

## Response to the IFAC Part 2, SMO Self-Assessment Questionnaire

**Member Name:** Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire  
**Country:** Ivory Coast  
**Published Date:** March 2007

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Number	Question Title/Text/Help text	Answer	Comments
<b>IFAC Part 2 SMO Self-Assessment</b>			
1.	<b>SMO 1</b>		
1.1.	<b>Quality Assurance Program</b>		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1 <input type="radio"/> Yes  2 <input checked="" type="radio"/> No	Not yet. But it will be available during fiscal year 2008.
1.1.2.	<i>Quality Assurance Review Program Follow Up</i> What plans do you have for developing and implementing a quality assurance review program, or if you do not have those plans, what special reasons or conditions for that fact exist?	We are in partnership with FIDEF to develop and implement a quality review program	
2.	<b>SMO 2</b>		

Number	Question Title/Text/Help text	Answer	Comments
2.1.	<p><i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education</p> <p>2 <input checked="" type="checkbox"/> Complete a practical experience requirement</p> <p>3 <input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.2.	<p><i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.3.	<b>Professional Accountancy Education</b>		
2.3.1.	<p><i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Our organization</p> <p>2 <input checked="" type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Universities</p>	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/> Approved training institutions 5 <input type="checkbox"/> Government bodies 6 <input checked="" type="checkbox"/> Other organizations	
2.3.2.	<p><i>Describe Other Organizations</i> Where your response in question 2.3.1 indicates another IFAC member body, universities, approved training institutions, and / or other organizations deliver the professional accountancy education program, describe these organizations and their legal authority to deliver the program. (Include the name of the other IFAC member body where relevant).</p>	UEMOA and CSOEC	DECOFI - DIPLOME D'ETUDESCOMPTABLES ET FINANCIERES (UEMOA'S DEGREE) OR DEC - DIPLOME D'EXPERTISE COMPTABLE (FRENCH DIPLOMA) is required.
2.3.3.	<p><i>Prof Accountancy Education Program Follow Up</i> Please describe how your organization ensures the professional accountancy education program, delivered by the organization in response to question 2.3.1., meets the required content.</p> <p>Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p>	Reliance is placed on the French education system and French IFAC member as well as the regional education program delivered by UEMOA	
2.11.	<b>IES 5 Practical Experience Requirement</b>		

<b>Number</b>	<b>Question Title/Text/Help text</b>	<b>Answer</b>	<b>Comments</b>
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>	Our organization verify the authenticity of the Diploma.	
2.11.4.	<p><i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.</p>	<p>1 <input checked="" type="radio"/> Three years</p> <p>2 <input type="radio"/> Less than three years</p> <p>3 <input type="radio"/> More than three years</p>	
2.11.6.	<b>Practical Application SMO 2</b>		
2.11.6.1.	<p><i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?</p>	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2Ⓒ No	
2.11.7.	<b>Timing of Experience</b>		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the professional accountancy education program of study 3 <input type="checkbox"/> After the professional accountancy education program of study	
2.12.	<b>IES 5 Monitoring of Practical Experience Requirement</b>		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1Ⓒ Yes 2Ⓐ No	
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and assessed? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Mentoring system 2 <input checked="" type="checkbox"/> Approved training employers and organizations 3 <input type="checkbox"/> Self-declaration required from the candidate 4 <input type="checkbox"/> Record of the practical	

Number	Question Title/Text/Help text	Answer	Comments
		<p>experience is kept and submitted to the member body when applying for membership</p> <p>5 <input checked="" type="checkbox"/> An assessment is made by the mentor or employer</p> <p>6 <input type="checkbox"/> Other (please describe)</p>	
2.13.	<b>IES 6 Assessment of Prof Capabilities and Competence</b>		
2.13.1.	<p><i>Assessment by IFAC Body or Other</i></p> <p>Section 2.13 deals with the final assessment requirements established by your organization.</p> <p>Select all the organizations involved in conducting the final assessment.</p> <p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>1 <input type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).</p> <p>2 <input checked="" type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Government or regulatory body</p> <p>4 <input type="checkbox"/> Other</p>	<p>We have not our own diploma. So the final assessment is conducted by France.</p>
2.13.2.	<i>Assessment - Name of IFAC Organization</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<i>SMO 2</i> State the name of the IFAC member body, government or regulatory body, or other organization that conducts the final assessment.	France Government and CSOEC (Conseil Supérieur de l'Ordre des Experts Comptables)	
2.13.3.	<i>MB Input Follow Up</i> Please describe how does your organization provide input into the government or regulatory body or other organization's assessment activities?	Nothing	
2.13.4.	<i>Characteristics of Assessment</i> Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Uniform for all students  <input type="checkbox"/> Given simultaneously where it is being held in more than once location in the country  <input type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals  <input type="checkbox"/> None of the above	Our organization does not conduct the final assessment.
2.13.5.	<i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge,	Our organization does not conduct the final assessment.

<b>Number</b>	<b>Question Title/Text/Help text</b>	<b>Answer</b>	<b>Comments</b>
		professional skills, and professional values, ethics, and attitudes 2 <input type="checkbox"/> Specified practical experience requirements 3 <input type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	
2.13.6.	<b><i>Timing Considerations for Final Assessment</i></b> Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.	1 <input checked="" type="radio"/> Yes         2 <input type="radio"/> No	Our organization does not conduct the final assessment.
2.13.7.	<b><i>Requirement or Restrictions</i></b> Describe the requirements or restrictions relating to when the final assessment must be undertaken.	Our organization does not conduct the final assessment.	
2.13.8.	<b><i>Assess Professional Knowledge</i></b> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.	Our organization does not conduct the final assessment.	



