

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

Member Name: Conseil Superieur de l'Ordre des Experts-Comptables

Country: France

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Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
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 checked="" type="radio"/> Yes 2 <input type="radio"/> No	Quality assurance review is mandatory for all members performing standardized assignments: audits other than statutory, limited review, presentation, agreed upon procedures, and all other assignments attributed by the law or regulations to members.
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the	1 <input type="radio"/> Yes - for all audits of financial statements	The French accountancy profession is organized

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	<p>quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.</p>	<p>2 <input type="radio"/> Yes - for all audits except those of listed entities</p> <p>3 <input type="radio"/> Our organization shares responsibility for the quality assurance program with another body</p>	<p>through two separate professional bodies, both are members of IFAC :</p> <p>1/ "Ordre des Experts-Comptables", under the jurisdiction of the Ministry of Economy and Finance, for the practising accountants;</p> <p>2/ "Compagnie des Commissaires aux Comptes", under the jurisdiction of the Ministry of Justice, for the statutory auditors.</p> <p>Most of the professional accountants are members of the two Institutes.</p> <p>Quality assurance review of statutory audits of both listed and non-listed entities are monitored by the Compagnie Nationale des Commissaires aux Comptes CNCC</p>

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		<input type="radio"/> 4 No, responsibility for quality assurance for all audits rests with another body <input checked="" type="radio"/> 5 Other (please describe) <input type="radio"/> 6 Not applicable - no members of our organization perform audits of listed entities	
1.2.8.	<i>Benchmarking Required</i> Does the response to Question 1.2.1 indicate that your organization has some responsibility or other role in conducting a quality assurance review program as described in SMO 1?	<input checked="" type="radio"/> 1 Yes <input type="radio"/> 2 No	In actual fact the responsibility is that of the CNCC; however, we have provided information and have selected 'yes'.
1.3.	<i>Activities to promote SMO 1</i> Please describe what activities your organization undertakes to promote obligations set in SMO 1 Quality Assurance.	Our members are subject to quality assurance.	
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<i>Quality Control Standards</i> Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?	<input type="radio"/> 1 Yes <input checked="" type="radio"/> 2 No	A standard of control exists. It is in the process of being updated and the updating will consider ISQC 1.
1.4.1.2.	<i>Quality Control Standards Follow Up</i> What plans does your organization have for	The existing standard (standard of	

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	developing and issuing quality control standards for your members? If you do not have such plans, what special reasons or conditions for that fact exist?	professional behaviour n° 113 quality of work) is in process to be updated with an objective of compliance with ISQC 1	
1.4.1.4.	<i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?	1 <input type="radio"/> Yes 2 <input type="radio"/> No	Guide to be used by both reviewees and reviewers
1.4.1.5.	<i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.	Guide de conduite du contrôle de qualité (issue 2005)	
1.4.2.	Design of the Quality Assurance Review Program		
1.4.2.1.	<i>Subject of the QA Review Program</i> Who is the subject of the quality assurance review program?	1 <input checked="" type="checkbox"/> Audit firm 2 <input checked="" type="checkbox"/> Partner	The Decree of 1986 states that the subjects of QA review is both individuals and accounting firms registered by the institute. Answer is therefore 1 and 2
1.4.2.2.	<i>Audit Firm</i> As the audit firm is the subject of the quality assurance review program, the quality	1 <input type="radio"/> Yes	

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	<p>assurance program should be designed, as required by SMO 1, to obtain reasonable assurance that:</p> <ul style="list-style-type: none"> - The firm has an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are also included in the scope of the review). - The firm complies with that system. - The firm and engagement teams have adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance program contain all three of these elements?</p>	<p>2⊙ No</p>	
1.4.2.3.	<p><i>Partner</i></p> <p>As a partner is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO1, to obtain reasonable assurance that:</p> <ul style="list-style-type: none"> - The partner is subject to an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are 	<p>1⊙ Yes</p>	<p>Only for his activity relevant to statutory audit</p>

