lifeblood (Red Cross) Advisory Committee and Australian Bone Marrow Donor Registry Ethics Committee. She is a former Director of IIA-Australia, Chair of The IIA's Global Professional Responsibility and Ethics Committee and has been a member of IIA global committees since 2008.



Director – IIASB of the Global Board, 2023–24 R. Michael Varney, CIA, CPA

R. Michael Varney is the 2023–24 Director – International Internal Audit Standards Board (IIASB) on the Global Board of Directors of The Institute of Internal Auditors (IIA). He has served in multiple roles with The IIA, including chairing the audit committee on the North American board and as a member of the Chapter Relations Committee and Finance and Investment Committee.

Michael is a Partner in Crowe’s consulting practice and has over 20 years of experience in financial and operational risk management. As a consultant, he is focused on supporting clients in the development and transformation of internal audit departments, and execution of specific operational audit activities.



Michael focuses a large part of his operational risk activities in the area of supply chain risk and resiliency. He assists his clients in developing approaches to identifying, mitigating, and monitoring issues within the supply chain. His focus includes compliance issues, methods to identify the interrelationship of risks in the supply, and audit approaches that ensure appropriate mitigation strategies have been implemented and are operating effectively.

Michael is a frequent presenter on topics like: The value that internal audit can bring to an organization, execution of operational internal audits, and the assurance that internal audit can provide to organizations. He has also published multiple whitepapers.

Michael is a Certified Internal Auditor (CIA), and a Certified Public Accountant (CPA). He has a Bachelor of Business Administration in Accounting from Ohio State University.





Outside North America Lead Director, 2024–25 Jorge Badillo, CIA, CRMA, CCSA, CGAP, CFE, CISA, QIAL, MBA

Jorge Badillo is the 2024-25 Outside North America Lead Director on the Global Board of Directors of The Institute of Internal Auditors (IIA) and Internal Audit Manager in Lundin Mining Corporation. Jorge has served in multiple roles on the IIA Global Board, and has participated on committees in Academic Relations, Global Services, Public Sector, Institute Relations, Professional Certifications, and other task forces.

Jorge has over 28 years of internal audit experience within the private and public sector. He is a well known international conference speaker, instructor, and university professor who specializes in internal audit, risk management, corporate governance, compliance, anti-fraud, and anti-corruption.



Jorge has also served in other leadership positions, including two terms as Chairman of the Board of the Latin American Foundation of Internal Auditors (FLAI), Chairman of the Board of the IIA Ecuador, and a Board member of The IIA Chile.

Jorge earned his MBA from the Universidad de las Fuerzas Armadas – ESPE. He has the following academic degrees: Public Accountant; Diploma in Control Management; Diploma in Mining Business Management; and Diploma in Corporate Compliance. In addition, he is a Certified Internal Auditor (CIA), holds a Certification in Control Self Assessment (CCSA) and a Certification in Risk Management Assurance (CRMA), is a Certified Government Auditing Professional (CGAP), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), and holds a Qualification in Internal Audit Leadership (QIAL).





Director, Global Services 2024–25 Isabel Derison, CIA, CRMA, CCSA, IFA

Isabel Derison is the 2024-25 Director, Global Services on the Global Board of Directors of the Institute of Internal Auditors (IIA). She also served as President of the Board of Directors with IIA Belgium (2021-2024) and is a Partner in Business Risk Services at Grant Thornton Belgium.

Isabel has over 20 years of experience in internal and external auditing. She began her career as an external auditor at KPMG and after 6 years transitioned to an internal auditor role at SD Worx (Payroll/HR). In 2017 she developed the internal audit function at ZNA (the largest hospital network in Belgium). In 2022, she joined the partner team at Grant Thornton Belgium.

Isabel is a Certified Internal Auditor (CIA), holds a Certification in Risk Management Assurance (CRMA), Certification in Control Self-Assessment (CCSA), and is a Registered Fraud Auditor (RFA) at the Institute of Fraud Auditors (IFA Belgium). Furthermore, Isabel is a subject matter expert in ESG and Sustainability.

She holds a a Master’s degree in Applied Economics with a specialization in Accountancy, Tax, and Internal Audit from the University of Antwerp. She graduated from Vlerick in the first batch of students in the course ‘Taking the lead in Sustainability’.





Director, Professional Certifications and Exam Development of the Global Board, 2024–25

Emmanuel Johannes, CIA, CFSA, CFE, CISA, CGAP, ACPA-PP,

Emmanuel Johannes is the 2024–25 Director, Professional Certifications (PCB) and Exam Development(ED) on the Global Board of Directors of The Institute of Internal Auditors (IIA) and has previously served on The IIA Global Nomination Committee (2020-21), IIA Global Guidance Committee (2022-23), and was the IIA Director of Global Professional Certifications (2023-24).



Emmanuel has over 22 years of experience in Auditing, Risk Management, Fraud Examination, Governance, and Leadership. As the founder and Managing Director of Kepler Associates, his key areas of focus include Fraud Examination, Risk Management, Governance with specific focus on Boards Transformations and Internal Auditing.

Emmanuel is the Chairman of the Audit Committee Ministry of Land and Human Settlement in Tanzania, and a Board member of I and M Bank Tanzania and TBL Plc a subsidiary of AB InBev a company with global presence. He served as Chairman of the African Federation of the Institute of Internal Auditors (2019-2023), working with more than 25 Africans to improve the internal audit profession. He is also a member of the Advisory Council of the Association of Certified Fraud Examiners.

Emmanuel holds multiple certifications in fraud, leadership, Information Technology and internal audit, including a Certified Internal Auditor (CIA), NACD Director Certification, Fellow Chartered Certified Accountants (FCCA, UK and Scotland), Associate Certified Public Accountant in Public Practice in Tanzania (ACPA-PP), Certified Information System Auditor (CISA), Certified Fraud Examiner (CFE), Certified Financial Crimes Specialist(CFCS), Project Management Professional (PMP), Certified Financial Services Auditor (CFSA), Certified Government Audit Profession (CGAP), Certified in Control Self-Assessment (CCSA), Certified in Governance of Enterprise IT (CGEIT), Business Continuity Institute (CBCI) Professional and Certified in Information Security Risk and Control (CRISC).

Emmanuel earned an MBA in Financial Services from the University of East London and a Bachelor of Science in Electronics and Communication Science from the University of Dar es Salaam (UDSM). He also holds a Bachelor of Science in Applied Accounting from Oxford Brookes University, and a Postgraduate Diploma in Digital Business from Columbia Business School and MIT.



Director, Professional Standards, 2024–25 Yulia Gurman, CIA, CPA

Yulia Gurman is the 2024-25 Director of the Global Board of Directors of the Institute of Internal Auditors (IIA). She also serves on The IIA’s 2024-25 North American Board of Directors.

Most recently, she served on the Board of Trustees as the Vice President of Content for the Internal Audit Foundation.

Yulia has over 21 years of audit, internal control, and risk management experience. Currently, she is the Vice President of Internal Audit and Corporate Security at Packaging Corporation of America (PCA), the third largest producer of containerboard and corrugated products in North America. Yulia is responsible for Internal Audit, Internal Controls and Corporate Security.



Prior to joining PCA she served in a variety of Internal Audit leadership roles across different industries.

Yulia earned her Bachelor’s degree in Accounting and Information Systems from DePaul University. She is a Certified Internal Auditor (CIA) and Certified Public Accountant (CPA).





Director, Global Guidance, 2024–25

Beili Wong, CIA, CISA, FCPA, FCA, MBA, Chartered Director

Beili Wong is the 2024-25 Director, Global Guidance for the Institute of Internal Auditors (IIA). She is a Strategic Senior Executive with over 25 years of experience in the private, government, and broader public sector.

Beili is the Comptroller General of Ontario, Canada, responsible for government-wide strategic direction and leadership for provincial controllership, enterprise risk management, and the internal audit function.

Beili joined the Ontario Public Service in 2019 as the Province's Chief Internal Auditor, where she led modernization to shape the internal audit function that supports excellence in the programs and services delivered each day to Ontarians. Prior to joining the Ontario Public Service, Beili held positions of Chief Financial Officer and Chief Audit Executive at the Liquor Control Board of Ontario and had progressive roles with the Hudson's Bay Company and Shoppers Drug Mart in Canada. Beili's global professional experience includes consulting and audit projects in four continents and 18 countries, and includes leadership in areas such as retail, wholesale, logistics, manufacturing operations and government.

Beili is passionate about giving back to her profession. She currently serves as a Director on the Institute of Internal Auditors' Global Board, and previously served as Senior Vice Chair for the Institute of Internal Auditors' North American Board. Beili also serves on the Canadian Reporting and Assurance Standards Oversight Council.

In 2019, Beili received her CPA Fellowship (FCPA, FCA) from the Chartered Professional Accountants of Ontario (CPA Ontario), recognizing her achievements and leadership at work and community engagements. Beili is a proud recipient of the Top 25 Canadian Immigrants of 2023 Award.





Director, Advocacy Advisory (GAAC), 2024–25 His Excellency Dr. Hussam Alangari

His Excellency Dr. Hussam Abdulmohsen Alangari is the 2024–25 Director, Advocacy Advisory (GAAC) on the Global Board of Directors of The Institute of Internal Auditors (IIA). He was appointed, by a Royal Decree, President of the General Court of Audit in May 2016.

Within the International Organization of Supreme Audit Institutions (INTOSAI) domain, he is currently the Second-Vice-Chair, Chairman of the Policy, Finance and Administration Committee (PFAC), and Co-Chair of the INTOSAI-Donor Steering Committee (IDSC). He is also the Chair of the Arab Organization of Supreme Audit Institution (ARABOSAI), and member of the Asian Organization of Supreme Audit Institution (ASOSAI) Governing Board and member of ASOSAI's Capacity Development Committee. In addition, he chairs the Arab Confederation for Institutes of Internal Auditors (ARABCIIA) as well as the Saudi Institute of Internal Auditing Board of Directors.



Dr. Alangari received his Doctoral Degree in Accounting and Financial Management from the University of Essex in the UK in 2000, and subsequently, based on his rich intellectual research record, was promoted to the Full Professorship Rank from King AbdulAziz University in Saudi Arabia in 2008, where he used to work as a Lecturer and Academic Scholar, as well as Dean of both the Faculty of Economics and Administration and Faculty of Law.

After his academic career, Dr. Alangari has been appointed, by a Royal Decree, a member of Ash-Shura Council (the Saudi Parliament) for four years (2013-2016), during which he was elected Vice-Chair of the Financial Committee for the first two years, and then Chair of the same Committee for the third and fourth years





Director, Global Research, 2024–25
Reyes Fuentes Ortea, CIA, CISA, CFE, CCSA, COSO ERM,
RIMAP, CESGA, QAR

Reyes Fuentes Ortea is the 2024-25 Director, Global Research on the Global Board of Directors of the Institute of Internal Auditors (IIA). Before joining the IIA as a Director, she was a member of the IIA Spain Board and a Trustee of the Internal Audit Foundation.

Reyes has over 20 years of experience in internal audit, corporate governance, and risk management. She is skilled in optimizing global member services, improving stakeholder collaboration, and working with a robust volunteer network. She currently leads the internal audit and risk management functions at Indra Sistemas, a leading provider in proprietary solutions in transport, air traffic and defense markets. Prior to Indra Sistemas, Reyes worked as an external auditor in KPMG and has held senior roles in internal audit, risk management and compliance in several Spanish listed companies from the technology and hospitality sector.



Reyes is a well-known conference speaker and instructor at IIA seminars and conferences across the globe. She has published articles in technical magazines and collaborated on the translation to Spanish of COSO *Guidance for Smaller Public Companies*. Additionally, she has participated in the publication of The IIA’s *Internal Audit and Fraud*, *The Internal Auditor as Trusted Advisor*, and *2022 Internal Audit: A Global View*.

Reyes earned her Bachelor’s degree in Economics from the Universidad de Oviedo and her PhD in Business/Managerial Economics. She is a Certified Internal Auditor (CIA), Certified Informational Systems Auditor (CISA), Certified Fraud Examiner (CFE), Quality Assurance Review Technician (QAR), Certified in Risk Management Assurance (CRMA), Certified in Control Self Assessment (CCSA), Advanced Risk Management Practitioner (RIMAP), Certified ESG Analyst, and holds an Internal Control certificate from the Committee of Sponsoring Organizations of the Treadway Commission (COSO/COSO ERM).



Director, Audit Committee (AC), 2024–25 Huibo Liu, CIA

Huibo Liu is the 2024–25 Director, Audit Committee (AC) on the Global Board of Directors of The Institute of Internal Auditors (IIA).

Huibo has more than 24 years of experience in government and internal audit. During his career, Huibo has undertaken leadership positions in both the private and public sectors.

Before serving as the Director of Supervisory Department for Dajia Insurance Group Co., Ltd. (the Group) in China, Huibo was the Director of Internal Audit and led the internal audit function in deploying agile auditing to add value and catalyze the transformation of the Group.