<b>Number</b>	<b>Question Title/Text/Help text</b>	<b>Answer</b>	<b>Comments</b>
2.13.9.	<i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.		Our organization does not conduct the final assessment.
2.13.10.	<i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.		Our organization does not conduct the final assessment.
2.13.11.	<i>Recorded or Oral Format</i> Is the final assessment conducted through:	<input type="radio"/> 1 Recorded format with recorded (e.g. written) response required <input type="radio"/> 2 Oral format with oral responses <input checked="" type="radio"/> 3 Both recorded and oral response formats	
2.13.12.	<i>Recorded Proportion</i> Approximately what proportion of the final assessment requires candidates' responses to be in recorded form?	<input type="radio"/> 1 Less than 25% <input type="radio"/> 2 25% <input type="radio"/> 3 50%	

Number	Question Title/Text/Help text	Answer	Comments
		4○ 75% 5⊙ 100%	
2.13.13.	<i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?	1□ Multiple choice questions  2□ Case studies 3☑ Technical questions 4☑ Thesis 5□ Other (please describe) 6□ None of the above	
2.13.14.	<i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.	Our organization does not conduct the final assessment.	
2.13.15.	<i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.	1○ Yearly (or once a year)  2⊙ Half yearly (or twice a year) 3○ Three sessions a year 4○ Four sessions a year 5○ Five sessions a year 6○ Other (please describe the	

Number	Question Title/Text/Help text	Answer	Comments
		frequency of the examinations)	
2.14.	<b>IES 7 Continuing Professional Development - CPD</b>		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	1 <input checked="" type="checkbox"/> Our organization	
		2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)	
		3 <input type="checkbox"/> Law and / or regulation (state the name of the law / regulation)	
		4 <input type="checkbox"/> Other (please describe)	
2.14.2.	<p><i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.</p>	1 <input checked="" type="checkbox"/> All our qualified members	
		2 <input type="checkbox"/> Qualified members who	

Number	Question Title/Text/Help text	Answer	Comments
		<p>perform audits of listed entities</p> <p>3 <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p>4 <input type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p>5 <input type="checkbox"/> Qualified members who are employed in business</p> <p>6 <input type="checkbox"/> Other (please describe)</p>	
2.14.3.	<b>Requirement - CPD</b>		
2.14.3.1.	<p><i>Type of CPD Requirement</i></p> <p>Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years</p> <p>2 <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>3 <input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified</p>	

Number	Question Title/Text/Help text	Answer	Comments
		courses or knowledge content)	
		4 <input type="checkbox"/> Other	
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?	1 <input type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period. 2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year 3 <input checked="" type="radio"/> Other	40 hours
2.14.3.4.	<i>Other Hours Follow Up</i> Describe the continuous development hours required by members.	Minimum 40 hours per year per member	
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements 2 <input type="radio"/> No, there is no monitoring process for CPD requirements	

Number	Question Title/Text/Help text	Answer	Comments
2.14.4.	<b>Monitoring of CPD Requirement</b>		
2.14.4.1.	<p><i>Monitoring Process SMO 2</i></p> <p>Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Professional accountants are required to submit a declaration</p> <p>2 <input checked="" type="checkbox"/> Professional accountants are required to submit evidence</p> <p>3 <input type="checkbox"/> Our organization audits a sample of professional accountants to check compliance</p> <p>4 <input type="checkbox"/> Compliance is monitored through firm quality control standards</p> <p>5 <input type="checkbox"/> Compliance is monitored through a quality assurance review program</p> <p>6 <input type="checkbox"/> Other (please describe)</p> <p>7 <input type="checkbox"/> None of the above</p>	
2.14.4.3.	<p><i>Sanctions SMO 2</i></p> <p>Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?</p>	<p>1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed</p> <p>2 <input type="radio"/> No, sanctions or other non-</p>	

Number	Question Title/Text/Help text	Answer	Comments
		compliance actions are not imposed	
2.14.4.4.	<i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.	Unpaid member's annual contribution: suspension Disciplinary sanctions: suspension for 1 to 12 months or striking off	
2.15.	<i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.	We organize the seminars with the assistance of FIDEF	
3.	<b>SMO 3</b>		
3.1.	<i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.  Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to	1 <input type="checkbox"/> Yes for audits of listed entities	No law and regulation

Number	Question Title/Text/Help text	Answer	Comments
	<p>this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>2 <input type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input checked="" type="checkbox"/> No for audits of listed entities</p> <p>4 <input checked="" type="checkbox"/> No for audits of non-listed entities</p>	
3.2.	<p><b>Responsibility for Private Sector Auditing Standards</b></p>		
3.2.1.	<p><i>Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.2.6.	<p><i>Responsibility for Auditing Standards</i></p> <p>Who has the authority for establishing the</p>	<p>1 <input type="radio"/> Our organization</p>	



Number	Question Title/Text/Help text	Answer	Comments
	auditing standards for listed and non-listed entities?	<p>2○ Another IFAC member body</p> <p>3○ Joint process between our organization and another IFAC member body or other organization</p> <p>4Ⓞ Another organization</p>	
3.2.7.	<i>Responsibility - Other SMO 3</i> State the organization's name that is responsible for establishing auditing standards for audits of listed and non-listed entities.	The West African Regional Body has responsibility but is not functioning. ISAs as translated by FIDEF are used in practice.	
3.7.	<b>Other Organization Standard-Setter SMO 3</b>		
3.7.1.	<i>Standard-Setter and Convergence SMO 3</i> Has the standard-setter established convergence of national auditing standards with IAASB pronouncements? Select the answer option that is most appropriate.	<p>1○ Standard-setter's convergence objectives are not known</p> <p>2○ Standard-setter has established convergence as a formal objective</p> <p>3Ⓞ Standard-setter has not established convergence as a formal objective</p>	
3.11.	<i>Activities to Promote IAASB</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<i>Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.	We organize the seminars with the assistance of FIDEF	
4.	<b>SMO 4</b>		
4.1.	<b>Responsibility and National Ethical Requirements</b>		
4.1.1.	<i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members?  <b>Help text:</b> In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.	1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements  2 <input type="radio"/> No, our organization does not establish ethical requirements	
4.1.2.	<i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?	1 <input checked="" type="radio"/> Yes  2 <input type="radio"/> No	With the assistance of FIDEF
4.1.9.	<i>IFAC MB Approach to Ethics</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.</p>	<p>1 <input checked="" type="radio"/> Our organization adopted the IFAC Code as issued without modifications</p> <p>2 <input type="radio"/> Our organization adopted the IFAC Code but with modifications</p> <p>3 <input type="radio"/> Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4 <input type="radio"/> Our organization develops our own ethical requirements and uses another approach to</p>	