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	<p>included within the scope of the review).</p> <ul style="list-style-type: none"> - The partner complies with that system. - The partner has adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance review program contain all three of these elements?</p>	2 <input type="radio"/> No	
1.4.2.5.	<p><i>Publication of Scope</i></p> <p>Does your organization publish a description of the scope and design of its quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	<p>Elements of the scope have been published in the decree of 14 February 1986 and order of 24 November 2000 regulating the quality assurance review.</p> <p>Other more detailed elements are included in the "guide de conduite" downloadable by members from the site of the institute</p>
		2 <input type="radio"/> No	
1.4.2.7.	<p><i>Name of Documents</i></p> <p>Please name the published document(s) that describe the scope and design of the quality assurance review program.</p>	See previous answer	
1.4.2.8.	<p><i>Location of Documents</i></p> <p>Please indicate where the document(s) that</p>	For legal texts (laws, ordinances,	

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	include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).	decrees, orders) see www.legifrance.gouv.fr For the guide de conduite contact the institute	
1.4.3.	Review Cycle		
1.4.3.1.	<i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Cycle approach 2 <input type="checkbox"/> Risk-based approach	
1.4.3.2.	<i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:	1 <input type="radio"/> 1 year 2 <input type="radio"/> 2 years 3 <input type="radio"/> 3 years 4 <input type="radio"/> 4 years 5 <input type="radio"/> 5 years 6 <input checked="" type="radio"/> 6 or more years	A random selection is made by the regional boards. The average period between 2 reviews can be estimated to be 8 years
1.4.3.3.	<i>Cycle Approach - Partner</i> As the partner is the subject of the review, please indicate the maximum number of years in the review cycle:	1 <input type="radio"/> 1 year	Same as for accounting firms

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		<input type="radio"/> 2 years <input type="radio"/> 3 years <input type="radio"/> 4 years <input type="radio"/> 5 years <input checked="" type="radio"/> 6 years <input type="radio"/> 7 years <input type="radio"/> 8 years <input type="radio"/> 9 or more years	
1.4.3.4.	<i>Cycle Greater Than Three Years</i> As the review cycle is more than the three year cycle recommended by SMO1, please provide an explanation for adopting a longer cycle.	Difficulties for finding sufficient number of reviewers complying with qualification requisitions Cost of the reviews	The law states that a minimum of 3 years should be respected between 2 reviews
1.4.3.5.	<i>Cycle - Partner</i> Please describe how your organization evaluates the quality and effectiveness of the internal inspection program of a partner's firm when determining the cycle for review.	same approach for a firm and a partner	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	2/1/1986	For restricted activities other than statutory audit. Note: QA review began for statutory audit in 1970 and was extended to other restricted activities

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			(competency of OEC) by a 1986 Decree.
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	1089	Information has been obtained by request to the regional boards.
1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	1079	Information has been obtained by request to the regional boards.
1.4.4.4.	<i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	944	Information has been obtained by request to the regional boards.
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	

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1.4.5.2.	<p><i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.</p>	Guide de conduite du contrôle de qualité (already mentioned)	
1.4.5.4.	<p><i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located (e.g., provide internet address or indicate that documents are available from your organization)?</p>	Document available from our institute	
1.4.5.5.	<p><i>Content of Guidelines</i> SMO 1 requires that the procedures to be performed during the quality assurance review include:</p> <p>a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement)</p> <p>b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate:</p> <ul style="list-style-type: none"> - The functioning of that system of quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial 	1 ☉ Yes	

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	<p>statements c. Review of engagement working papers d. Specific requirements regarding documentation of the review</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<p><input type="radio"/> No</p>	
<p>1.4.5.7.</p>	<p><i>Review of Engagement Working Papers</i> SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<p><input checked="" type="radio"/> Yes</p>	
		<p><input type="radio"/> No</p>	