Prior to joining the Group, he was the Director of the Department of Environmental Audit of China National Audit Office, and served as Deputy Director of the secretariat of the Asian Organization of Supreme Audit Institutions (ASOSAI) and the Working Group on Environmental Auditing (WGEA). He was also a Subject Matter Expert of Auditing on Water Management for GIZ.

Huibo earned a Master’s degree in Public Management from the National University of Singapore and was a Lee Kuan Yew fellow at Harvard Kennedy School. He is a Certified Internal Auditor (CIA).





Director, Audit Committee (AC) 2024–25 Hiroshi Naka, CIA

Hiroshi Naka is the 2024–25 Director, Audit Committee (AC) on the Global Board of Directors of The Institute of Internal Auditors (IIA).

Hiroshi has 40 years of experience in financial systems, international finance, anti-money laundering and terrorist finance, economic sanctions, environment, social, and governance (ESG) investments, sustainable development goals (SDGs), risk management, and compliance issues.

Hiroshi joined the Ministry of Finance in 1983 and retired in 2018. He served as Vice President and Auditor General of the World Bank Group from 2014 to 2018. During his time at the World Bank Group, he conducted audits of operational strategies and key operations for the organization.



Hiroshi is currently a Professor at the University of Tokyo Institute for Future Initiatives (IFI). His current research at IFI on how to strengthen the internal audit functions of Japan was motivated by the significant difference in the internal audit functions he observed at World Bank Group, where strategy review is the big theme of internal auditors. He has also researched 'Positive Impact Disclosure and Auditing for the Evolution of ESG Investment.' Based on his research and experience, he has made a firm commitment to working for the successful implementation of The IIA's strategic plan.

Hiroshi holds a LL.B. from the University of Kyoto Law Department and is a Certified Internal Auditor (CIA).





Director, AC Chair of the Global Board, 2024–25 Stacey L. Schabel, CIA, CPA

Stacey L. Schabel is the 2024–25 Director, Audit Committee (AC) Chair on the Global Board of Directors of The Institute of Internal Auditors (IIA). She also serves on The IIA’s 2024-25 North American Board of Directors and has held previous roles on the IIA’s North American Content Advisory Council and Global Financial Services Guidance Committee.


Stacey has over 23 years of audit and risk management experience and a demonstrated history of leading successful teams in the financial services industry. She is currently the SVP & Chief Audit Executive with Jackson Financial, Inc.

At Jackson Financial, Inc., she is responsible for the internal audit team and leads the assessment of and reporting on the overall effectiveness of risk management, control, and governance activities for the organization.

Stacey is passionate about furthering the internal audit profession and supporting the growth and development of future leaders. She regularly serves as a mentor and shares her perspective and thought leadership through industry speaking engagements and in periodicals. She was recently recognized by the Michigan Association of CPAs (MICPA) and American Institute of Certified Public Accountants (AICPA) as a “Woman to Watch – Experienced Leader;” by Digital Insurance as a “Woman in Insurance Leadership;” and by Crain’s Detroit Business as a “Notable Woman in Finance.”

Stacey is a Certified Internal Auditor (CIA) and Certified Public Accountant (CPA). She has a Bachelor of Science degree in Business Administration, with majors in Accounting and Management Information Systems, from Central Michigan University.

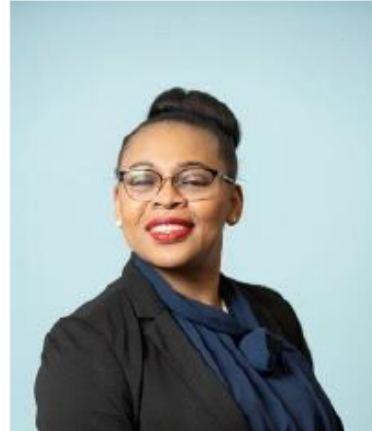




Director of the Global Board, 2024–25

Elizabeth Sullivan, CIA, CCSA, CRMA

Elizabeth Sullivan is a 2024–25 Director of the Global Board of Directors of The Institute of Internal Auditors (IIA), a member of The IIA’s North American Board, and Vice Chair of the Finance Committee.



Elizabeth is the Vice President, Chief Risk and Audit Officer at the Washington Metropolitan Area Transit Authority (WMATA) and heads its Audit and Compliance department. With over 27 years of audit, risk management, financial industry, and public sector experience, she leads the internal audit function in providing assurance and advisory services that enable change for strong

organizational governance, and effective risk management and internal control systems.

At WMATA, she oversees the internal audit function, the external audit liaison, the risk and business advisory department, and regulatory compliance oversight. Her department facilitates the WMATA’s enterprise risk management (ERM) program, which is designed to enable proactive management of risks to help achieve strategic, operational, financial, and compliance objectives. Prior to joining WMATA, Elizabeth spent 18 years in the financial industry providing progressive leadership in the areas of corporate risk management and internal audit.

Elizabeth began her service to The IIA at the local IIA chapter level, and continued through to the Global Member Competency and Learning faculty and the North American Board. She is the current Chair of the American Public Transportation Association’s Committee of Audit Professionals and is committed to establishing and promoting standards of performance and conduct for audit organizations within the transit industry.

Elizabeth is a Certified Internal Auditor (CIA), and holds a Certification in Risk Management Assurance (CRMA) and a Certification in Control Self Assessment (CCSA).





President and CEO - The Institute of Internal Auditors
Anthony J. Pugliese, CIA, CPA, CGMA, CITP

Anthony J. Pugliese is President and CEO of The Institute of Internal Auditors (IIA), the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications.

Over a career spanning more than 30 years, Pugliese has been a strategic, hands-on leader who has directed expansions into major global markets, pioneered innovative educational initiatives aimed at enhancing members' professional growth, overseen the internal audit function of a major organization for 14 years, and re-shaped cultural norms toward greater diversity, equity, and inclusiveness (DE&I).



As CEO of The IIA, he drives the vision and management of a global professional association that represents more than 245,000 members, 144 chapters, and 117 affiliates in nearly 200 countries and territories. His focus is on enhancing membership services, creating new approaches to learning and competency development programs, global advocacy, and enhancing the value of internal audit, particularly in its role of addressing organizational risks and opportunities. He is helping both The IIA and the internal audit profession evolve for the future through projects to modernize professional standards and certifications. He spearheaded the groundbreaking "Internal Audit: Vision 2035 - Creating Our Future Together" project, which aims to identify what the internal audit profession will look like – and should look like – in 2035 and create a roadmap to help the profession achieve that vision.

A seasoned executive and skilled association strategist with a passion for innovation and technological advancement, Pugliese advocates a culture that promotes innovation, collaboration, empowerment, diversity, and achievement. He is very active in the community, with a passion for mentoring students and leading business partnerships, such as chambers of commerce.

Pugliese was previously President and CEO of the California Society of CPAs, the largest state CPA organization in the United States, with almost 50,000 members. In 2020, he led development of a Diversity, Equity, and Inclusion Committee at CalCPA to identify and address racial and other inequities in the accounting profession.

From 1997 through 2018, he served in key leadership positions at what is now the Association of International Certified Professional Accountants, the world's largest accounting professional organization. His roles included Chief Operating Officer and Senior Vice President of the American Institute of Certified Public Accountants, where he oversaw the AICPA's \$50 million relocation to North Carolina; and Vice President of Business Reporting and Member Innovation.

A graduate of the University of North Florida (Jacksonville), Pugliese has been repeatedly recognized as one of the most influential people in accounting. He holds The IIA's Certified Internal Auditor (CIA) credential, and is a Chartered Global Management Accountant (CGMA), Certified Information Technology Professional (CITP), and licensed CPA in Florida.



7. IIA: Institute of Internal Auditors

IIA standards: 1) Attribute Standards, 2) Performance Standards.

* Attribute Standards.

1000 - Purpose, Authority, and Responsibility.

1010 - Recognizing Mandatory Guidance in the Internal Audit Charter.

1100 - Independence and Objectivity.

1110 - Organizational Independence.

1111 - Direct Interaction with the Board

1112 - Chief Audit Executive Roles Beyond Internal Auditing.

1120 - Intellectual Objectivity.

1130 - Impairment to Independence or Objectivity.

1200 - Proficiency and due Professional Care

1210 - Proficiency

1220 - Due Professional Care.

1230 - Continuing Professional Development.

1300 - Quality Assurance and Improvement Program.

1310 - Requirements of the Quality Assurance and Improvement Program

1311 - Internal Assessments.

1312 - External Assessments.

1320 - Reporting on the Quality Assurance and Improvement Program

1321 - Use of "Conforms with the International Standards for the Professional Practice of Internal Auditing".

1322 - Disclosure of Nonconformance.

* Performance Standards.

2000 - Managing The Internal Audit Activity.

2010 - Planning

2020 - Communication and Approval

2030 - Resource Management

2040 - Policies and Procedures.

2050 - Coordination and Reliance.

2060 - Reporting to Senior Management and the Board.

2070 - External Service Provider and Organizational Responsibility

For Internal Audit.

2100 - Nature of work.

2110 - Governance.

2120 - Risk Management

2130 - Control

2200 - Engagement Planning.

2201 - Planning Considerations.

2210 - Engagement Objectives.

2220 - Engagement Scope.

2230 - Engagement Resource Allocation.

2240 - Engagement Work Program

2300 - Performing the Engagement

2310 - Identifying Information

2320 - Analysis and Evaluation

2330 - Documenting Information.

2340 - Engagement Supervision.

2400 - Communicating Results.

2410 - Criteria for Communicating

2420 - Quality of Communications.

2421 - Errors and Omissions.

2430 - Use of "Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing"

2431 - Engagement Disclosure of Non conformance.

2440 - Disseminating Results.

2450 - Overall Opinions.

2500 - Monitoring Progress.

2600 - Communicating the Acceptance of Risks.



និយ័តករគណនេយ្យនិងសវនកម្ម
ACCOUNTING AND AUDITING REGULATOR

(08) ACAR (Accounting and Auditing Regulator) (ស្ថាប័នសវនកម្ម)

- ១- ប្រវត្តិសង្ខេប
- ២- ទស្សនៈវិស័យ បេសកកម្ម និង អាសយដ្ឋាន
- ៣- ក្រុមប្រឹក្សានិច្ចាធិការ
- ៤- ស្ថាប័នគណនេយ្យ

១- ប្រវត្តិសង្ខេប

ក្រុមប្រឹក្សាភិបាលជាតិគណនេយ្យ ត្រូវបានបង្កើតឡើងក្រោម “ច្បាប់ស្តីពី គណនេយ្យសហគ្រាស សវនកម្ម គណនេយ្យសហគ្រាស និងវិជ្ជាជីវៈគណនេយ្យ” ដែលស្ថិតក្រោមអាណាព្យាបាលនៃក្រសួង សេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ ដែលប្រកាសឲ្យប្រើដោយព្រះរាជក្រមលេខ នស/រកម/០៧០២/០១១ ចុះថ្ងៃទី៨ ខែកក្កដា ឆ្នាំ ២០០២ ហើយសមាសសភាព និងការប្រព្រឹត្តទៅនៃក្រុមប្រឹក្សាជាតិគណនេយ្យ ត្រូវកំណត់ដោយអនុក្រឹត្យលេខ ០៨ អនក្រ.បក ចុះថ្ងៃទី ០៣ ខែមីនា ឆ្នាំ ២០០៣។

ក្រុមប្រឹក្សាជាតិគណនេយ្យ ត្រូវបានប្តូរឈ្មោះទៅជា និយ័តករគណនេយ្យនិងសវនកម្ម ស្របតាមបទប្បញ្ញត្តិនៃច្បាប់ស្តី ពីការរៀបចំនិងការប្រព្រឹត្តទៅនៃអង្គការសេវាហិរញ្ញវត្ថុមិនមែនធនាគារ ដែលរដ្ឋសភាបានអនុម័តកាលពីថ្ងៃទី ២៥ ខែ វិច្ឆិកា ឆ្នាំ ២០២០ ហើយដែលព្រឹទ្ធសភាបានពិនិត្យចប់សព្វគ្រប់លើទម្រង់និងគតិច្បាប់នេះទាំងស្រុងកាលពីថ្ងៃទី ២១ ខែធ្នូ ឆ្នាំ ២០២០ ព្រមទាំងត្រូវបានក្រុមប្រឹក្សាធម្មនុញ្ញប្រកាសស្របនិងរដ្ឋធម្មនុញ្ញក្នុងសេចក្តីសម្រេចលេខ ២១៣/០១៣/២០២០ កបធ.ច ចុះថ្ងៃទី ៣០ ខែធ្នូ ឆ្នាំ ២០២០ និងប្រកាសឲ្យប្រើដោយ ព្រះរាជក្រមលេខ នស/រកម/០១២១/០០៣ ចុះថ្ងៃទី ១៦ ខែមករា ឆ្នាំ ២០២១ ។