Number	Question Title/Text/Help text	Answer	Comments
			incorporate the IFAC Code of Ethics
4.2.	<b>MB and Version of IFAC Code</b>		
4.2.1.	<i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?	<p>1 <input checked="" type="radio"/> The IFAC Code currently in effect, revised and issued in June 2004</p> <p>2 <input type="radio"/> A version issued prior to 2004</p> <p>3 <input type="radio"/> The revised IFAC Code issued and in effect June 30, 2006</p>	
4.2.3.	<i>MB and Revised Code</i> Does your organization have plans to adopt the revised IFAC Code (effective June 30, 2006) or revise your ethical requirements to incorporate the revised IFAC Code? Select the option that is the most relevant.	<p>1 <input type="radio"/> Our organization has already amended our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>2 <input type="radio"/> Our organization is in the process of amending or has included a plan to amend our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>3 <input checked="" type="radio"/> Our organization currently has not included in our work program a plan to amend our ethical requirements for the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		revised IFAC Code (effective June 30, 2006) 4○ Other (please describe)	
4.2.4.	<i>MB and Revised Code Follow Up</i> Please describe the reasons why adoption or revisions to your ethical requirements for the revised IFAC Code (effective June 30, 2006) is not in the current work program.	Please note that ONECCA- CI will adopt the revised code in due course in line with the recommendations of FIDEF as ISAs	
4.3.	<i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?	1⊙ Yes	
		2○ No	
4.4.	<b>Gov / Reg Bodies and Ethical Requirements</b>		
4.4.1.	<i>Gov/Reg Bodies - Ethical Requirements</i> Where ethical requirements applicable to your members are established in law or regulation, do they include any of the following types of laws and regulations? Select all the answer options that are appropriate.	1□ There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical requirements to be complied with by all professional accountants	

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities</p> <p>3 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit entities other than listed entities</p> <p>4 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)</p> <p>5 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements for professional accountants employed in business</p> <p>6 <input checked="" type="checkbox"/> None of the above</p>	
4.4.2.	<p><i>Gov/Reg Bodies - Other Law/Reg</i> Please describe in general terms the types of</p>	The law which have established our	

Number	Question Title/Text/Help text	Answer	Comments
	laws / regulations that establish ethical requirements that are applicable to your members.	organization and the internal regulation of our organization	
4.4.7.	<p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the IFAC Code of Ethics to the relevant government or regulatory body that sets ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p>	This year, our organization have organized 2 seminars to promote IFAC Code	
4.11.	<p><i>Translation of IFAC Code</i> Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> No, as English is an official language or widely spoken language</p> <p>2 <input type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p>3 <input checked="" type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4 <input type="checkbox"/> No, the IFAC Code has not been translated and English is</p>	

Number	Question Title/Text/Help text	Answer	Comments
			not an official language or widely spoken language
4.12.	<i>Translation Body SMO 4</i> What organization translated the IFAC Code and which version of the Code was translated (e.g. IFAC Code currently in effect, a previous version)?	IFAC Code has been translated by FIDEF	
4.14.	<b>IFAC Code Translated SMO 4</b>		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> It was translated by a government or regulatory body and the information is not available	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<input type="radio"/> Our organization is the principal translator <input checked="" type="radio"/> The government or another organization is the principal translator <input type="radio"/> Our organization and the government or another organization are the principal translators <input type="radio"/> It was translated by a government or regulatory	



Number	Question Title/Text/Help text	Answer	Comments
			body and the information is not available
4.14.3.	<i>Key Words SMO 4</i> Does the translation process include a list of key words including terms defined within the IFAC Code?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No 3 <input type="radio"/> It was translated by a government or regulatory body and the information is not available	
4.14.4.	<i>Faithful Translation SMO 4</i> What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.	See French response	
4.15.	<i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.	We organize the seminars with the assistance of FIDEF	
5.	<b>SMO 5</b>		
5.1.	<i>Public Sector Accounting Standards -</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>Objective</i> Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?</p>	<p>1 <input checked="" type="radio"/> Yes  2 <input type="radio"/> No 3 <input type="radio"/> Information is not available or not known</p>	
5.3.	<b>Convergence and IPSASs</b>		
5.3.1.	<p><i>Convergence Approach - IPSASs</i> Which of the following best describes government's convergence objective? Select the answer option that is the most appropriate.</p>	<p>1 <input type="checkbox"/> IPSASs are adopted as drafted without amendments  2 <input type="checkbox"/> IPSASs are adopted with amendments 3 <input type="checkbox"/> National public sector accounting standards are developed with a process to eliminate differences between the national standards and IPSASs 4 <input checked="" type="checkbox"/> IPSASs are incorporated using another approach</p>	
5.3.2.	<p><i>Other Basis of Incorporation SMO 5</i> Please provide a description about the approach used to incorporate IPSASs.</p>	Not yet applicable	