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1.4.5.9.	<p data-bbox="398 277 607 316"><i>Documentation</i></p> <p data-bbox="398 316 981 421">Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> <li data-bbox="398 464 981 533">- of evidence supporting the quality assurance review report; and <li data-bbox="398 533 981 644">- that establishes that the quality assurance review was carried out in accordance with the established guidelines. <p data-bbox="398 683 981 756">Are both of these requirements included in the quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p data-bbox="398 839 696 877"><i>Skills and Competence</i></p> <p data-bbox="398 877 981 1053">Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul style="list-style-type: none"> <li data-bbox="398 1098 981 1136">- Appropriate professional education <li data-bbox="398 1136 981 1174">- Relevant professional experience <li data-bbox="398 1174 981 1238">- Specific training on performing quality assurance reviews <p data-bbox="398 1283 981 1383">Does the quality assurance review program require members of the quality assurance review team to have all three of these</p>	1 <input checked="" type="radio"/> Yes	

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	competencies?	2○ No	
1.4.6.3.	<i>Certification/Credentials</i> Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?	1⊙ Yes	Membership of the institute, 5 years professional experience and obligation of specific training are requested No credential is requested
		2○ No	
1.4.6.5.	<i>Quality Assurance Review Team Leader</i> Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1⊙ Yes	He is called "rapporteur"
		2○ No	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. Does the quality assurance program place all these responsibilities on the review team	1⊙ Yes	

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	leader?	2○ No	
1.4.6.9.	<i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.	2	The structural part of the QA review is performed by a team of 2 persons. The technical part of the QA review is performed by a sole reviewer
1.4.7.	Quality Assurance Confidentiality - QA Review Team		
1.4.7.1.	<i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	1⊙ Yes 2○ No	Exemption given by the law
1.4.7.3.	<i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?	1⊙ Yes 2○ No	Required by the law
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<i>Fundamental Principles</i>		

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	Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.8.3.	<i>Consideration of Independence</i> Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review. Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Required by the law
1.4.8.5.	<i>Reciprocal Reviews</i> Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.	1 <input type="radio"/> Yes, reciprocal reviews are permitted 2 <input checked="" type="radio"/> No, reciprocal reviews are not permitted 3 <input type="radio"/> Not applicable - peer review is not used	
1.4.9.	Reporting		
1.4.9.1.	<i>Quality Assurance Review Report</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment?	1 <input checked="" type="radio"/> Yes	Summing up schedule (feuille de synthèse)
		2 <input type="radio"/> No	
1.4.9.3.	<p><i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements:</p> <ul style="list-style-type: none"> - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. <p>Does the quality assurance program require both of these elements to be included in the report?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.9.5.	<p><i>Contents of Report - Firm</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the 	1 <input checked="" type="radio"/> Yes	Implicit from the summing-up schedule

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	<p>requirements of the applicable quality control standards;</p> <ul style="list-style-type: none"> - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	<p><input type="radio"/> No</p>	
1.4.9.6.	<p><i>Contents of Report - Partner</i></p> <p>As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the partner has been subject to a system of quality control designed to meet the requirements of the quality control standards; - Whether the partner has complied with the firm's system of quality control during the period under review; and - Reasons for negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	<p><input checked="" type="radio"/> Yes</p>	

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		2 <input type="radio"/> No	
1.4.9.8.	<i>Response to Reporting</i> Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?	1 <input checked="" type="radio"/> Yes	Written response has to be made in a period of 30 days
		2 <input type="radio"/> No	
1.4.9.10.	<i>Reporting to the Public</i> Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?	1 <input type="radio"/> Yes	Decision has been taken by the National Board to prepare an annual summary of the results of the QA review, in the form of a report to the oversight of the institute, the Tax administration (Direction générale des impôts). However this document will not be available to the public, but only to few people of tax authority
		2 <input checked="" type="radio"/> No	
1.4.9.11.	<i>Reporting to the Public Follow Up</i> Please explain why your organization does not prepare an annual report summarizing the results of the quality assurance review program available to the public?	Decision has been taken by the National Board to prepare an annual summary of the results of the QA review, in the form of a report to the oversight of the institute, the Tax administration	

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(Direction générale des impôts)			
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.5.	<i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.	SMO 2		
2.1.	<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.	1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education	INTRODUCTION The French accountancy profession is organized