និយ័តករគណនេយ្យនិងសវនកម្ម ត្រូវអនុវត្តមុខងារ និងភារកិច្ចរបស់ក្រុមប្រឹក្សាភិបាលគណនេយ្យ ដូចមានចែងក្នុងច្បាប់ស្តីពីគណនេយ្យ និងសវនកម្មដែលត្រូវបានប្រកាសឲ្យប្រើដោយព្រះរាជក្រមលេខ នស/រកម/០៤១៦/០០៦ ចុះថ្ងៃទី ១១ ខែ មេសា ឆ្នាំ ២០១៦ និងបទប្បញ្ញត្តិពាក់ព័ន្ធផ្សេងទៀតក្នុងវិស័យគណនេយ្យ និង សវនកម្ម។

២- ទស្សនៈវិស័យ បេសកកម្ម និង អាសយដ្ឋាន

⇒ **ទស្សនៈវិស័យ**

និយ័តករគណនេយ្យនិងសវនកម្ម នឹងក្លាយជាស្ថាប័ននិយ័តករដែលមានសមត្ថភាពនិងគុណតម្លៃវិជ្ជាជីវៈព្រមទាំងមានកិច្ចដំណើរការប្រកបដោយនិរន្តរភាពនិងគណនេយ្យភាពដោយទទួលបាននូវការទុកចិត្តពីរាជរដ្ឋាភិបាល វិស័យឯកជន និងតួអង្គ ពាក់ព័ន្ធ ក្នុងការគ្រប់គ្រងវិស័យគណនេយ្យនិងសវនកម្ម ដើម្បីទ្រទ្រង់និងគាំពារការអភិវឌ្ឍលើគ្រប់វិស័យ ពិសេសវិស័យហិរញ្ញវត្ថុ សំដៅរួមចំណែកដល់ការអភិវឌ្ឍសេដ្ឋកិច្ចនិងសង្គមប្រកបដោយចីរភាពនិងបរិយាប័ន្ន។

⇒ **បេសកកម្ម**

និយ័តករគណនេយ្យនិងសវនកម្ម (សរសេរកាត់ថា ន.គ.ស.) បំពេញមុខងារជាសេនាធិការឱ្យ អ.ស.ហ. ក្នុងការគ្រប់គ្រងនិងអភិវឌ្ឍវិស័យនិងវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្មនៅកម្ពុជា តាមរយៈការដាក់ចេញនូវបទប្បញ្ញត្តិវិធាន និង ស្តង់ដារព្រមទាំងជំរុញការអនុវត្តច្បាប់និងស្តង់ដារគណនេយ្យនិងសវនកម្មកម្ពុជា។

⇒ **អាសយដ្ឋាន ៖**

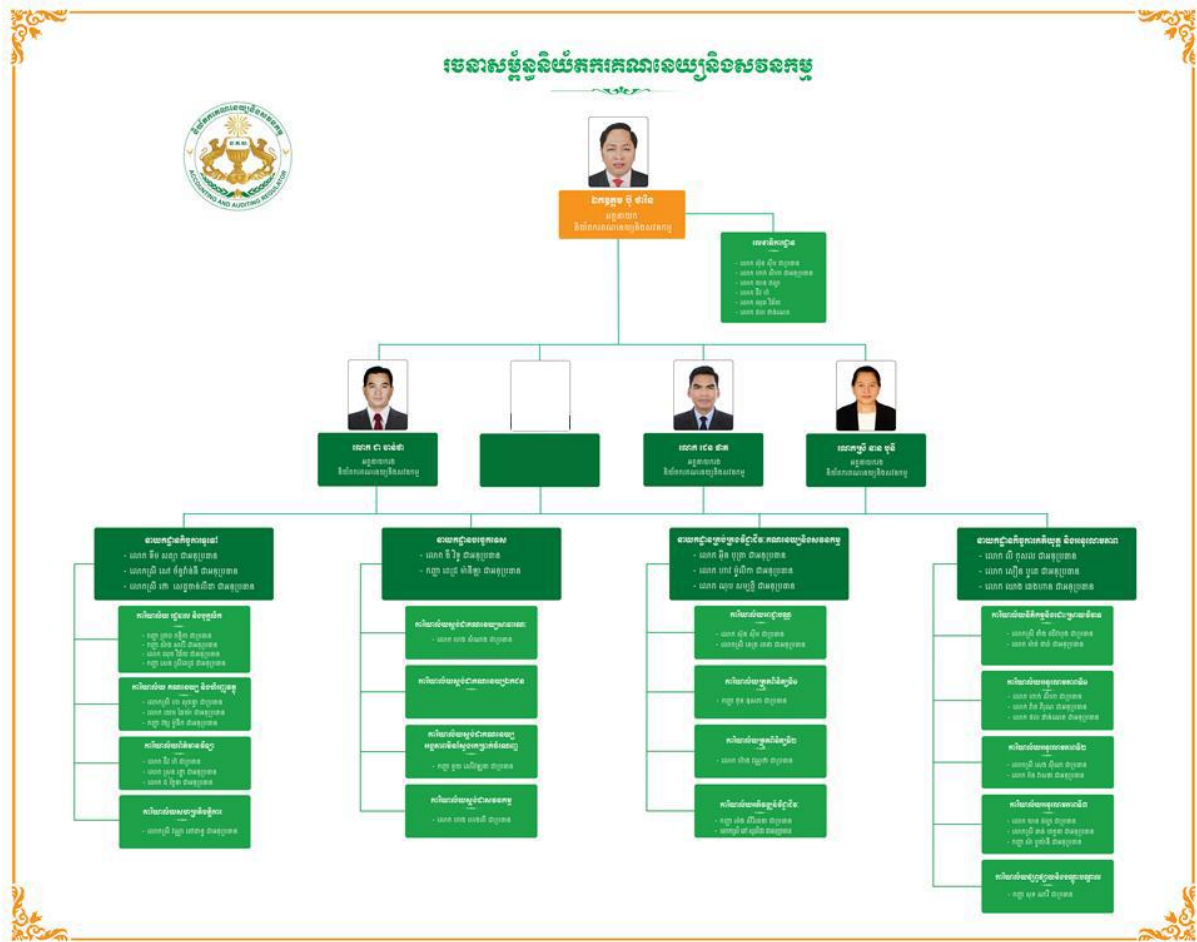
ផ្លូវលេខ ៩២ សង្កាត់វត្តភ្នំ ខណ្ឌដូនពេញ រាជធានីភ្នំពេញ

ទូរស័ព្ទលេខ ៖ (855) 23 882 111

អ៊ីម៉ែល៖ info@acar.gov.kh

គេហទំព័រ៖ <https://www.acar.gov.kh>

៣- ក្រុមប្រឹក្សាភិបាល



រចនាសម្ព័ន្ធនៃការគ្រប់គ្រង

- ឯកឧត្តម ប៊ូ ថារិន អគ្គនាយក
- លោក ជា ចាន់ថា អគ្គនាយករង
- លោក ជេន ផាត អគ្គនាយករង
- លោកស្រី នាន បូនី អគ្គនាយករង

នាយកដ្ឋាននៃនិយ័តករគណនេយ្យនិងសវនកម្ម

- នាយកដ្ឋានកិច្ចការទូទៅ
 - ជាសេនាធិការឱ្យ ន.គ.ស. លើតួនាទី និងភារកិច្ចដូចខាងក្រោម៖
 - សម្របសម្រួល និងបូកសរុបផែនការសកម្មភាពព្រឹត្តិការណ៍របស់ ន.គ.ស.
 - រៀបចំ និងអនុវត្តផែនការសកម្មភាពការងាររបស់នាយកដ្ឋានកិច្ចការទូទៅ
 - រៀបចំវិភាគសម្រាប់កិច្ចដំណើរការរបស់ ន.គ.ស.

- គ្រប់គ្រងកិច្ចការរដ្ឋបាល ហិរញ្ញវត្ថុ និងបុគ្គលិករបស់ ន.គ.ស.
- សម្របសម្រួលការគ្រប់គ្រងធនធានមនុស្សរបស់ ន.គ.ស.
- គ្រប់គ្រងទ្រព្យសម្បត្តិរដ្ឋដែលត្រូវបានបែងចែកឱ្យនៅក្រោម ន.គ.ស. និងរៀបចំបញ្ជីសារពើភ័ណ្ណ
- រៀបចំដាក់ឱ្យដំណើរការនិងគ្រប់គ្រងប្រព័ន្ធព័ត៌មានវិទ្យាសម្រាប់ការគ្រប់គ្រងនិងការផ្សព្វផ្សាយរបស់ ន.គ.ស
- ទំនាក់ទំនងជាមួយស្ថាប័នជាតិ-អន្តរជាតិ និងវិស័យឯកជន
- ផ្សព្វផ្សាយជាសាធារណៈពីកិច្ចដំណើរការនិងវឌ្ឍនភាពរបស់ ន.គ.ស.
- អនុវត្តការងារផ្សេងទៀត តាមការណែនាំរបស់អគ្គនាយកនៃ ន.គ.ស. ។

➤ **នាយកដ្ឋានបច្ចេកទេស**

ជាសេនាធិការឱ្យ ន.គ.ស. លើតួនាទី និងភារកិច្ចដូចខាងក្រោម៖

- រៀបចំ និងអនុវត្តផែនការសកម្មភាពការងាររបស់នាយកដ្ឋានបច្ចេកទេស
- សិក្សាស្រាវជ្រាវ និងរៀបចំស្តង់ដារគណនេយ្យ ស្តង់ដារសវនកម្ម ក្រមសីលធម៌វិជ្ជាជីវៈ និងស្តង់ដារពាក់ព័ន្ធ
- ពន្យល់ និងបកស្រាយលើទិដ្ឋភាពបច្ចេកទេសនៃស្តង់ដារគណនេយ្យ ស្តង់ដារសវនកម្ម ក្រមសីលធម៌វិជ្ជាជីវៈ និងស្តង់ដារពាក់ព័ន្ធ
- ពិនិត្យឡើងវិញលើការអនុវត្តស្តង់ដារ និងកំណត់បញ្ហាប្រឈម ទាំងទិដ្ឋភាពបច្ចេកទេសទិដ្ឋភាពបទប្បញ្ញត្តិ ព្រមទាំងស្នើឡើងនូវដំណោះស្រាយ
- សហការនិងចូលរួមជាមួយស្ថាប័នតំបន់ និងអន្តរជាតិ ក្នុងការរៀបចំធ្វើបច្ចុប្បន្នភាព និងអភិវឌ្ឍស្តង់ដារគណនេយ្យ ស្តង់ដារ សវនកម្ម ក្រមសីលធម៌វិជ្ជាជីវៈ និងស្តង់ដារពាក់ព័ន្ធ
- អនុវត្តការងារផ្សេងទៀត តាមការណែនាំរបស់អគ្គនាយកនៃ ន.គ.ស. ។

➤ **នាយកដ្ឋានគ្រប់គ្រងវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម**

ជាសេនាធិការឱ្យ ន.គ.ស. លើតួនាទី និងភារកិច្ចដូចខាងក្រោម៖

- រៀបចំ និងអនុវត្តផែនការសកម្មភាពការងាររបស់នាយកដ្ឋានគ្រប់គ្រងវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម
- ពិនិត្យ និងផ្តល់យោបល់លើសំណើសុំអាជ្ញាប័ណ្ណ ឬការអនុញ្ញាតប្រកបវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម
- ពិនិត្យ និងផ្តល់យោបល់លើវិធានការចំពោះអំពើល្មើសទៅនឹងបទប្បញ្ញត្តិស្តីពីការផ្តល់អាជ្ញាប័ណ្ណប្រកបវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម
- រៀបចំ និងធ្វើបច្ចុប្បន្នភាពបទប្បញ្ញត្តិចាំបាច់នានា ទាក់ទងនឹងការផ្តល់អាជ្ញាប័ណ្ណ ឬការអនុញ្ញាតប្រកបវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម
- ត្រួតពិនិត្យគុណភាពសេវាគណនេយ្យនិងសវនកម្ម

- រៀបចំ និងគ្រប់គ្រងទិន្នន័យក្រុមហ៊ុនគណនេយ្យ និងក្រុមហ៊ុនសវនកម្ម
- រៀបចំផែនការយុទ្ធសាស្ត្រសម្រាប់អភិវឌ្ឍកម្មវិធីសិក្សាគណនេយ្យករជំនាញកម្ពុជា
- រៀបចំដាក់ឱ្យដំណើរការ និងគ្រប់គ្រងកម្មវិធីសិក្សាគណនេយ្យករជំនាញកម្ពុជា
- ចូលរួមអនុវត្តផែនការសកម្មភាពទាក់ទងនឹងការប្រឆាំងការសម្អាតប្រាក់និងហិរញ្ញប្បទានកេរ្តិ៍រកម្ម
- អនុវត្តការងារផ្សេងទៀត តាមការណែនាំរបស់អគ្គនាយក ន.គ.ស. ។

> **នាយកដ្ឋានកិច្ចការគតិយុត្ត និងអនុលោមភាព**

ជាសេនាធិការឱ្យ ន.គ.ស.លើក្នុងនាម និងការកិច្ចដូចខាងក្រោម៖

- រៀបចំ និងអនុវត្តផែនការសកម្មភាពការងាររបស់នាយកដ្ឋានកិច្ចការគតិយុត្ត និងអនុលោមភាព
- រៀបចំ និងធ្វើបច្ចុប្បន្នភាពបទប្បញ្ញត្តិចាំបាច់នានា
- ពិនិត្យ និងផ្តល់យោបល់លើវិធានការពង្រឹងការអនុវត្តច្បាប់
- រៀបចំ និងគ្រប់គ្រងទិន្នន័យអំពីសហគ្រាស និងអង្គការមិនស្វែងរកប្រាក់ចំណេញ
- ត្រួតពិនិត្យអនុលោមភាពតាមច្បាប់ បទប្បញ្ញត្តិ និងស្តង់ដារពាក់ព័ន្ធ
- គ្រប់គ្រង ត្រួតពិនិត្យទាំងលើឯកសារ និងដល់ទីកន្លែង និងវាយតម្លៃលើរបាយការណ៍ហិរញ្ញវត្ថុរបស់សហគ្រាស និងអង្គការ មិនស្វែងរកប្រាក់ចំណេញ
- ចូលរួមអនុវត្តផែនការសកម្មភាពទាក់ទងនឹងការប្រឆាំងការសម្អាតប្រាក់ និងហិរញ្ញប្បទានកេរ្តិ៍រកម្ម
- រៀបចំការបណ្តុះបណ្តាល និងការផ្សព្វផ្សាយច្បាប់ បទប្បញ្ញត្តិ និងស្តង់ដារពាក់ព័ន្ធ
- អនុវត្តការងារផ្សេងទៀត តាមការណែនាំរបស់អគ្គនាយកនៃ ន.គ.ស. ។

9. IAASB. (IAAS)

+ ISA- 24-39.