Number	Question Title/Text/Help text	Answer	Comments
5.3.3.	<p><i>Comparison Information SMO 5</i> Is information about the IPSASs that have been incorporated (e.g. by adoption or other approaches) publicly available? Information should include the IPSASs issued and in effect that have been incorporated and differences between the IPSASs and national public sector accounting standards where differences exist.</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> <p>3 <input checked="" type="radio"/> Our organization is not aware of such information</p>	
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i> Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	<p>We organize the seminars with the assistance of FIDEF</p>	
6.	<b>SMO 6</b>		
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
	your organization for misconduct, including breaches of professional standards and rules?	2○ No	
6.3.	<b>Responsibility for Investigation and Discipline</b>		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i></p> <p>Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p>	<p>1○ Yes, our organization has this responsibility</p> <p>2○ No, responsibility for investigation and discipline rests solely with an external body</p> <p>3○ Our organization shares responsibility for investigation and discipline with an external body</p> <p>4⊙ Other</p>	
6.3.3.	<p><i>Description of Other Body Responsible</i></p> <p>Provide the names of the organizations responsible for investigation and discipline</p>	Commission Nationale de Discipline and Cour suprême high	

Number	Question Title/Text/Help text	Answer	Comments
	and the nature of this responsibility.	government jurisdiction	
6.3.4.	<i>Detailed Assessment</i> Does the answer to Question 6.3.1 indicate that your organization has some responsibility or role in carrying out an investigation and discipline function as described in SMO 6?	1 <input type="radio"/> Yes  2 <input checked="" type="radio"/> No	
6.4.	<i>Activities to Promote SMO 6</i> Please describe what activities your organization undertakes to promote obligations set in SMO 6, Investigation and Discipline.	By seminars	
7.	<b>SMO 7</b>		
7.1.	<i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.  Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the	1 <input type="checkbox"/> Yes, for financial statements of listed entities	

Number	Question Title/Text/Help text	Answer	Comments
	<p>standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>2 <input type="checkbox"/> Yes, for financial statements of non-listed entities</p> <p>3 <input checked="" type="checkbox"/> No, for financial statements of listed entities</p> <p>4 <input checked="" type="checkbox"/> No, for financial statements of non-listed entities</p>	
7.2.	<p><b>Responsibility for Private Sector Accounting Standards</b></p>		
7.2.1.	<p><i>Accounting Standards - Private Sector</i></p> <p>Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The accounting standards for listed entities and non-listed entities are not the same set of standards</p>	

Number	Question Title/Text/Help text	Answer	Comments
7.2.6.	<i>Responsibility for Accounting Standards</i> Who has the authority establishing the accounting standards for listed and non-listed entities?	<input type="radio"/> Our organization <input type="radio"/> Another IFAC member body <input type="radio"/> Joint process between our organization and another IFAC member body <input checked="" type="radio"/> Another organization	Système comptable de l'OHADA (accounting system of OHADA, SYSCOHADA)
7.2.7.	<i>Responsibility - Other SMO 7</i> State the organization's name that is responsible for establishing accounting standards for listed and non-listed entities.	Système comptable de l'OHADA (accounting system of OHADA, SYSCOHADA)	
7.7.	<b>Other Organization Standard-Setter SMO 7</b>		
7.7.1.	<i>Standard-Setter and Convergence SMO 7</i> Has the standard-setter established convergence of national accounting standards with IFRSs and other IASB pronouncements? Select the answer option that is most appropriate.	<input checked="" type="radio"/> Standard-setter's convergence objectives are not known <input type="radio"/> Standard-setter has established convergence as a formal objective <input type="radio"/> Standard-setter has not established convergence as a formal objective	ONECCA supports in the CCOA and the CNC the convergence of the national standards to the IAS/IFRS.

Number	Question Title/Text/Help text	Answer	Comments
7.11.	<p><i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	<p>We organize the seminars with the assistance of FIDEF</p>	
8.	<b>Certification of Chief Executive</b>		
8.1.	<p><i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click <a href="#">Part 2 SMO Self Assessment Certification.doc</a> here to download a copy of the Certification form.</p>	<p>1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted</p>	
		2 <input type="checkbox"/>	



#### **SMO 4: Provisions Relating to Threats to Independence**

In completing this report, IFAC members and associate should refer to the terms defined in the revised IFAC Code of Ethics (see Definitions)

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
	<b>General:</b>			
<b>1.</b>	<b>290.13</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>2.</b>	<b>290.21</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Restricted Use Reports:</b>			
<b>3.</b>	<b>290.19</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Engagement Period:</b>			
<b>4.</b>	<b>290.31</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
				<b>IFAC Code</b>
<b>5.</b>	<b>290.32</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>6.</b>	<b>Provisions Applicable to All Assurance Clients:</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>7.</b>	<b>290.106</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Provisions Applicable to Financial Statement Audit Clients:</b>			
<b>8.</b>	<b>290.113</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>9.</b>	<b>290.114</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
				<b>IFAC Code</b>
<b>10.</b>	<b>290.115</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>11.</b>	<b>290.117</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>12.</b>	<b>290.119</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>13.</b>	<b>290.121</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Provisions Applicable to Non-Financial Statement Audit Assurance Clients:</b>			
<b>14.</b>	<b>290.122</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
				<b>IFAC Code</b>
<b>15.</b>	<b>290.123</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>16.</b>	<b>290.124</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Loans and Guarantees:</b>			
<b>17.</b>	<b>290.129</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>18.</b>	<b>290.130</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>19.</b>	<b>290.131</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>20.</b>	<b>Close Business Relationships With</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
	<b>Assurance Clients:</b>			<b>implementation of IFAC Code</b>
<b>21.</b>	<b>290.132</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Family and Personal Relationships:</b>			
<b>22.</b>	<b>290.136</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Recent Service with Assurance Clients:</b>			
<b>23.</b>	<b>290.147</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Serving as an Officer or Director on the Board of Assurance Clients:</b>			
<b>24.</b>	<b>290.149</b>	<b>No</b>	<b>No national ethical</b>	<b>Our organization</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
			<b>requirements.</b>	<b>recommend the implementation of IFAC Code</b>
<b>25.</b>	<b>290.151</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Financial Statement Audit Clients That are Listed Entities:</b>			
<b>26.</b>	<b>290.154</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Provision of Non-Assurance services to Assurance Clients:</b>			
<b>27.</b>	<b>290.158</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>28.</b>	<b>290.159</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the</b>