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			<p>through two separate professional bodies, both are members of IFAC :</p> <p>1/ "Ordre des Experts-Comptables", under the jurisdiction of the Ministry of Economy and Finance, for the practising accountants; 2/ "Compagnie des Commissaires aux Comptes", under the jurisdiction of the Ministry of Justice, for the statutory auditors.</p> <p>Most of the professional accountants are members of the two Institutes.</p> <p>There are two syllabuses. The main one is the "Diplôme d'expertise comptable", national diploma delivered by the Ministry of Education (about 900 to 1000 diplomas delivered every year). This syllabus is common to the two professions. The other route is very seldom used (less than 20</p>

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			<p>candidates each year) and allows to access to the qualification of "Commissaire aux comptes".</p> <p>The following responses describe mainly the "Expertise comptable" syllabus.</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></p> <p>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.	Professional Accountancy Education		
2.3.1.	<p><i>Professional Accountancy Education Program</i></p> <p>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 type="checkbox"/> Another IFAC member body</p>	

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		3 <input checked="" type="checkbox"/> Universities 4 <input checked="" 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>	<p>The professional accountancy education program is delivered by :</p> <ul style="list-style-type: none"> - Universities (36 Universities including the "Conservatoire national des Arts et Métiers, CNAM") until the Master level; - Technical Colleges (75-80 Lycées) only for the lowest level, the Bachelor level; - Business Schools totally independent from the Universities. Depending the Business School and its specialities, the students are exempted of more or less part of the accountancy education program and tests; - A few private schools. 	
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.,</p>	<p>The two French Institutes participate equally to the definition of the curriculum, elaboration of the programs and assessment</p>	

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	<p>meets the required content.</p> <p>Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p>	<p>methods, decisions concerning the exemptions accorded to various diplomas or universities degrees.</p> <p>All this process is conducted by the Ministry of Education through a specific and legal commission. The two Institutes are equally represented in this commission who meets three or four times a year.</p> <p>This collaboration is especially active all through the accountancy education reform process on going.</p>	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i></p> <p>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></p> <p>Please describe the characteristics set by your organization for recognizing approved providers.</p>	<p>The providers / employers must be members of the two Institutes and authorized to train individuals in accordance with different criteria as</p>	

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		<p>:</p> <ul style="list-style-type: none"> - to justify of a real activity including statutory audit and assurance work; - to submit to a quality control (peer review every 5 years); - to certify that they will provide their trainees with a diversified professional experience including statutory audit and help them to comply with their obligations towards the Institutes; - to take part (recommendation) in meetings periodically organized by the two Institutes. 	
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.	Practical Application SMO 2		
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</p>	<p>1 <input type="radio"/> Yes</p>	

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	the professional education be contributed to the practical experience requirement?	2 <input checked="" type="radio"/> No	
2.11.7.	Timing of Experience		
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 type="checkbox"/> At the same time as the professional accountancy education program of study 3 <input checked="" type="checkbox"/> After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	The length of practical experience is of three years in running within a period of five years. This length cannot be reduced. The practical experience takes place after the prequalification accountancy education and a Master degree in accountancy.	The trainees are registered on a specific list. They must comply with different obligations including 24 days (within the 3-year training period) of a specific CPD program organized by the Institute.