- IAPN 1000-Basis for conclusions-secure.
- IAPN 1000-Special Considerations in auditing financial instrument.
- ISA-710 Comparative information-Corresponding figures and comparative Financial Statements.
- ISA-200 Overall Objectives.
- ISA-210 Agreeing the terms of audit engagement.
- ISA-220 Quality management for an audit of financial Statement
- ISA-230 Audit documentation.
- ISA-240 The auditor's responsibilities relating to fraud in an Audit of financial statements.
- ISA-250 Consideration of laws and regulations in an audit of financial Statement.
- ISA-260 Communication with those charged with governance
- ISA-266 Communicating deficiencies in internal control to those to those charged with governance and management.
- ISA-300 Planning an audit of financial statement
- ISA-315 International standard on auditing 315 (Revised 2019)
- ISA-320 Materiality in planning and performing an audit.
- ISA-330 The auditor's response to assessed Risk
- ISA-402 Audit considerations Relating to an entity using a service organization.
- ISA-450 Evaluation of misstatements identified during the Audit.
- ISA-500 Audit evidence.
- ISA-501 Audit evidence-Specific considerations for selected items
- ISA-505 External confirmations.
- ISA-510 Initial audit engagements-Opening balances.
- ISA-520 Analytical Procedures.
- ISA-530 Audit Sampling.
- ISA-540 Auditing Accounting Estimates and Related Disclosures
- ISA-550 Related Parties.
- ISA-570 (Revised) Going Concern.

- ISA-580 Written representation.
- ISA-600 Revised Special Considerations- Audits of Group financial Statements.
- ISA-610 (Revised-2013) Using the work of internal Auditors.
- ISA-620 Using the work of an auditor's expert.
- ISA-700 Revised- Forming an opinion and Reporting on Financial Statements.
- ISA-701- Communicating Key Audit Matters in the Independent Auditor's Report.
- ISA-705. Revised Modifications to The opinion in the Independent Auditor's report.
- ISA-706 Revised Emphasis of matter paragraphs and Other Matter Paragraphs.
- ISA-720 (Revised) The Auditor's Responsibilities Relating to Other Information.
- ISA-800 Revised International Standard on Auditing 800
- ISA-805 Revised Special Considerations.
- ISA-810 Revised Special Considerations Engagements to Report on Summary Financial Statements.
- ISA-

+ ISAE. 24-4 Standard.

- ISAE 3000 Revised-Assurance Engagements Other than Audits or Reviews of Historical Financial Information.
- ISAE 3400 The Examination of Prospective financial information
- ISAE 3402 Assurance Reports on controls at a Service Organization.
- ISAE 3420 Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus

+ ISRE 24-3 Standard.

- ISRE 2400 (Revised) Engagements to Review Historical Financial Statements.
- ISRE 2410 Review of Interim Financial Information Performed by the Independent.
- ISRE 3410 Assurance Engagements on Greenhouse Gas Statements.

+ ISRS 24-2 Standard

- ISRS. 4410 Compilation Engagements.
- ISRS. 4400 Revised Agreed Upon Procedures



**International Auditing
and Assurance
Standards Board®**

ក្រុមប្រឹក្សាស្តង់ដារសវនកម្ម និង ធានាអន្តរជាតិ

(09) IAASB (The International Auditing and Assurance Standards Board)

- I- HISTORY**
- II- VISION & MISSION & ADDRESS**
- III- BOARD OF DIRECTOR**
- IV- STANDARDS**

I- History

The IAASB was founded in March 1978 as the International Auditing Practices Committee (IAPC) under the auspices of the International Federation of Accountants. Its initial work focused on three areas: object and scope of audits of financial statements, engagement letters, and general auditing guidelines. In 1991, the IAPC’s guidelines were recodified as International Standards on Auditing (ISAs).

In 2001, a comprehensive review of the IAPC was undertaken, and in 2002, the IAPC was reconstituted as the International Auditing and Assurance Standards Board. In 2003, IFAC approved a series of reforms proposed by the Monitoring Group designed to, among other things, further strengthen the IAASB’s standard-setting processes to be responsive to the public interest.

In 2008, the IAASB completed a project to clarify the suite of ISAs, including applying new conventions to all ISAs, either as part of a substantive revision or through a limited redrafting to reflect the new conventions and matters of clarity generally.

With the creation of the International Foundation for Ethics and Audit in 2023, the IAASB and the International Ethics Standards Board for Accountants transitioned to be part of the Foundation. The Foundation’s establishment, and subsequent transition of the IAASB and IESBA from within IFAC to the new foundation, was part of a series of reforms proposed by the Monitoring Group to strengthen the standard-setting system and responsiveness to the public interest.

II- VISION & MISSION & ADDRESS

Mission

The International Auditing and Assurance Standards Board (IAASB) is an independent standard-setting body that serves the public interest by setting high-quality international standards for auditing, quality management, review, other assurance, and related services. These standards are used in more than 130 jurisdictions to enhance the quality and uniformity of audit and assurance engagements and strengthening public confidence in markets and economies.

The IAASB’s work is set forth in our Strategy, as well as the more detailed Work Plan. Our latest public report highlights our work.

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Telephone
+1 (212) 286-9344
Key contacts
Willie Botha, Technical Director
Tom Seidenstein, Chair
James Gunn, Managing Director, Professional Standards

III- Board of Director



Tom Seidenstein
Job Title Chair*, IAASB and Co-CEO, International Foundation for Ethics and Audit
Country United States of America

Tom Seidenstein is the chair of the International Auditing and Assurance Standards Board and the co-CEO of the International Foundation for Ethics and Audit, the recently created organization that houses the IAASB and the International Ethics Standards Board for Accountants (IESBA). Since the beginning of 2023, he has served as co-CEO with IESBA Chair Gabriela Figueiredo Dias.

Mr. Seidenstein was initially appointed chair in July 2019 and reappointed to a three-year term in June 2022. In this role, and now as co-CEO, he has overseen significant revisions of existing audit standards aimed at enhancing public trust, the initiation of a new workstream aimed at creating a global assurance standard for sustainability, and an updated strategy aimed at increasing the responsiveness of standard setting.

Mr. Seidenstein’s career has spanned both the private sector and international standard setting. Prior to joining the IAASB, Mr. Seidenstein held senior strategic leadership positions at the Federal National Mortgage Association, commonly known as Fannie Mae (Senior Vice President, Strategy, Innovation & Capital Management: 2012-19), and the IFRS Foundation (Chief Operating Officer: 2000-2011).

Additionally, Mr. Seidenstein has served at a consulting organization for not-for-profits, CCS Fundraising (Executive Director: 1999-2000), and the Center for Strategic and International Studies (Special Assistant to the Managing Director: 1995-1997). He has also served as a Trustee of the International Valuation Standards Council (IVSC) and on XBRL International’s Board of Advisors.

A strong believer in volunteer service, Mr. Seidenstein has held or holds volunteer leadership positions serving school education the USA and the Make-A-Wish Foundation (both UK and international boards). He holds a Master’s in Public Policy from the Kennedy School of Government at Harvard University and an undergraduate degree (cum laude) from the Princeton School of Public and International Affairs at Princeton University.

Josephine Jackson
Job Title Vice-Chair*, IAASB
Country United Kingdom



Term Start January 1, 2020
Term End December 31, 2025

Josephine Jackson is the Director of International Audit and Assurance Standards Policy at the UK Financial Reporting Council and leads the FRC’s ESG Group. In her role, she works on audit quality initiatives, which include developing audit and assurance standards and guidance in the UK.

Prior to joining the FRC, Ms. Jackson was Director of Audit Technical at Grant Thornton. Until 2008, she was in the audit practice of PricewaterhouseCoopers after joining the firm in 1993.

Ms. Jackson previously served as a Technical Advisor for former IAASB members Susan Jones and Marek Grabowski.



Sami Alshorafa

Country Saudi Arabia

Term Start January 1, 2024

Term End December 31, 2026

Sami Alshorafa became a member of the IAASB in January 2024, nominated by the Saudi Arabia Capital Market Authority (CMA)

Mr. Alshorafa is the Deputy of Supervision at CMA. He leads the supervision of listed entities' financial statements, auditors, and governance as well as compliance of collective investment schemes. He has also worked as an audit partner at two of the big four audit firms.

Mr. Alshorafa also represents the CMA at a number of international committees and organizations including the IOSCO committee on Issuer Accounting, Auditing and Disclosure (C1) and the International Forum of Independent Audit Regulators.

Mr. Alshorafa studied accounting at the University of Dayton (US) and did his MBA at Wright State University (US). He is a non-practicing Saudi CPA.



Hernán Casinelli

Country Argentina

Term Start January 1, 2024

Term End December 31, 2026

Hernán Casinelli became a member of the IAASB in January 2024, embarking on a three-year term after an individual nomination.

In Argentina, Mr. Casinelli serves as the Chair and General Director of the Accounting and Assurance Standards Committee, overseen by FACPCE, the nation's professional accountancy organization. He further holds a position as a board member of the Group of Latin American Accounting Standard-setters (GLASS), and contributes as a member of the governance group of IFR4NPO, dedicated to formulating globally applicable financial reporting guidelines for non-profit organizations.

Mr. Casinelli's extensive experience encompasses previous contributions as a member of the IAASB's Reference Group for the ISA for LCEs project from 2020 to 2023 and as a member of the IASB's SME Implementation Group from 2010 to 2016.

Professionally, Mr. Casinelli specializes as a consultant in accounting and finance matters. His professional endeavors harmonize seamlessly with a substantial commitment to academia. Since 2013, he has served as the academic director of the IFRS Certificate Program at Universidad Austral, an institution recognized as Argentina's top non-governmental university and one of the foremost in Latin America, partnering with ICAEW in educational initiatives.

Mr. Casinelli holds an MSc in Finance from Universidad Austral, earning a BSc in Accounting from the University of Buenos Aires.



Nancy Cheng

Country Canada

Term Start January 1, 2025

Term End December 31, 2027

Nancy Cheng was appointed to the International Auditing and Assurance Standards Board (IAASB) in January 2025. She was nominated by the Chartered Professional Accountants of Canada (CPA Canada).

Ms. Cheng is currently the Board Chair of icddr,b, an international non-profit public health research institution based in Bangladesh. She is the Audit Committee Chair of Shared Services Canada and an Audit Committee member of Public Safety Canada, two departments in the Government of Canada. She also serves on the Board of CARE Canada.

Prior to her retirement, Ms. Cheng was an Assistant Auditor General at the Office of the Auditor General of Canada, a senior practitioner in financial and performance auditing with over 30 years of experience. She was a member of the Canadian Auditing and Assurance Standards Board (AASB). She has served as its Vice-Chair and Chair of the AASB Steering Committee.

Ms. Cheng is a Fellow Canadian Chartered Professional Accountant, Fellow Chartered Accountant (FCPA, FCA). She is a member of CPA Canada and the Chartered Professional Accountants of Ontario (CPA Ontario) as well as a member of the Financial Executives International Canada (FEI Canada) and the Institute of Corporate Directors (ICD).

Ms. Cheng studied Commerce at Carleton University (Canada).