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
				<b>implementation of IFAC Code</b>
<b>29.</b>	<b>Preparing Accounting Records and Financial Statements:</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>30.</b>	<b>290.167</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>31.</b>	<b>290.171</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Valuation Services:</b>			
<b>32.</b>	<b>290.176</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Provision of Internal Audit Services to Financial Statement Audit</b>			

	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
	<b>Clients:</b>			
<b>33.</b>	<b>290.185</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Provision of IT Systems Services to Financial Statement Audit Client:</b>			
<b>34.</b>	<b>290.188</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Temporary Staff Assignments to Financial Statement Audit Clients:</b>			
<b>35.</b>	<b>290.192</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>36.</b>	<b>290.200</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the</b>



	<b>Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)</b>	<b>Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe</b>	<b>Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.</b>	<b>Comment Box for additional information</b>
				<b>implementation of IFAC Code</b>
<b>37.</b>	<b>290.202</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
<b>38.</b>	<b>290.204</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Pricing:</b>			
<b>39.</b>	<b>290.209</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Contingent Fees:</b>			
<b>40.</b>	<b>290.11</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of IFAC Code</b>
	<b>Gifts and Hospitality:</b>			
<b>41.</b>	<b>290.213</b>	<b>No</b>	<b>No national ethical requirements.</b>	<b>Our organization recommend the implementation of</b>

	Paragraph (refer to the full text of the relevant paragraph in the revised IFAC Code of Ethics)	Does the same /equivalent or similar national ethical requirement exist? Answer Options: 1. Yes 2. No 3. Under development – please describe 4. Other – please describe	Describe differences between the revised IFAC Code and the national ethical requirements including differences in scope of application and required actions and safeguards by the professional accountant.	Comment Box for additional information
				<b>IFAC Code</b>

### SMO 3: Comparison with IAASB Pronouncements

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	Glossary of Terms			IAASB Glossary of Terms: Confirm whether terms defined in the IAASB Glossary have the same term and meaning in the national auditing standards and related pronouncements.	
ISQC 1	International Standards on Quality Control (ISQC) Quality Control for	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	<p><b>Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.</b></p> <p><b>Systems in compliance with ISQC 1 are required to be established by June 15, 2005</b></p>				
	<p><b>International Framework for Assurance Engagements (ISA Framework of</b></p>	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	International Standards on Auditing was withdrawn in December 2004)				
	International Standards on Auditing (ISAs)	N/A	None	None	National auditing standard doesn't exist
ISA 200	Objective and General Principles Governing an Audit of Financial Statements	N/A	None	None	National auditing standard doesn't exist
ISA 210	Terms of Audit Engagements	N/A	None	None	National auditing standard doesn't exist
ISA 220 (Revised)	Quality Control for Audits of Historical Financial Information	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	Effective for audits of historical financial information for periods commencing on or after June 15, 2005				
ISA 230	Documentation	N/A	None	None	National auditing standard doesn't exist
ISA 240	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements  Effective for audits of financial statements for periods beginning	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	on or after December 15, 2004				
ISA 250	Consideration of Laws and Regulations in an Audit of Financial Statements	N/A	None	None	National auditing standard doesn't exist
ISA 260	Communications of Audit Matters With Those Charged With Governance  Effective for audits of financial statements for periods ending on or after December 31, 2000	N/A	None	None	National auditing standard doesn't exist
ISA 300	Planning an Audit of Financial Statements	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	Effective for audits of financial statements for periods beginning on or after December 15, 2004				
ISA 315	<p>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</p> <p>Effective for audits of financial statements for periods beginning on or after December 15, 2004 (ISA 310 Knowledge)</p>	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.



No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	of the Business was withdrawn in December 2004)				
ISA 320	Audit Materiality	N/A	None	None	National auditing standard doesn't exist
ISA 330	The Auditor's Procedures in Response to Assessed Risks  Effective for audits of financial statements for periods beginning on or after December 15, 2004 (ISA 400 Risk Assessments and ISA 401 Internal Control and	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	Auditing in a Computer Information Systems Environment were withdrawn in December 2004)				
ISA 402	Audit Considerations Relating to Entities Using Service Organizations				
ISA 500	Audit Evidence  Effective for audits of financial statements for periods beginning on or after December 15, 2004	N/A	None	None	National auditing standard doesn't exist
ISA 501	Audit Evidence—	N/A	None	None	National auditing