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		<p>At least two years must be gained in an auditing/accounting firm. One year may be gained in another entity insofar as the trainee has an activity in connection with the activities of the professional accountants.</p> <p>At the end of the 3-year practical experience, the Institute delivers a certificate compulsory to sit for the final exam to get the "Diplôme d'expertise comptable".</p>	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<p><i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.12.3.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> Mentoring system</p> <p>2 <input checked="" type="checkbox"/> Approved training employers</p>	<p>In addition to the assessment of the employer/mentor, a certificate is delivered by the Institute to allow the trainee/candidate to sit for the final exam of "Expertise comptable".</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>and organizations</p> <p>3 <input checked="" type="checkbox"/> Self-declaration required from the candidate</p> <p>4 <input checked="" type="checkbox"/> Record of the practical 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.	IES 6 Assessment of Prof Capabilities and Competence		
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 checked="" type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).</p>	<p>The two professional bodies are involved in the process through a specific and legal commission chaired by the representative of the Ministry of Education, but they do not organize neither deliver the final diploma which is the privilege of the Ministry of Education.</p> <p>Professional accountants participate to the definition of the programs and the assessment methods, to the elaboration of the subjects</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="checkbox"/> Another IFAC member body</p> <p>3 <input checked="" type="checkbox"/> Government or regulatory body</p> <p>4 <input type="checkbox"/> Other</p>	and sit in the jury.
2.13.2.	<p><i>Assessment - Name of IFAC Organization SMO 2</i></p> <p>State the name of the IFAC member body, government or regulatory body, or other organization that conducts the final assessment.</p>	The Ministry of Education	
2.13.3.	<p><i>MB Input Follow Up</i></p> <p>Please describe how does your organization provide input into the government or regulatory body or other organization's assessment activities?</p>	<p>The two professional bodies are equally represented within a specific and legal commission called "Commission consultative pour la formation professionnelle des experts-comptables" chaired by the representative of the Ministry of Education.</p> <p>This commission elaborates the whole process of the accountancy education program, exemptions system and assessment methods.</p> <p>This commission meets three or four times a year.</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>Besides the involvement of the two Institutes, professional accountants participate to the exams (elaboration of the subjects) and to the juries.</p>	
2.13.4.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> Uniform for all students</p> <p>2 <input type="checkbox"/> Given simultaneously where it is being held in more than once location in the country</p> <p>3 <input checked="" type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.5.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes</p> <p>2 <input checked="" type="checkbox"/> Specified practical experience requirements</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.6.	<p><i>Timing Considerations for Final Assessment</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>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.</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	<p>But this may change in the future.</p> <p>There is a reform project of the final assessment/exam which indicates that the certificate delivered by the professional body in the end of the 3-year practical experience, will have a validity of only 6 years (with a possibility of a 2-year extension). Today, this validity is unlimited.</p>
2.13.8.	<p><i>Assess Professional Knowledge</i> 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.</p>	<p>Written case studies. The tests length varies from 3 to 5 hours.</p>	
2.13.9.	<p><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.</p>	<p>An oral test: discussion on the different jobs performed by the candidate during his 3-year of practical training (experience assessment).</p> <p>A discussion of a thesis : the ability</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>of the candidate to perform research, solve problem, make decision, exercise judgement, etc... is performed through this test which requires that the candidate be both creative and rigorous. The thesis is, at the same time, a written and an oral test.</p> <p>The objective of the written case study is to insure that the candidate has the ability to make a decision and to discuss a complex situation.</p>	
2.13.10.	<p><i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.</p>	<p>Mainly through the oral test (discussion on practical experience with a jury of two members, an academic and a professional accountant) and the thesis.</p>	
2.13.11.	<p><i>Recorded or Oral Format</i> Is the final assessment conducted through:</p>	<p>1 <input type="radio"/> Recorded format with recorded (e.g. written) response required</p> <p>2 <input type="radio"/> Oral format with oral responses</p> <p>3 <input checked="" type="radio"/> Both recorded and oral response formats</p>	
2.13.12.	<p><i>Recorded Proportion</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	Approximately what proportion of the final assessment requires candidates' responses to be in recorded form?	1 <input type="radio"/> Less than 25% 2 <input type="radio"/> 25% 3 <input checked="" type="radio"/> 50% 4 <input type="radio"/> 75% 5 <input type="radio"/> 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 <input type="checkbox"/> Multiple choice questions 2 <input checked="" type="checkbox"/> Case studies 3 <input checked="" type="checkbox"/> Technical questions 4 <input checked="" type="checkbox"/> Thesis 5 <input checked="" type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above	An oral test which is a discussion of one hour approximately with an academic and a professional, on the 3-year practical experience.
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.	The questions or subjects are set by a specific group of academics and professional accountants chaired by the president of the national jury (of the "Diplôme d'expertise comptable") nominated by the Ministry of Education. The assessors (academics and professional accountants) are	