Vishal Doshi

Country India

Term Start January 1, 2024

Term End December 31, 2026

Mr. Vishal Doshi became a member of the International Auditing and Assurance Standards Board in January 2024, nominated by the Institute of Chartered Accountants of India (ICAI), where he is the Vice Chair of the Auditing & Assurance Standards Board of ICAI.

Mr. Doshi has over 25 years of experience in auditing entities in different industries that includes banking, oil and gas, FMCG, engineering, pharmaceutical, specialty chemicals, ITeS, health care, ports, power, mining, capital markets, NBFC, social and charitable and rural development.

Mr. Doshi is well versed on a diverse number of topics relevant to Auditing Standards, Accounting Standards, Ind AS, Code of Ethics, etc. and have spoken about these at various forums.

He is also a member of the South Asian Federation of Accountants' Committee on Education, Training and CPD.



William Edge

Country Australia

Term Start January 1, 2022

Term End December 31, 2024

William (Bill) Edge was appointed to the International Auditing and Assurance Standards Board (IAASB) in January 2022. He was nominated by the Financial Reporting Council (Australia) and the Australian Auditing and Assurance Standards Board.

Mr. Edge was chair of the Financial Reporting Council in Australia from 2016 to 2020 and was chair of the Auditing and Assurance Standards Board for Australia from 2021 to 2023.

Prior to that, Mr. Edge was a partner of PwC for 18 years where, for his last eight years, he led the PwC Australia Risk and Quality Group, which was responsible for risk management and quality control, including methodologies, technologies and ethics, across all of the firm's business units. He served on PwC's Global and Asian Risk and Quality Leadership Teams. He also spent six years leading the PwC Australia Professional Standards Group responsible for the firm's financial reporting and auditing policies and advice.

Mr. Edge was admitted to the Australian Accounting Hall of Fame as an auditing standard setter, accounting and auditing regulator and practitioner in 2021.



Amaro Gomes

Country Brazil

Term Start January 1, 2025

Term End December 31, 2027

Amaro Gomes joined the IAASB in January 2025, nominated by the Instituto dos Auditores Independentes do Brasil (IBRACON) and Conselho Federal de Contabilidade (CFC).

Mr. Gomes is an independent consultant and member of the audit committee at Banco Bradesco (Brazil). He was previously the Brazilian Secretary of State for Coordination and Governance of Federal State-Owned Enterprises (2020-2021). He also served as a Board Member with the International Accounting Standards Board (2009-2019); as the Head of the Financial System Regulation Department (2004-2009) at the Central Bank of Brazil (where he joined in 1992); and as independent auditor with PwC (1986-1992).

Mr. Gomes is a CPA and earned his MA in Accounting and Finance in 1998 at Lancaster University (UK). He was awarded the Honor of Merit in 2022 by Universidade de Brasilia - UnB, where he earned his accounting baccalaureate in 1985, and the Alumni Outstanding Achievement for Graduate by Lancaster University in 2017.



Edo Kienhuis

Country Netherlands

Term Start January 1, 2021

Term End December 31, 2026

Edo Kienhuis became a member of the International Auditing and Assurance Standards Board in January 2021. He was nominated by the Transnational Auditors Committee.

Mr. Kienhuis is a partner in the PwC Audit and Assurance practice in Amsterdam, where he is a member of the Methodology team in the National Office in addition to serving as an Engagement Quality Review partner on several listed entities. He is PwC's Global Standards Leader whose team is primarily responsible for the network's interactions with the IAASB and responsible for the network's guidance relating to Auditor Reporting.

Previously, Mr. Kienhuis was the Partner responsible for independence as well as the Chief Auditor of PwC in the Netherlands. In his role of Chief Auditor, he was responsible for, among other duties: improving engagement performance quality and driving audit quality in areas requiring improvement including culture, behavior and mindset; deploying new auditing standards and reinforcing extant standards and PwC's audit methodology; and consultations on auditing from the Dutch practice.

Mr. Kienhuis is a Registered Accountant (RA) and a member of the NBA, the Royal Netherlands Institute of Chartered Accountants.



Robert Koethner

Country Germany

Term Start January 1, 2024

Term End December 31, 2026

Robert Koethner became a member of the IAASB in January 2024.

Before his appointment to the IAASB, Mr. Koethner was the global Chief Accounting Officer and Vice President for the Mercedes-Benz Group AG in Germany for more than twenty years.

During his career he was in constant exchange and interaction with audit firms as well as with governance bodies, including supervisory boards and audit committees, on an international scale.

From 2015 to 2017, Mr. Koethner served as a member of the IFRS Advisory Council to the International Accounting Standards Board (IASB), providing strategic advice on current and future projects and accounting standards from a preparer perspective. Mr. Koethner was also a member of the Administrative Board of the Accounting Standards Committee Germany from 2011 to 2023.

Mr. Koethner graduated with a Master of Arts (Economics) from Wayne State University (US) and a Master of Business Administration (Accounting, Financial Reporting, Audit) from the University of Saarland (Germany).



Neil Morris

Country United Kingdom

Term Start January 1, 2023

Term End December 31, 2025

Neil Morris became a member of the IAASB in January 2023. He was nominated by the Transnational Auditors Committee.

Mr. Morris is currently the Global Head of Assurance and ESG Methodology at KPMG. He is a Chartered Accountant and has 24 years' experience with KPMG in South Africa and the United Kingdom. His work experience includes risk management, climate change and sustainability, financial audit, and assurance technical support.

Mr. Morris is a member of the South African Institute of Chartered Accountants (SAICA) and a Registered Auditor with the South African Independent Regulatory Board for Auditors (IRBA). He has served on various committees and working groups for both SAICA and the IRBA.

Mr. Morris has a Bachelor of Commerce in Accounting from the University of Cape Town and a Bachelor of Commerce Honours in Accounting from the University of KwaZulu-Natal.



Mikiko Ono

Country Japan

Term Start January 1, 2025

Term End December 31, 2027

Mikiko Ono became a member of the International Auditing and Assurance Standards Board (IAASB) in January 2025.

She is currently a Director of Sustainability Disclosure Regulations and Investor & Stakeholder Engagement at Recruit Holdings Co., Ltd. Since joining the company as London Representative in Investor Relations in 2017, Ms. Ono has spearheaded engagement with global investors and sustainability disclosure practices mainly for capital markets by integrating financial and non-financial information. She also leads a company-wide sustainability disclosure project, collaborating closely with assurance professionals and colleagues across the globe to secure sustainability assurance for consolidated information, aligning with international disclosure standards.

Prior to her role at Recruit Holdings, Ms. Ono held various roles at major listed telecommunications companies in Japan. Her responsibilities spanned investor relations, international mergers and acquisitions, governance, and monitoring of investees, as well as marketing roles in both Japan and France.

Ms. Ono also served as a Technical Reference Member for the International Sustainability Standards Board (ISSB) of the IFRS Foundation from 2022 to 2023. She is also a Certified Member Analyst of the Securities Analysts Association of Japan (CMA). She earned a Bachelor of Arts degree from the University of Tokyo.



Chrystelle Richard

Country France

Term Start January 1, 2024

Term End December 31, 2026

Chrystelle Richard became a member of the IAASB in January 2024. She was nominated by the Compagnie Nationale des Commissaires aux Comptes and the Conseil National de l'Ordre des Experts Comptables.

Dr. Richard is currently associate professor at ESSEC Business School. She has been assistant professor at Dauphine University, as well as visiting scholar at the London School of Economics, Sciences Po and Mines Paris – PSL.

She teaches financial accounting and sustainable reporting in bachelor, master and executive programs. Her primary research interests focus on firms' oversight (financial audit, audit committees, proxy advisors) and new forms of economic governance (public-private partnerships, regulation of the financial industry). She has published in well-known academic journals, received the "Professor Teaching Award", taken responsibilities in the academic associations of her field, and been invited to participate in groups of experts in accounting and auditing at the national and international level.

Dr. Richard is a former student of the Ecole Normale Supérieure and holds a PhD in Management Studies.



Greg Schollum

Country New Zealand

Term Start January 1, 2023

Term End December 31, 2025

Greg Schollum joined the IAASB in January 2023 after being nominated by External Reporting Board of New Zealand.

Mr. Schollum is the Deputy Controller and Auditor-General of New Zealand, a position he has held for seven years. Thirty-four of his 42-year career has involved him in an audit capacity in both the public and private sectors. He has served on standard-setting boards in New Zealand and internationally, including serving for five years on the International Public Sector Accounting Standards Board.

Mr. Schollum graduated with a Bachelor of Management Studies (Major in Accounting) from the University of Waikato, New Zealand.



Wendy Stevens

Country United States of America

Term Start January 1, 2021

Term End December 31, 2026

Wendy Stevens became a member of the IAASB in January 2021.

Ms. Stevens is Partner and National Director of Profession Relations at Forvis Mazars in the US, Through May 31, 2024, Wendy was the National Practice Leader for Quality & Risk Management (QRM) at Mazars in the USA. She also serves as the Mazars Group International Quality Management Monitoring leader and a member of the Mazars Group QRM Board. Prior to Mazars, Ms. Stevens was a partner at a large multinational public accounting firm.

Ms. Stevens is a current member of the Center for Audit Quality’s (CAQ), Smaller Firm Task Force and through 2024 a member of the CAQ’s Professional Practice Executive Committee and US Securities and Exchange (SEC) Regulations Committee and a past member of the Standing Advisory Group of the US Public Company Accounting Standards Board (PCAOB). Effective January 2025, Wendy is a member of the SEC’s Small Business Capital Formation Advisory Committee.

Ms. Stevens graduated from Boston University, where she studied accounting, and is a CPA in New York.



Xiaoyue Sun

Country China

Term Start January 1, 2025

Term End December 31, 2027

Xiaoyue Sun became a member of the IAASB in January 2025. She was nominated by the Transnational Auditors Committee.

Ms. Sun is currently a partner and Head of Audit Technical Group of BDO China. She is a member of BDO's Audit Leadership Committee and Audit Quality Committee. She has 29 years' experience as an audit practitioner, including 5 years with BDO and 24 years with PwC.

Ms. Sun was qualified as a Chinese Certified Public Accountant in 1997. She is a member of China's Auditing Standards Board. She holds a Bachelor of Commerce in International Accounting from Shanghai International Studies University.

§. ACAR : Accounting and Auditing Regulator.

+ CISA Standards : (ISA) For Audit Standards.

- CISA 220 : (Revised) Quality Management for an Audit of Financial Statement.
- CISA 250 : (Revised) Consideration of Laws and Regulations in an Audit of Financial Statements.
- CISA 240 : The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.
- CISA 230 : Audit Documentation.
- CISA 220 : Quality Control for An Audit of financial Statements.
- CISA 210 : Agreeing The Terms of Audit Engagements.
- CISA 200 : Overall Objective of the Independent Audit and The Conduct of An Audit in Accordance with international Statement on Auditing.

* ISQC1 Standards

- ISQM 2 : Engagement Quality Reviews.
- ISQM 1 : Quality Management for Firms that Perform Audit or Reviews of Financial Statement, or Other Assurance, or Related Service Engagements.
- ISQC 1 : Quality Control for Firms that Perform Audit and Review of Financial Statements and other Assurance and Related Service Engagement.

+ CISA Standards : For Audit Standards.

- CISA 260 : Communication with Government
- CISA 265 : Communication Deficiencies in Internal those Changed with Government and Managements.
- CISA 300 : Planning an Audit of Financial Statement
- CISA 315 : (Revised) Identifying and Assessing the Risk of Material Misstatement through understanding the Entity and ~~it~~ its Environment.
- CISA 320 : Materiality in Planning and Performing an Audit
- CISA 330 : The Auditors Responses to assessed Risk.
- CISA 402 : Audit Consideration Relating to an entity Using the Audit.

a Service Organization.

- CISA 450 : Evaluation of Misstatement Identified during the Audit.
- CISA 500 : Audit Evidence.
- CISA 501 : Audit Evidence Specific Consideration for Selected Item.
- CISA 510 : Internal Audit Engagement Opening Balance.
- CISA 530 : Audit Sampling.
- CISA 540 : Audit Accounting Estimate and Related Disclosure.
- CISA 550 : Related Party.
- CISA 560 : Subsequent Event.
- CISA 570 : (Revised) Going Concern.
- CISA 580 : Written Representation.
- CISA 600 : Special Consideration Audit of group Financial Statement
(Including the work of Component Auditors)
- CISA 620 : Using the work of an Auditor's Expert.



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(10) AICPA (AUDITING STANDARD BOARD)

(ASB)

- I- HISTORY**
- II- VISION & MISSION & ADDRESS**
- III- BOARD OF DIRECTOR**
- IV- STANDARDS**

I-History

The American Institute of CPAs® (AICPA) and its predecessors have served the public interest for 137 years. The Chartered Institute of Management Accountants® (CIMA) was founded in 1919 and has helped shaped the profession for over a century. In 2017, we came together as AICPA & CIMA to forge a powerful international alliance that promotes accounting and finance in every corner of the world. Today, we serve 597,000 members, candidates and registrants in 188 countries and territories. By providing exclusive guidance and specialized resources — including prestigious designations, certifications and credentials — we empower you to create an even brighter tomorrow, both for yourself and for the profession.