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	Additional Considerations for Specific Items				standard doesn't exist
ISA 505	External Confirmations  Effective for audits of financial statements for periods ending on or after December 31, 2001	N/A	None	None	National auditing standard doesn't exist
ISA 510	Initial Engagements— Opening Balances	N/A	None	None	National auditing standard doesn't exist
ISA 520	Analytical Procedures	N/A	None	None	National auditing standard doesn't exist
ISA 530	Audit Sampling and Other Selective Testing Procedures	N/A	None	None	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	Effective for audits of financial statements for periods ending on or after July 1, 1999				
ISA 540	Audit of Accounting Estimates	N/A	None	None	National auditing standard doesn't exist
ISA 545	Auditing Fair Value Measurements and Disclosures  Effective for audits of financial statements for periods ending on or after December 31, 2003	N/A	None	None	National auditing standard doesn't exist
ISA 550	Related Parties	N/A	None	None	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
					exist
ISA 560	Subsequent Events	N/A	None	None	National auditing standard doesn't exist
ISA 570	Going Concern  Effective for audits of financial statements for periods ending on or after December 31, 2000	N/A	None	None	National auditing standard doesn't exist
ISA 580	Management Representations	N/A	None	None	National auditing standard doesn't exist
ISA 600	Using the Work of Another Auditor	N/A	None	None	National auditing standard doesn't exist
ISA 610	Considering the Work of Internal Auditing	N/A	None	None	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
ISA 620	Using the Work of an Expert	N/A	None	None	National auditing standard doesn't exist
ISA 700	The Auditor's Report on Financial Statements  Effective for audits of financial statements for periods ending on or after September 30, 2002	N/A	None	None	National auditing standard doesn't exist
ISA 710	Comparatives  Effective for reports issued or reissued on or after July 1, 1997	N/A	None	None	National auditing standard doesn't exist
ISA 720	Other Information in Documents	N/A	None	None	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	Containing Audited Financial Statements				exist
ISA 800	The Auditor’s Report on Special Purpose Audit Engagements	N/A	None	None	National auditing standard doesn’t exist
	International Auditing Practice Statements (IAPSs)	N/A	None	None	National auditing standard doesn’t exist
IAPS 1000	Inter-Bank Confirmation Procedures	N/A	None	None	National auditing standard doesn’t exist
IAPS 1004	The Relationship Between Bank Supervisors and Banks’ External Auditors	N/A	None	None	National auditing standard doesn’t exist
IAPS 1005	The Special Considerations in the Audit of Small	N/A	None	None	National auditing standard doesn’t exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter’s work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state “None”)	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)	Comment Box for additional relevant information
	<b>Entities</b>				
<b>IAPS 1006</b>	<b>Audits of the Financial Statements of Banks</b>	N/A	None	None	National auditing standard doesn't exist
<b>IAPS 1010</b>	<b>The Consideration of Environmental Matters in the Audit of Financial Statements</b>	N/A	None	None	National auditing standard doesn't exist
<b>IAPS 1012</b>	<b>Auditing Derivative Financial Instruments</b>	N/A	None	None	National auditing standard doesn't exist
<b>IAPS 1013</b>	<b>Electronic Commerce—Effect on the Audit of Financial Statements</b>	N/A	None	None	National auditing standard doesn't exist
<b>IAPS 1014</b>	<b>Reporting by Auditors on Compliance With International</b>	N/A	None	None	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.



No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	<b>Financial Reporting Standards</b>  Approved in March 2003 for publication on June 1, 2003				
	<b>International Standards on Review Engagements (ISREs)</b>	N/A	None	None	National auditing standard doesn't exist
<b>ISRE 2400</b>	<b>Engagements to Review Financial Statements (Previously ISA 910)</b>	N/A	None	None	National auditing standard doesn't exist
	<b>International Standards on Assurance Engagements (ISAEs)</b>	N/A	None	None	National auditing standard doesn't exist
<b>ISAE 3000</b>	<b>Assurance</b>	N/A	None	None	National auditing

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	<b>Engagements Other Than Audits or Reviews of Historical Financial Information</b>  Effective for assurance reports dated on or after January 1, 2005				standard doesn't exist
<b>ISAE 3400</b>	<b>The Examination of Prospective Financial Information (Previously ISA 810)</b>	N/A	None	None	National auditing standard doesn't exist
	<b>International Standards on Related Services (ISRSs)</b>	N/A	None	None	National auditing standard doesn't exist
<b>ISRS 4400</b>	<b>Engagements to Perform Agreed-</b>	N/A	None	None	National auditing standard doesn't

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

No.	IAASB Pronouncements Issued and in Effect <sup>1</sup> as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. <sup>2</sup>	Describe any national auditing standards and related pronouncements requirements that are not required by the IAASB pronouncements (or state "None")	Describe the IAASB principles, procedures or related guidance that are omitted from or modified to comply with national requirements or practices (or state "None")	Comment Box for additional relevant information
	upon Procedures Regarding Financial Information (Previously ISA 920)				exist
ISRS 4410	Engagements to Compile Financial Information (Previously ISA 930)	N/A	None	None	National auditing standard doesn't exist

### IAASB Pronouncements Issued but Not in Effect as of September 30, 2005

The following IAASB pronouncements have been issued but are not in effect as of September 30, 2005.

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

	<b>IAASB Pronouncements Issued and not in Effect<sup>1</sup> as of September 30, 2005</b>	<b>Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No )</b>	<b>If “yes”, please state the name of the pronouncement and its effective date.</b>	<b>If “no”, please explain whether this pronouncement has been included in the work program.</b>	<b>Comment Box for additional relevant information</b>
<b>ISA 230 (Revised )</b>	<b>Audit Documentation</b>  <b>Effective for audits of historical financial information for periods beginning on or after June 15, 2006</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>ISA 700 (Revised )</b>	<b>The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements</b>  <b>Effective for auditors' reports' dated on or after December 31, 2006</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>ISA 701</b>	<b>Modifications to the Independent Auditor's Report</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

	<b>IAASB Pronouncements Issued and not in Effect<sup>1</sup> as of September 30, 2005</b>	<b>Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No )</b>	<b>If “yes”, please state the name of the pronouncement and its effective date.</b>	<b>If “no”, please explain whether this pronouncement has been included in the work program.</b>	<b>Comment Box for additional relevant information</b>
	<b>Effective for auditors’ reports’ dated on or after December 31, 2006</b>				
<b>ISRE 2410</b>	<b>Review of Interim Financial Information Performed by the Independent Auditor of the Entity</b>  <b>Effective for engagements to review the interim financial information of an audit client for periods beginning on or after December 15, 2006</b>	No	N/A	National auditing standard doesn’t exist	National auditing standard doesn’t exist
<b>ISA 200</b>	<b>ISA 200 Amended as a</b>	No	N/A	National auditing standard	National auditing

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter’s work program or the reasons why it has not yet been addressed.