Number	Question Title/Text/Help text	Answer	Comments
		<p>selected by the president of the jury. The list is periodically revised and updated.</p> <p>For the written case study, each candidate's paper is marked by at least two assessors.</p> <p>For the oral tests, each jury brings together one academic and one professional accountant.</p>	
2.13.15.	<p><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.</p>	<p>1 <input type="radio"/> Yearly (or once a year)</p> <p>2 <input checked="" type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input type="radio"/> Other (please describe the frequency of the examinations)</p>	<p>Half yearly for OEC Yearly for CNCC</p>
2.14.	<p>IES 7 Continuing Professional Development - CPD</p>		
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</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p>	<p>CPD is mandatory for all professional accountants.</p> <p>Practising accountants ("Experts-Comptables") : the</p>

Number	Question Title/Text/Help text	Answer	Comments
	development requirements applicable to your members? Select all the answer options that are appropriate.	<p>2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p> <p>3 <input checked="" type="checkbox"/> Law and / or regulation (state the name of the law / regulation)</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	professional body set up a standard in 1990 which is being revised to comply with the IES 7.
2.14.2.	<p><i>CPD and Professional Accountants</i></p> <p>Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> All our qualified members</p> <p>2 <input checked="" type="checkbox"/> Qualified members who perform audits of listed entities</p> <p>3 <input checked="" type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p>4 <input checked="" type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p>5 <input type="checkbox"/> Qualified members who are</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> employed in business <input type="checkbox"/> Other (please describe)	
2.14.3.	Requirement - CPD		
2.14.3.1.	<i>Type of CPD Requirement</i> Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content) <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 courses or knowledge content) <input type="checkbox"/> Other	The on going CPD process (department order, code of ethics, CDP standard) will provide for specified content requirements for all members and for members working in specialist areas or areas of high risk.
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional	<input checked="" type="radio"/> Members have to complete a minimum of 120 hours or	The on going CPD process will provide for a minimum

Number	Question Title/Text/Help text	Answer	Comments
	development hours required?	equivalent learning units of relevant professional development activity over a three-year rolling period. 2○ Members have to complete a minimum of 20 hours or equivalent learning units in each year 3○ Other	of 20 hours or equivalent learning units each year.
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☉ Yes, there is a monitoring process for CPD requirements 2○ No, there is no monitoring process for CPD requirements	Declaration and control through quality assurance review (every 8 years in average)
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	1☑ Professional accountants are required to submit a declaration 2☑ Professional accountants are required to submit evidence 3☑ Our organization audits a sample of professional accountants to check compliance 4☑ Compliance is monitored through firm quality control standards	

Number	Question Title/Text/Help text	Answer	Comments
		compliance actions are not imposed	
2.14.4.4.	<p><i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.</p>	<p>Reprimand (letter of the president of the local branch of the Institute). Withdrawal of the authorization to employ trainees. Blame with registration in the professional accountant's logbook.</p>	
2.15.	<p><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.</p>	<ul style="list-style-type: none"> - Promotion through the Education commissions and workshops in the two professional bodies. - Through references in seminars. - Translation in French in order to facilitate the comprehension and the diffusion of IFAC pronouncements and standards. - Articles in the professional reviews. 	
3.	SMO 3		
3.1.	<p><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</p>	<p><input type="checkbox"/> Yes for audits of listed entities</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>entities? Select all the answer options that are appropriate.</p> <p>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 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"/></p> <p>3 <input checked="" type="checkbox"/></p> <p>4 <input checked="" type="checkbox"/></p>	<p>Yes for audits of non-listed entities</p> <p>No for audits of listed entities</p> <p>No for audits of non-listed entities</p>
3.2.	Responsibility for Private Sector Auditing Standards		
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>	1 <input checked="" type="radio"/>	<p>The auditing standards for listed entities and non-listed entities are the same set of standards</p>