II- Vision Mission and Adress

Mission

The mission of the ASB is to serve the public interest by developing, updating, and communicating comprehensive standards and practice guidance that enable practitioners to provide high-quality, objective audit services to nonissues and attestation services in an effective and efficient manner.

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New York, New York, U.S.A.

1345 Avenue of the Americas, 27th Floor, New York, NY 10105,

P: +1.212.596.6200

Washington, DC, U.S.A.

1455 Pennsylvania Ave., NW, Washington, DC 20004-1081

P: +1.202.737.6600

III- Board of Director

ASB Members

- 1- Sara Lord (Chair), RSM US LLP
- 2- Michael Bingham, GAO
- 3- Jeremy Dillard, SingerLewak
- 4- Kathleen K. Healy, PWC LLP
- 5- Greg Jenkins, Auburn University
- 6- Jeffrey Rapaglia, Forvis Mazars, LLP
- 7- David C. Ware, Gibson, Dunn & Crutcher
- 8- Michael Barton, Sikich LLC
- 9- Melissa Bonsall, CPA
- 10- Holly Engelhart, Eide Bailly LLP
- 11- Staci Henshaw, Virginia State Auditor of Public Accounts Office
- 12- Michael Manspeaker, SEK, CPAs & Advisors
- 13- Laura Schuetze, Grant Thornton LLP
- 14- Barry Berkowitz, CBIZ CPAs
- 15- Halie Creps, KPMG LLP
- 16- Diane Hardesty, Ernst & Young LLP
- 17- David Holt, Brady Martz
- 18- Renee Rampulla, Rampulla Advisory Services, LLC
- 19- Laurie Tish, Moss Adams LLP

10. SAB: Standards Accounting Board.

+ SASs: Statements on Auditing Standards.

- SAS-No.1:

- Responsibility and Function of the Independence Auditor
- Nature of the General Standards
- Training and Proficiency of the Independence Auditor
- Inventories
- Independence
- Due Professional care in the Performance of work
- Consistency of Application of Generally Accepted Accounting Principle
- Dating of the Independence Auditor's Report.
- Part of Audit Performance by Other Independence Auditor's
- Lack of Conformity with generally Accepted Accounting Principles.
- Subsequent Events.
- Subsequent Discovery of Facts Existing at the Date of the Auditor's Report.
- Public Where House - Control and Audit Procedures for Good Held.

- SAS-No.12: Inquiring of a claims law year concerning litigation's claims and Assessments.

- SAS-No.25: The relationship of Generally Accepted Auditing Standards to Quality Control Standards.

- SAS-No.26: Association With Financial Statement

- SAS-No.32: Adequacy of Disclosure in Financial statements

- SAS-No.37: Filing Under Federal Securities Statutes.

- SAS-No.39: Audit Sampling.

- SAS-No.42: Reporting on Condensed Financial Statements and Selected Financial Data.

- SAS-No.43: Omnibus Statement on Auditing Standards

- SAS-No.45: Related parties.

- SAS-No.46: Consideration of Omitted Procedure after Principle

- SAS 50 : Reporting on Financial Statement Prepared
- SAS 51 : Reporting on FS Prepared for use in other Countries.
- SAS-NO 54 : Illegal Actg by Clients.
- SAS-NO 56 : Analytical Procedures
- SAS-NO 57 : Auditing Accounting Estimates.
- SAS-NO 58 : Reports Audited FS
- SAS-NO 59 : The Auditor's Consideration of an Equity's Ability to Continue as a Going Concern.
- SAS-NO 62 : Special Reports.
- SAS-NO 64 : Omnibus Statement on Auditing Standards 1990
- SAS-NO 65 : The Auditor's Consideration of the Internal Audit Function On an Audit of FS.
- SAS-NO 67 : The Confirmation Process.
- SAS-NO 69 : The Meaning of Present fairly in Conformity with Generally Accepted Accounting Principles.
- SAS-NO 70 : Service Organization.
- SAS-NO 72 : Letters for Underwriters and certain other Requesting Parties.
- SAS-NO 73 : Using the work of a Specialist.
- SAS-NO 76 : Amendments to Statement on Auditing Standards No 72, Letters for Underwriters and certain other Requesting Parties.
- SAS-NO 77 : Amendments of Statements on Auditing Standards No 22 Planning and Supervision, No 59 the Auditor's Consideration of an Equity's Ability of Continue as a Going Concern and No 62, Special Reports.
- SAS-NO 79 : Amendments of Statements on Auditing Standards No 58 Report on Audited FS.
- SAS-NO 84 : Communication Between Predecessor and Auditor's.
- SAS-NO 85 : Management Representation.
- SAS-NO 86 : Amendment to Statements on Auditing Standards. No 72 Letter's for Underwriter's and certain other Requesting Parties.

- SAS No 87 : Restricting the use for an Auditor's Report
- SAS No 88 : Service Organization and Reporting on Consistency
- SAS No 89 : Audit Adjustments.
- SAS No 91 : Federal GAAP Hierarchy.
- SAS No 92 : Auditing Derivative Instruments Insecurities.
- SAS No 93 : Omnibus Statement on Auditing Standards - 2000
- SAS No 95 : Generally Accepted Auditing Standards.
- SAS No 97 : Amendment to Statement on Auditing Standards No 50, Report on the Application of Accounting Principles.
- SAS No 98 : Omnibus Statement on Auditing Standards - 2002.
- SAS No 99 : Consideration of Fraud in a FS Audits.
- SAS No 100 : Interim Financial Information.
- SAS No 101 : Auditing Fair Value Measurements and Disclosure
- SAS No 102 : Defining Professional Requirements and statements on On Auditing Standards.
- SAS No 103 : Audit Documentation.
- SAS No 104 : Amendment to Statement on Auditing and Procedure (Repeal Professional Care in the performance of work)
- SAS No 105 : Amendment to statement on Auditing Standards No. 95 Generally Accepted Auditing Standards.
- SAS No 106 : Audit Evidence.
- SAS No 107 : Audit Risk and Materiality in conducting an Audit
- SAS No 108 : Planning and supervision.
- SAS No 109 : Understanding the Entity and It's Environment and Assessing the Risk of Material Misstatement.
- SAS No 110 : Performing Audit Procedure in Response to Assessed
- SAS No 111 : Amendment to statement on Auditing Standards No 39, Audit Sampling.
- SAS No 113 : Omnibus 2006.
- SAS No 114 : The Auditor's Communication with those Change with Governance.
- SAS No 115 : Communicating Internal Control Related Matters. Identified in an Audit.

- SAS-No 118 : Other Information in Document Containing Audited FS
- SAS-No 119 : Supplementary Information in Relation to the Financial Statement as a whole.
- SAS-No 120 : Required Supplementary Information.
- SAS-No 121 : Revised Applicability of Statement on Auditing Standard No. 1000 Interim Financial Information.
- SAS-No 122 : ~~Sette~~
 - Section 230, Audit Documentation.
 - Section 260, The Auditor's Communication with Those Charged with Governance.
 - Section 300, Planning an Audit
 - Section 320, Materiality in planning and Performing on Audit.
 - Section 402, Audit Consideration's Relating to an Equity Using a Service Organizations.
 - Section 450, Evaluation of Misstatements Identified During the Audit
 - Section 501, Audit Evidence
 - Section 550, Related Parties.
 - Section 805, Special Consideration
 - Section 920, Letters for underwrites and certain Other Requesting Parties.
 - Section 930, Interim Financial Information.
- SAS-No 128 : Using the work of Internal Auditor's
- SAS-No 130 : An Audit of Internal Control over Financial Reporting That is Integrated with an Audit of FS.
- SAS-No 134 : Auditor Reporting and Amendment.
 - Section 700, Forming an Opinion and Reporting on FS
 - Section 701, Communicating Key Audit Matters in The Independence Auditor's Report.
- SAS-No 137 : The Auditor's Responsibilities Relating to Other Information Included in Annual Report.

- SAS-No 145 : Understanding to Entity and its Environment and Assessing the Risk of Material Misstatement.
- SAS-No 146 : Quality Management for Engagement Conducted in Accordance with Generally Accepted Auditing Standards.



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(11) AICPA (AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS)

- I- HISTORY
- II- VISION & MISSION & ADDRESS
- III- BOARD OF DIRECTOR
- IV- STANDARDS

I- History

The American Institute of CPAs® (AICPA) and its predecessors have served the public interest for 137 years. The Chartered Institute of Management Accountants® (CIMA) was founded in 1919 and has helped shaped the profession for over a century. In 2017, we came together as AICPA & CIMA to forge a powerful international alliance that promotes accounting and finance in every corner of the world.

Today, we serve 597,000 members, candidates and registrants in 188 countries and territories. By providing exclusive guidance and specialized resources — including prestigious designations, certifications and credentials — we empower you to create an even brighter tomorrow, both for yourself and for the profession

II- Vision Mission and Address:

Vision

We exist to empower trust, opportunity and prosperity for individuals, organizations and economies around the globe. Wherever you are and whatever your role in accounting and finance, we’ll help you evolve and excel.

Mission

To Drive Accounting and Finance into the Future by giving you the support, Skills and Insight to meet the demands of a constantly changing world.

Address:

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220 Leigh Farm Road, Durham, NC 27707-8110

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1455 Pennsylvania Ave., NW, Washington, DC 20004-1081

P: +1.202.737.6600

III- Board of Director

AICPA Board of Directors

The AICPA Board of Directors shall act as the executive committee of the AICPA’s governing Council between meetings of governing Council, controlling and managing the property, business and activities.

Carla M. McCall, CPA, CGMA

Association Co-Chair & AICPA Chair, Massachusetts, USA

Lexy Kessler, CPA, CGMA

AICPA Vice Chair Maryland, USA

Okorie Ramsey, CPA, CGMA, PMP, NACD.DC

Immediate Past Association Chair & Immediate Past AICPA Chair California

Wesley (Wes) Bricker, CPA

Washington, DC, USA

Anthony Gonzalez*

Public Member Washington, DC, USA

Angela Ho, CPA, CGMA, MBA

AICPA (2024)

Jan Lewis, CPA

Mississippi, USA

Mark Koziel, CPA, CGMA

North Carolina, USA

Rumbi Petrozzello, CPA, CFF

New York, USA

Asif Sadiq*

Public Member United Kingdom

Michelle Schumacher, CPA

North Dakota, USA

Scott Showalter, CPA, CGMA

North Carolina, USA

Annette Stalker, CPA, CFF, CFE

California, USA

Charlie Steel*

Public Member United Kingdom

Lindsay Stevenson, CPA, CGMA

South Dakota, USA

Jacquelyn Tracy, CPA, CGMA, MST

Rhode Island, USA

Alan Whitman, CPA

Michigan, USA

AICPA governing Council

The AICPA’s governing Council is the governing body of the AICPA with about 265 members and representatives, including from every state and U.S. territory. Council meets twice a year, in May and October. Regional Council meetings are held every year in March.

Volunteer committees

The AICPA consists of volunteer groups and staff working together to achieve its objectives. Volunteers serve on the Institute’s governing Council, Board of Directors, Committees, Subcommittees, Expert Panels, Resource Panels, Quality Centers, Boards, and Task Forces. Visit Volunteer Central for additional information or to apply.

Senior committees

The AICPA governing Council may designate any committee as a "senior" committee. The appointment by the chairman of the Board of Directors of members and any appointed to senior committees shall require the approval of the Board of Directors. The scope of responsibility of senior committees shall be as the Council may prescribe consistent with the specific provisions of the bylaws. The Board of Directors shall prescribe the duties, powers, and procedures of such committees.

Executive committees

Executive committees are the standing parent group responsible for Policy-setting in an area of activity. The Board of Directors acts as the executive committee of Council, directing Institute activities between governing Council meetings.

Senior and Executive Committees are as follows: (* denotes Senior Committees)

- Accounting and review services committee *
- Financial reporting executive committee *
- Assurance services executive committee *
- Auditing standards board *
- Board of examiners
- Center for audit quality governing board *
- Employee benefit plans audit quality center executive committee
- Forensic and valuation services executive committee *
- Government audit quality center executive committee
- National Accreditation Commission
- Peer review board *
- Personal financial planning executive committee *
- Academic Executive Committee
- Private companies practice executive committee *
- Professional ethics executive committee *
- Tax executive committee *
- Women’s Initiative Executive Committee

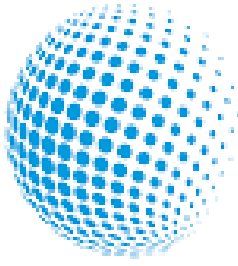
II. AICPA Standard.