	<b>IAASB Pronouncements Issued and not in Effect<sup>1</sup> as of September 30, 2005</b>	<b>Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No )</b>	<b>If “yes”, please state the name of the pronouncement and its effective date.</b>	<b>If “no”, please explain whether this pronouncement has been included in the work program.</b>	<b>Comment Box for additional relevant information</b>
<b>(Amended)</b>	<b>Result of ISA 700 (Revised)—Effective for Audits of Financial Statements for Periods Beginning On or After December 15, 2005</b>			doesn't exist	standard doesn't exist
<b>ISA 210 (Amended)</b>	<b>ISA 210 Amended as a Result of ISA 700 (Revised)—Effective for Audits of Financial Statements for Periods Beginning on or after December 15, 2005</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>ISA 560 (Amended)</b>	<b>Conforming Amendments to ISA 560 as a Result of ISA 700 (Revised) - Effective for Auditor's Reports Dated On or After December 31, 2006</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

	<b>IAASB Pronouncements Issued and not in Effect<sup>1</sup> as of September 30, 2005</b>	<b>Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No )</b>	<b>If “yes”, please state the name of the pronouncement and its effective date.</b>	<b>If “no”, please explain whether this pronouncement has been included in the work program.</b>	<b>Comment Box for additional relevant information</b>
<b>ISA 800 (Amended)</b>	<b>Conforming Amendments to ISA 800 as a Result of ISA 700 (Revised)— Effective for Auditor’s Reports Dated On or After December 31, 2006</b>	No	N/A	National auditing standard doesn’t exist	National auditing standard doesn’t exist

### **IAASB Pronouncements that Have Been Withdrawn**

The following IAASB pronouncements have been withdrawn and are no longer in effect as of September 30, 2005.

<sup>1</sup> Where no effective date is indicated, the pronouncement does not have an effective date and is deemed to be effective.

<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter’s work program or the reasons why it has not yet been addressed.

	<b>Withdrawn IAASB Pronouncements</b>	<b>Has your organization withdrawn this IAASB pronouncement or the similar / equivalent national standard or pronouncement addressing this subject matter? (Yes / No)</b>	<b>If “no”, please explain whether there are plans to withdraw the pronouncement and provide a description of the plans.</b>	<b>Where there are no plans to withdraw the pronouncement, please explain the reasons, conditions that exist and give rise to the need for this pronouncement.</b>	<b>Comment Box for additional relevant information</b>
<b>IAPS 1001</b>	<b>IT Environments— Stand-alone Personal Computers – Withdrawn December 2004</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>IAPS 1002</b>	<b>IT Environments— On-line Computer Systems – Withdrawn December 2004</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>IAPS 1003</b>	<b>IT Environments— Database Systems – Withdrawn December 2004</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>IAPS 1007</b>	<b>Communications With Management— Withdrawn</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>IAPS 1008</b>	<b>Risk Assessments and Internal Control—</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.



	<b>Withdrawn IAASB Pronouncements</b>	<b>Has your organization withdrawn this IAASB pronouncement or the similar / equivalent national standard or pronouncement addressing this subject matter? (Yes / No)</b>	<b>If “no”, please explain whether there are plans to withdraw the pronouncement and provide a description of the plans.</b>	<b>Where there are no plans to withdraw the pronouncement, please explain the reasons, conditions that exist and give rise to the need for this pronouncement.</b>	<b>Comment Box for additional relevant information</b>
	<b>CIS Characteristics and Considerations – Withdrawn December 2004</b>				exist
<b>IAPS 1009</b>	<b>Computer-assisted Audit Techniques – Withdrawn December 2004</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist
<b>IAPS 1011</b>	<b>Implications for Management and Auditors of the Year 2000 Issue— Withdrawn</b>	No	N/A	National auditing standard doesn't exist	National auditing standard doesn't exist

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<sup>2</sup> Where the IAASB pronouncement has not yet been addressed in national auditing standards and related pronouncements, indicate whether it is in the standard-setter's work program or the reasons why it has not yet been addressed.

## SMO 7: Comparison with IASB Pronouncements

	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
	<b>Framework for the Preparation and Presentation of Financial Statements</b>				
<b>IFRS 1</b>	<b>First-time Adoption of International Financial Reporting Standards</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRS 2</b>	<b>Share-based Payment</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI

<sup>1</sup> IASB pronouncements are available by contacting the IASB or refer to its website at [www.iasb.org](http://www.iasb.org).

<sup>2</sup> Each IASB pronouncement contains information about the effective date of the pronouncement and for amendments to the pronouncements. Where applicable, the IASB pronouncement also contains information about transitional provisions. Refer to the IASB pronouncement for information about effective dates and transitional provisions.

	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					encourage the implementation of IASB pronouncements.
<b>IFRS 3</b>	<b>Business Combinations</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRS 4</b>	<b>Insurance Contracts</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRS 5</b>	<b>Non-current Assets Held for Sale and Discontinued Operations</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 1</b>	<b>Presentation of Financial Statements</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB

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<sup>2</sup> Each IASB pronouncement contains information about the effective date of the pronouncement and for amendments to the pronouncements. Where applicable, the IASB pronouncement also contains information about transitional provisions. Refer to the IASB pronouncement for information about effective dates and transitional provisions.

	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					pronouncements.
<b>IAS 2</b>	<b>Inventories</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 7</b>	<b>Cash Flow Statements</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 8</b>	<b>Accounting Policies, Changes in Accounting Estimates, and Errors</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 10</b>	<b>Events after the Balance Sheet Date</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 11</b>	<b>Construction</b>	N/A	None	None	Before the NAS ‘s

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<sup>2</sup> Each IASB pronouncement contains information about the effective date of the pronouncement and for amendments to the pronouncements. Where applicable, the IASB pronouncement also contains information about transitional provisions. Refer to the IASB pronouncement for information about effective dates and transitional provisions.