I. Standard.

- + SSARS 1 : Compilation and Review of Financial Statements
- + SSARS 2 : Reporting on Comparative Financial Statements
- + SSARS 3 : Compilation Reports on Financial Statements
Included in certain Prescrible Forms.
- + SSARS 4 : Communication Bet Predecessor and Successor Accountant.
- + SSARS 5 : Reporting on Compiled Financial Statements
- + SSARS 6 : Reporting on Personal Financial Statement
Included in written Personal Financial Plans.
- + SSARS 7 : Omnibus statements on standards for Accounting and Review Services 1992.
- + SSARS 8 : Amendment to statement on standard for Accounting and Review Services No 1, Compilation and Review of Financial Statements.
- + SSARS 9 : Omnibus statement on standards for Accounting Review Services 2022.
- + SSARS 10 : Performance of Review Engagements
- + SSARS 11 : Standard for Accounting and Review services.
- + SSARS 12 : Omnibus statement on standards for Accounting and Review Service. 2005.
- + SSARS 13 : Compilation of specified Elements, Accounts or Items of a financial statement.
- + SSARS 14 : Compilation of Pro form a financial Information.
- + SSARS 15 : Elimination of certain Reference to Statements on Auditing Standards and Incorporation of Appropriate Guidance into statement on standard for Accounting and Review Services.
- + SSARS 16 : Defining Professional Requirements in statement on standard for Accounting and Review Services.
- + SSARS 17 : Omnibus statement on standard for Accounting and Review Services - 2008.
- + SSARS 18 : Applicability of statements on standard for Account and

Review Service

- + SSARs 19 : Compilation and Review Engagements
- + SSARs 20 : Revised Applicability of statements on Standards for Accounting and Review Services.



PCAEOB

PUBLIC COMPANY ACCOUNTING
OVERSIGHT BOARD

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(12) PCAOB (Public Company Accounting Oversight Board)

- I- HISTORY
- II- VISION & MISSION & ADDRESS
- III- BOARD OF DIRECTOR
- IV- STANDARDS

I- HISTORY

The Public Company Accounting Oversight Board (PCAOB) is a nonprofit corporation created by the Sarbanes–Oxley Act of 2002 to oversee the audits of US-listed public companies. The PCAOB also oversees the audits of broker-dealers, including compliance reports filed pursuant to federal securities laws, to promote investor protection. All PCAOB rules and standards must be approved by the U.S. Securities and Exchange Commission (SEC).

The PCAOB was created in response to an ever increasing number of accounting "restatements" (corrections of past financial statements) by public companies during the 1990s, and a series of high-profile accounting scandals and record-setting bankruptcies by large public companies, notably those in 2002 involving WorldCom and Enron, and the audit firm for both companies, Arthur Andersen. Prior to the creation of the PCAOB, the audit profession was self-regulated through its trade group, the American Institute of Certified Public Accountants (AICPA). The AICPA's Public Oversight Board was formally dissolved on March 31, 2002, though its members had resigned en masse in January 2002 to protest then-SEC Chairman Harvey Pitt's proposal for a new private auditor oversight body to regulate the profession (a proposal which would evolve into the PCAOB).

II- VISION & MISSION & ADDRESS

Vision

The PCAOB will be a trusted leader that promotes quality auditing through forward-looking, responsive, and innovative oversight. At all times we will act in accordance with our values: we will perform our work with integrity; pursue excellence; operate with effectiveness; embrace collaboration, inclusiveness, and respect; and demand accountability.

Mission

The PCAOB regulates the audits of public companies and SEC-registered brokers and dealers in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

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Fax: (202) 862-8430

New York Office
1251 Avenue of the Americas
16th Floor
New York, NY 10020
Phone: (646) 437-5100

The PCAOB also has offices or locations in Irvine, CA; Los Angeles, CA; San Francisco, CA; Denver, CO; Fort Lauderdale, FL; Tampa, FL; Atlanta, GA; Chicago, IL; Boston, MA; Charlotte, NC; Philadelphia, PA; Dallas, TX; Houston, TX; and Ashburn, VA.

III- BOARD OF DIRECTOR

The five members of the PCAOB Board, including the Chair, are appointed to staggered five-year terms by the Securities and Exchange Commission, after consultation with the Chair of the Board of Governors of the Federal Reserve System and the Secretary of the Treasury.



Erica Y. Williams

Chair

Erica Y. Williams was appointed as Chair of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in November 2021 and sworn in on January 10, 2022. She was reappointed in June 2024 and sworn in on October 24, 2024. Her current term expires on October 24, 2029.

Chair Williams joined the PCAOB from Kirkland & Ellis LLP, where she was a litigation partner. Previously, she was a Special Assistant and Associate Counsel to President Barack Obama, advising the president and his senior advisors on legal and constitutional issues involving economic policy, financial regulation and reform, financial technology, trade, intellectual property, and data protection and privacy.

Before that, Chair Williams spent 11 years at the SEC serving as Deputy Chief of Staff for three chairs. In this role, she oversaw all aspects of the SEC’s operations and served as a senior legal advisor to the SEC chair on regulatory policy and rulemakings, enforcement, compliance examinations, agency management and strategy.

Earlier in her career, Chair Williams served as Assistant Chief Litigation Counsel in the SEC’s Division of Enforcement Trial Unit, where she investigated and litigated numerous complex, high-profile matters. Chair Williams earned both a J.D. and a B.A. from the University of Virginia.

Recent Speeches and Statements by Chair Williams

Statement on SEC Approval of PCAOB Rule Amendment to Enhance the Usefulness of Audit Firm Registration Information

Jan. 2, 2025

Chair Williams’ Statement Before the SEC Open Commission Meeting on the PCAOB’s Proposed 2025 Budget

SEC Open Commission Meeting on the PCAOB’s Proposed 2025 Budget

Dec. 18, 2024

PCAOB Chair Williams Urges Firms to “Keep Up Momentum” as PCAOB Inspectors See Significant Improvements in Aggregate Deficiency Rate at the Largest Firms

AICPA & CIMA Conference on Current SEC and PCAOB Developments

Dec. 10, 2024



Christina Ho

Board Member

Christina Ho was appointed as Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in November 2021 and sworn in on November 9, 2021. Her current term expires on October 24, 2025.

Prior to joining the PCAOB, Board Member Ho served as Vice President of Government Analytics and Innovation at Elder Research. Previously, she served for two years as the Controller and Interim Chief Financial Officer for the University of Maryland College Park, an institution with a budget of over \$2 billion with a diverse research portfolio for over \$1 billion in grants and contracts. From 2009 through 2017, Board Member Ho held a number of senior roles at the U.S. Department of the Treasury. She was the Deputy Assistant Secretary for the Office of Accounting Policy and Financial Transparency from 2014 to 2017. In this capacity, she led the implementation of the Digital Accountability and Transparency Act of 2014 with the goal to track over \$4 trillion in annual spending and link data from over 100 federal agencies into one common data structure. She also oversaw the consolidation and publication of the Financial Report of the U.S. Government, represented the Treasury Department on the Federal Accounting Standards Advisory Board, and led critical operations at Treasury, including the auction operations of Treasury marketable securities and a government-wide accounting program reflecting a daily cash flow in excess of \$50 billion.

Prior to joining the U.S. Treasury, Board Member Ho was a senior manager at Deloitte & Touche LLP. She is a certified public accountant and a certified information system auditor. She also earned a B.S. from Edinboro University of Pennsylvania. Board Member Ho is passionate about serving her community, especially with regard to advancing equality and equity. She previously served on the Board of the Asian Pacific American Legal Resource Center, dedicated to advancing the civil and legal rights of Asian Americans. She was a founding member for the Greater Washington Chapter of Ascend, the largest nonprofit pan-Asian organization for business professionals in North America.

Recent Speeches and Statements by Board Member Ho

An Opportunity for Genuine Collaboration to Advance Audit Quality and Improve the Resiliency of Our Capital Markets

Investment Company Institute’s Accounting Treasurer’s Committee Meeting

Dec. 12, 2024

Statement on the Firm & Engagement Metrics Adopting Release - Will This Unusually Rushed Auditing Standard Suffer the Same Fate of the Auditing Standard 2?

PCAOB Open Board Meeting

Nov. 21, 2024

Statement on the Firm Reporting Adopting Release – Extremism in the Name of Investor Protection

PCAOB Open Board Meeting

Nov. 21, 2024



Kara M. Stein

Board Member

Kara M. Stein was appointed as Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in November 2021 and sworn in on November 18, 2021. Her current term expires on October 24, 2026.

Prior to joining the Board, Board Member Stein served as a Distinguished Policy Fellow and Lecturer-in-Law at the University of Pennsylvania Carey Law School and was Director of the AI, Data, and Capital Markets Initiative at the Center on Innovation, University of California Hastings Law.

From 2013 to 2019, Board Member Stein was a Commissioner of the SEC. There, she was a forceful advocate for addressing the impact of digital transformation on both companies and the agency itself, identifying ways to enhance our securities market structure to promote efficiency and resiliency, updating SEC rules to put investors first, holding both companies and individuals to account for violations of the federal securities laws, and advancing initiatives to further increase competition and facilitate capital formation in our markets.

Earlier in her career, Board Member Stein was Senior Policy Advisor for securities and banking matters for U.S. Senator Jack Reed and Majority Staff Director of the Securities, Insurance, and Investment Subcommittee of the U.S. Senate Committee on Banking, Housing, and Urban Affairs. She holds a J.D. from Yale Law School and a B.A. from Yale College.

Recent Speeches and Statements by Board Member Stein

Driving Improvement in Understanding Elements of Audit Performance

PCAOB Open Board Meeting

Nov. 21, 2024

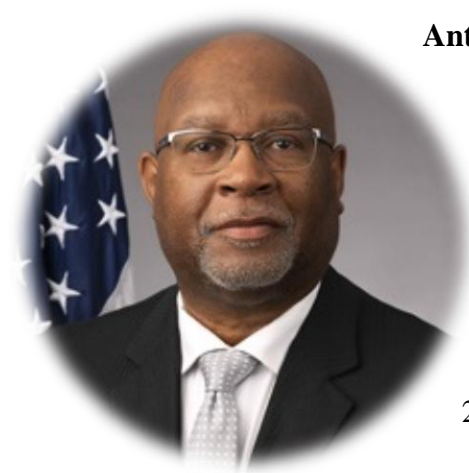
Investor Protection and Understanding Audit Firms: Enhanced Firm Reporting PCAOB Open Board Meeting

Nov. 21, 2024

Statement on the Board’s 2025 Budget and 2022-2026 Strategic Plan

PCAOB Open Board Meeting

Nov. 21, 2024



Anthony C. Thompson

Board Member

Anthony C. Thompson was appointed as a Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in November 2021 and sworn in on January 3, 2022. He was reappointed in June 2022. His current term expires on October 24, 2027.

Prior to joining the PCAOB, Board Member Thompson served as the Executive Director and Chief Administrative Officer of the Commodity Futures Trading Commission (CFTC), where he oversaw the Division of Administration. Before joining the CFTC in 2011, Mr. Thompson held senior positions at the U.S. Department of Agriculture, where he was responsible for leading a workforce of more than 400 personnel and a broad range of programs, including budget and financial management.

Before entering civilian government service, Board Member Thompson served in the United States Air Force for 32 years, reaching the rank of Colonel, where he served as the Chief Budget Officer for the service branch after previously serving as Chief Financial Officer for a number of U.S. Air Force Bases. He earned a B.S. from Regis University, an M.B.A. from Golden Gate University, and an M.S. from Air War College.

Recent Speeches and Statements by Board Member Thompson

Statement in Support of Firm and Engagement Metrics

PCAOB Open Board Meeting

Nov. 21, 2024

Statement in Support of Firm Reporting Amendments

PCAOB Open Board Meeting

Nov. 21, 2024

Statement in Support of the 2025 Budget

PCAOB Open Board Meeting

Nov. 21, 2024



George R. Botic

Board Member

George R. Botic was appointed as a Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in September 2023 and sworn in on October 25, 2023. His current term expires on October 24, 2028.

Board Member Botic is a Certified Public Accountant who has been with the PCAOB since 2003. Prior to his swearing in as a Board Member, he was the Director of the PCAOB’s Division of Registration and Inspections (DRI), which includes the Global Network Firm, Non-Affiliate Firm, and Broker-Dealer Firm inspection programs, as well as the registration program. He oversaw the registration and inspection of all domestic and foreign accounting firms that audit public companies whose securities trade in the U.S., as well as all broker-dealer audits.

Before being named DRI Director in 2018, Board Member Botic had served as Director of the PCAOB’s Office of International Affairs and as Special Advisor to former Chair James R. Doty. From 2003 to 2014, he held several roles within DRI, including as a Deputy Director. Earlier in his career, he was a senior manager with PricewaterhouseCoopers.

Board Member Botic holds a Bachelor of Science in accounting from Shepherd University and received a Master of Accountancy from Virginia Tech.

Recent Speeches and Statements by Board Member Botic

The Democratization of the Audit Process: Statement in Support of the Adoption of Firm and Engagement Metrics

PCAOB Open Board Meeting

Nov. 21, 2024

Statement in Support of the Adoption of Firm Reporting

PCAOB Open Board Meeting

Nov. 21, 2024

Statement in Support of the Board’s 2025 Budget

PCAOB Open Board Meeting

Nov. 21, 2024

12 - PCAOB.

General Auditing Standards.

1000 General Principles and Responsibilities.

- AS 1001 : Responsibilities and Function of the Independent Auditor.
- AS 1005 : Independence.
- AS 1010 : Training and Proficiency of the Independent Auditor
- AS 1015 : Due Professional Care in the Performance of work

1100 General Concepts.

- AS 1101 : Audit Risk.
- AS 1105 : Audit Evidence.
- AS 1110 : Relationship of Auditing standards to Quality Control Standards.

1200 General Activities.

- AS 1201 : Supervision of the Audit Engagement.
- AS 1205 : Part of the Audit Performed by other Independent Auditors.
- AS 1206 : Dividing Responsibility, for the Audit with Another Accounting Firm (new for FYE on or after December 15, 2024)
- AS 1210 : Using the work of an Auditor-Engaged Specialist
- AS 1215 : Audit Documentation.
- AS 1220 : Engagement Quality Review.

1300 Auditor Communications.

- AS 1301 : Communications with Audit Committees
- AS 1305 : Communications About Control Deficiencies in an Audit of financial Statements. Audit Procedures.

2100 Audit Planning and Risk Assessment.

- AS 2101 : Audit Planning.
- AS 2105 : Consideration of Materiality in Planning and Performing an Audit.
- AS 2110 : Identifying and Assess Risks of Material Misstatement

2200 : Auditing Internal Control over Financial Reporting.

- AS 2201 : An Audit of Internal Control over Financial Reporting That is Integrated with an Audit of Financial Statements.

2300 Audit Procedures in Responses to Risks - Nature Timing and Extent.

- AS 2301 : The Auditor's Responses to the Risks of Material Misstatement.

- AS 2305 : Substantive Analytical Procedures.

- AS 2310 : The Confirmation Process.

- AS 2315 : Audit Sampling.

2400 Audit Procedures for Specific Aspects of the Audit

- AS 2401 : Consideration of Fraud in a Financial Statement Audit

- AS 2405 : Illegal Acts by Clients.

- AS 2410 : Related Parties.

- AS 2415 : Consideration of an Entity's Ability to Continue as a Going Concern.

- AS 2820 : Evaluating Consistency of Financial Statements.

2900 Post-Audit Matters.

- AS 2901 : Consideration of Omitted Procedures After the Report Date

- AS 2905 : Subsequent Discovery of Facts Existing at the Audit Date of the Auditor's Report.

Auditor Reporting.

3100 Reporting on Audits of Financial Statements

- AS 3101 : The Auditor's ~~of~~ Financial Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion or Other Reporting Circumstances.

- AS 3110 : Dating of the Independent Auditor's Report.

3300 Other Reporting Topics.

- AS 3305 : Special Reports

- AS 3310 : Special Reports on Regulated Companies.

- AS 3315 : Reporting on Condensed Financial Statements and Selected Financial Data.

- AS 3320 : Association with Financial Statements. Matter Relating to

Filing Under Federal Securities Laws

- AS 4101 : Responsibilities Regarding Under Federal Securities Statutes.
- AS 4105 : Reviews of Interim Financial Information Other Matters Associated with Audits.
- AS 6101 : Letters for Underwriters and Certain Other Requesting Parties.
- AS 6105 : Reports on the Application of Accounting Principles
- AS 6110 : Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.
- AS 6115 : Reporting on Whether a Previously Reported Material Weakness Continues to Exist.



អង្គការអន្តរជាតិ នៃស្ថាប័នសវនកម្មកំពូល

(13) INTOSAI (International Organization of Supreme Audit Institution)

- IV- HISTORY
- V- VISION & MISSION & ADDRESS
- VI- BOARD OF DIRECTOR
- VII- STANDARDS

I- History

In 1953, 34 SAIs and partner organizations met at the initiative of the head of the Supreme Audit Institution of Cuba to take part in the I Congress in Havana. On this occasion, INTOSAI (International Organization of Supreme Audit Institutions) was founded as an international association, and the congress participants decided to hold an INTOSAI congress at different venues every three years.

II- Vision Mission and Address
Vision

INTOSAI continues to evolve as a leading international institution enabling its members as they seek to achieve their full potential in their efforts to enhance public sector accountability, thereby strengthening governance and ultimately improving the lives of citizens.

Mission

INTOSAI’s mission is to support its members in contributing effectively to the accountability of the public sector, promoting public transparency and good governance, and fostering the economy, effectiveness and efficiency of government programs for the benefit of all.

Address:

INTOSAI General Secretariat
Rechnungshof Österreich
Dampfschiffstrasse 2
1030 Vienna
Austria
office(AT)intosai.org
<https://www.issai.org/professional-pronouncements/?n=100-129>

III- Board of Director

The Governing Board meets annually to provide strategic leadership, stewardship, and continuity between Congresses.

The members of the Governing Board are ... (until XXV INCOSAI 2025)			
1	Chairman	Vital do Rêgo	Brazil
2	First Vice-Chairman	Mohamed El-Faisal Youssef	Egypt
3	Second Vice-Chairman	Hussam bin Abdulmohsen Alangari	Saudi Arabia
4	Secretary General	Margit Kraker	Austria
5	Member		Algeria
6	Member	Tony Murphy	European Court of Auditors
7	Member	Deodat Sharma	Guyana
8	Member	K. Sanjay Murthy	India
9	Member	Yayoi Tanaka	Japan
10	Member	David Rogelio Colmenares Páramo	Mexico
11	Member	Junias Etuna Kandjeke	Namibia
12	Member	Karl Eirik Schjøtt-Pedersen	Norway
13	Member	César Aguilar Surichaqui	Peru
14	Member	Marian Banaś	Poland
15	Member	Filipa Urbano Calvão	Portugal
16	Member	Abdulaziz Mohamed Al Emadi	Qatar
17	Member	Boris Kovalchuk	Russian Federation
18	Member	Fuimaono Camillo Afele	Samoa
19	Member	Tsakani Maluleke	South Africa
20	Member	Monthien Charoenpol	Thailand
21	Member	Humaid Obaid Khalifa Obaid Abushibs	United Arab Emirates
22	Member	Gene L. Dodaro	United States of America

INTOSAI-P	INTOSAI Principles			
	INTOSAI Founding Principles INTOSAI-P 1-9			
	INTOSAI Core Principles INTOSAI-P 10-99			
ISSAI	INTOSAI Standards			
	Fundamental Principles of Public Sector Auditing ISSAI 100-129			
	SAI Organisational Requirements ISSAI 130-199			
	Financial Audit	Performance Audit	Compliance Audit	Other Engagements
	FA Principles ISSAI 200-299	PA Principles ISSAI 300-399	CA Principles ISSAI 400-499	ISSAI 600-699
	FA Standards ISSAI 2000-2899	PA Standards ISSAI 3000-3899	CA Standards ISSAI 4000-4899	ISSAI 6000-6499
GUID	INTOSAI Guidance			
	SAI Organisational Guidance GUID 1900-1999			
	Supplementary Financial Audit Guidance GUID 2900-2999	Supplementary Performance Audit Guidance GUID 3900-3999	Supplementary Compliance Audit Guidance GUID 4900-4999	Other Engagements GUID 6500-6999
	Subject Matter Specific Guidance GUID 5000-5999			
	Other Guidance GUID 9000-9999			

13. Intosai Auditing Standards.

List of INTOSAI Auditing Guidelines

1. General Auditing Guidelines.

ISSAI 1000-2999 General Auditing Guidelines on Financial Audit

ISSAI 1000 - Introduction to the INTOSAI Financial Audit Guidelines

ISSAI 1003 - Glossary of Terms to the INTOSAI Financial Audit Guidelines.

ISSAI 1200 - Overall objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards of Auditing.

ISSAI 1210 - Agreeing the Terms of Audit Engagements.

ISSAI 1220 - Quality Control for an Audit of Financial Statements.

ISSAI 1230 - Audit Documentation.

ISSAI 1240 - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.

ISSAI 1250 - Consideration of Laws and Regulations in an Audit of Financial Statements.

ISSAI 1260 - Communication with those Charged with Governance

ISSAI 1265 - Communication Deficiencies in Internal Control to Those Charged with Governance and Management.

ISSAI 1300 - Planning an Audit of Financial Statements.

ISSAI 1315 - Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and its Environment.

ISSAI 1320 - Materiality in Planning and Performing an Audit

ISSAI 1330 - The Auditor's Responses to Assessed Risks.

ISSAI 1402 - Audit Considerations Relating to an Entity Using a Service Organization.

ISSAI 1450 - Evaluation of Misstatements Identified during the Audit

ISSAI 1500 - Audit Evidence.

ISSAI 1501 - Audit Evidence - Specific Considerations for Selected Items

ISSAI 1505 - External Confirmations.

ISSAI 1510 - Initial Audit Engagements - Opening Balances

ISSAI 1520 - Analytical procedures

- ISSAI 1520 - Audit Sampling.
- ISSAI 1540 - Audit Accounting Estimates, including Fair Value Accounting Estimates and Related Disclosure.
- ISSAI 1550 - Related Parties.
- ISSAI 1560 - Subsequent Events
- ISSAI 1570 - Going Concern.
- ISSAI 1580 - Written Representation
- ISSAI 1600 - Special considerations - Audits of Group Financial Statements (Including the work of Component Auditors)
- ISSAI 1610 - Using the work of Internal Auditors.
- ISSAI 1620 - Using the work of an Auditor's Expert.
- ISSAI 1700 - Forming an Opinion and Reporting on Financial Statements
- ISSAI 1705 - Modifications to the Opinion in the Independent Auditor's Report
- ISSAI 1706 - Emphasis of Matter ~~Para~~ Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
- ISSAI 1710 - Comparative Information - Corresponding Figures and Comparative Financial Statements.
- ISSAI 1720 - The Auditor's Responsibilities Relating to Other Information in Documents Containing Audits of Financial Statements.
- ISSAI 1800 - Special Consideration - Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks.
- ISSAI 1805 - Special Considerations - Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement.
- ISSAI 1810 - Engagements to Report on Summary Financial Statements
- ISSAI 3000 - 3999 General Auditing Guidelines on Performance Auditing
- ISSAI 3000 - Standards and Guidelines for Performance Auditing based on INTOSAI's Auditing Standards and Practice Experience.
- ISSAI 3100 - Performance Audit Guidelines key Principles.
- ISSAI 4000 - 4999 General Auditing Guidelines on Compliance Audit
- ISSAI 4000 - Compliance Audit Guidelines - General Introduction.
- ISSAI 4100 - Compliance Audit - For Audits Performed Separately the Audit of Financial Statements.

- ISSAI 4200 - Compliance Audit Related to the Audit of Financial Statements. of Internal Controls of Public Debt.
- ISSAI 5411 - Debt Indicators
- ISSAI 5420 - Public Debt Management and Fiscal Vulnerability. Potential Rates for SAIs.
- ISSAI 5421 - Guidance on Definition and Disclosure of Public Debt.
- ISSAI 5422 - An Exercise of Reference Terms to Carry out Performance Audit of Public Debt.
- ISSAI 5430 - Fiscal Exposures Implications for Debt Management and the Role for SAIs.
- ISSAI 5440 - Guidance for Conducting a Public Debt Audit - the Use of Substantive Tests in Financial Audits.
- ISSAI 5500-5599 Guidelines on Audit of Disaster-related Aid.
- ISSAI 5500 - Introduction to the 5500 Series of ISSAI and INTOSAI GOV 9250
- ISSAI 5510 - The Audit of disaster risk reduction.
- ISSAI 5520 - The Audit of disaster-related aid.
- ISSAI 5530 - Adapting Audit Procedures to take account of the Increase risk of fraud and Corruption in the emergency phase following a disaster.
- ISSAI 5540 - Use of geospatial information in Auditing disaster Management and disaster-related aid.
- ISSAI 5600 - 5699 Guidelines on Peer Reviews.
- ISSAI 5600 - Peer Reviews Guideline.
- + INTOSAI Guidelines for Good Governance.
 - INTOSAI GOV 9100 - 9230 : Internal Control and Accounting Standards.
 - INTOSAI GOV 9100 : Guidelines for internal control standard for The Public sector.
 - INTOSAI GOV 9110 : Guidelines for Reporting on the effectiveness of Internal Control.
 - INTOSAI GOV 9120 : Branding a foundation for Accountability in Government.
 - INTOSAI GOV 9130 : Further Information on Entity Risk management.

- INTOSAI - GOV 9140 : International Auditor's Independence In the Public Sector.
- INTOSAI - GOV 9150 : Cooperation and Coordination Between SAI's and Internal Auditor's in the Public Sector.
- INTOSAI - GOV 9220 : Management Discussion and Analysis of Financial, Performance and Other Information.
- INTOSAI - GOV 9230 : GuideLine on Detmition and Disclosure for Public Dept.
- INTOSAI - GOV 9250 - 9299 : Intergrated Fmancail Accountability Frame work