	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
	<b>Contracts</b>				creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 12</b>	<b>Income Taxes</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 14</b>	<b>Segment Reporting</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 16</b>	<b>Property, Plant and Equipment</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 17</b>	<b>Leases</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the

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<sup>2</sup> Each IASB pronouncement contains information about the effective date of the pronouncement and for amendments to the pronouncements. Where applicable, the IASB pronouncement also contains information about transitional provisions. Refer to the IASB pronouncement for information about effective dates and transitional provisions.

	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					implementation of IASB pronouncements.
<b>IAS 18</b>	<b>Revenue</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 19</b>	<b>Employee Benefits</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 20</b>	<b>Accounting for Government Grants and Disclosure of Government Assistance</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 21</b>	<b>The Effects of Changes in Foreign Exchange Rates</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					pronouncements.
<b>IAS 23</b>	<b>Borrowing Costs</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 24</b>	<b>Related Party Disclosures</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 26</b>	<b>Accounting and Reporting by Retirement Benefit Plans</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 27</b>	<b>Consolidated and Separate Financial Statements</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 28</b>	<b>Investments in</b>	N/A	None	None	Before the NAS ‘s

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
	<b>Associates</b>				creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 29</b>	<b>Financial Reporting in Hyperinflationary Economies</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 30</b>	<b>Disclosures in the Financial Statements of Banks and Similar Financial Institutions</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 31</b>	<b>Interests in Joint Ventures</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 32</b>	<b>Financial Instruments:</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
	<b>Disclosure and Presentation</b>				encourage the implementation of IASB pronouncements.
<b>IAS 33</b>	<b>Earnings per Share</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 34</b>	<b>Interim Financial Reporting</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 36</b>	<b>Impairment of Assets</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 37</b>	<b>Provisions, Contingent Liabilities and Contingent Assets</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					pronouncements.
<b>IAS 38</b>	<b>Intangible Assets</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 39</b>	<b>Financial Instruments: Recognition and Measurement</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 40</b>	<b>Investment Property</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IAS 41</b>	<b>Agriculture</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRIC</b>	<b>Changes in</b>	N/A	None	None	Before the NAS ‘s

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
<b>1</b>	<b>Existing Decommissioning, Restoration and Similar Liabilities</b>				creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRIC 2</b>	<b>Members’ Share in Co-operative Entities and Similar Instruments</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRIC 4</b>	<b>Determining Whether an Arrangement Contains a Lease</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>IFRIC 5</b>	<b>Rights to Interests Arising From Decommissioning, Restoration and Environmental Rehabilitation Funds</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 7</b>	<b>Introduction of</b>	N/A	None	None	Before the NAS ‘s

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
	<b>the Euro</b>				creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 10</b>	<b>Government Assistance – No Specific Relation to Operating Activities</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 12</b>	<b>Consolidation – Special Purpose Entities</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 13</b>	<b>Jointly Controlled Entities – Non-Monetary Contributions by Venturers</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 15</b>	<b>Operating Leases - Incentives</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					implementation of IASB pronouncements.
<b>SIC 21</b>	<b>Income Taxes – recovery of Revalued Non-Depreciable Assets</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 25</b>	<b>Income Taxes – Changes in the Tax Status of an Entity or its Shareholders</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 27</b>	<b>Evaluating the Substance of Transactions Involving the Legal Form of a Lease</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 29</b>	<b>Disclosure – Service Concession Arrangements</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB

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	<b>IASB pronouncements<sup>1</sup> issued and in effect as of September 30, 2005<sup>2</sup></b>	<b>State the name and effective date of the NAS and related pronouncement that addresses this IASB pronouncement</b>	<b>Describe any NAS and related pronouncement requirements that are not required by the IASB pronouncements (or state “None”)</b>	<b>Describe the IASB requirements or guidance that are omitted from or modified to comply with national requirements or practices (or state “None”)</b>	<b>Comment Box for additional relevant information</b>
					pronouncements.
<b>SIC 31</b>	<b>Revenue – Barter Transactions Involving Advertising Services</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.
<b>SIC 32</b>	<b>Intangible Assets – Web Site Costs</b>				

### **IASB Pronouncements Issued but Not in Effect as of September 30, 2005**

The following IASB pronouncements have been issued but are not in effect as of September 30, 2005.

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	<b>IASB Pronouncements Issued and not in Effect<sup>1</sup> as of September 30, 2005</b>	<b>Has this IASB pronouncement been adopted or otherwise incorporated into national accounting standards and related pronouncements? (Yes / No )</b>	<b>If “yes”, please state the name of the pronouncement and its effective date.</b>	<b>If “no”, please explain whether this pronouncement has been included in the work program.</b>	<b>Comment Box for additional relevant information</b>
<b>IFRS 6</b>	<b>Exploration for and Evaluation of Mineral Resources</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.

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### IASB Pronouncements that Have Been Withdrawn

The following IASB pronouncements have been withdrawn and are no longer in effect as of September 30, 2005.

	<b>Withdrawn IAASB Pronouncements</b>	<b>Has your organization withdrawn this IAASB pronouncement or the similar / equivalent national standard or pronouncement addressing this subject matter? (Yes / No)</b>	<b>If “no”, please explain whether there are plans to withdraw the pronouncement and provide a description of the plans.</b>	<b>Where there are no plans to withdraw the pronouncement, please explain the reasons, conditions that exist and give rise to the need for this pronouncement.</b>	<b>Comment Box for additional relevant information</b>
<b>IFRIC 3</b>	<b>Emission Rights</b>	N/A	None	None	Before the NAS ‘s creation, OECCA CI encourage the implementation of IASB pronouncements.

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