Number	Question Title/Text/Help text	Answer	Comments
		2○ The auditing standards for listed entities and non-listed entities are not the same set of standards	
3.2.6.	<i>Responsibility for Auditing Standards</i> Who has the authority for establishing the auditing standards for listed and non-listed entities?	1⊙ Our organization 2○ Another IFAC member body 3○ Joint process between our organization and another IFAC member body or other organization 4○ Another organization	A unique translation of ISAs is done for both OEC and CNCC
3.3.	Member Body SMO 3		
3.3.1.	<i>MB Convergence Objective SMO 3</i> Has convergence with IAASB pronouncements been established as an objective?	1⊙ Yes 2○ No	
3.3.3.	<i>MB Convergence Implemented SMO 3</i> Has the convergence objective for auditing standards been implemented?	1⊙ Yes 2○ No	
3.6.	Incorporation of Auditing Standards		
3.6.1.	<i>Incorporation Approach SMO 3</i> Where your response indicates that convergence with IAASB pronouncements has been implemented, which of the following best describes the approach is	1○ IAASB pronouncements are adopted as drafted without amendments (refer Help Text)	

Number	Question Title/Text/Help text	Answer	Comments
	<p>used to incorporate the IAASB pronouncements into national standards? Select the answer option that is most appropriate.</p> <p>Help text: Answer Option 1 and reference to "adopted without amendment" Select this option where IAASB pronouncements are adopted as drafted except for changes to: Rename the IAASB pronouncement to a national standard name; Translate the IAASB pronouncement into another language; Apply an effective date that differs from the IAASB pronouncement.</p> <p>Answer Option 2 and 3 reference to "Differences" In responding to this question, "differences" may include: Requirements in addition to those specified in the IAASB pronouncement or ISA; Deletion of a basic principle, essential procedure, and / or related guidance specified in the IAASB pronouncement or ISA; Modification of a requirement specified in the IAASB pronouncement or ISA (e.g. an ISA requirement was not deleted in full</p>	<p>2Ⓞ IAASB pronouncements are adopted as national standards and amended as necessary to address differences due to conflicts with legal or regulatory requirements (refer Help Text)</p>	

Number	Question Title/Text/Help text	Answer	Comments
	because a similar requirement was included).	<p>3 <input type="radio"/> Existing national standards are compared with IAASB pronouncements to eliminate to the extent possible differences between the national standard and the IAASB pronouncement (refer Help Text)</p> <p>4 <input type="radio"/> Other</p>	
3.6.3.	Adoption with Amendments SMO 3		
3.6.3.1.	<p><i>IAASB Pronouncements with Amendments</i> Which of the following IAASB pronouncements have been adopted or incorporated? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> International Standard on Quality Control 1</p> <p>2 <input checked="" type="checkbox"/> International Standards on Auditing</p> <p>3 <input type="checkbox"/> International Auditing Practices Statements</p> <p>4 <input checked="" type="checkbox"/> International Standards on Assurance Engagements</p> <p>5 <input checked="" type="checkbox"/> International Standards on Review Engagements</p> <p>6 <input checked="" type="checkbox"/> International Standards on Related Services</p>	ISQC 1, IAPs, ISAEs and ISRSs are in process of translation
3.6.3.2.	<p><i>Name of Standards SMO 3 - Amendments</i> When the IAASB pronouncements are adopted, are the IAASB pronouncements</p>	1 <input type="radio"/> IAASB pronouncements are adopted without changes to	No change except translation.

Number	Question Title/Text/Help text	Answer	Comments
	renamed as national standards and pronouncements?	the pronouncement's name 2Ⓞ IAASB pronouncements are adopted with changes to their names	
3.6.3.3.	<i>Name of National Auditing Standards - Amendments</i> State the name of the national auditing standards and pronouncements	Heading becomes "Norme d'audit - Normes IAASB transposées"	
3.6.3.4.	<i>Adopted with Amendments SMO 3</i> Is information publicly available describing: The IAASB pronouncements that have been adopted; Whether the adopted IAASB pronouncement is the version in effect as at September 30, 2005; The effective date set by your organization where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was adopted; The reasons for the differences?	1Ⓞ Yes 2Ⓞ No	
3.6.3.5.	<i>Submit Information - Amendments SMO 3</i> If the standard-setter has issued information about the status of adopted ISAs and other IAASB pronouncements and it is available in English, indicate this in your response and submit a copy of the information to	1Ⓞ The information is available and in English and will be submitted to Compliance Staff	Document submitted June 20, 2006

Number	Question Title/Text/Help text	Answer	Comments
	<p>Compliance Staff.</p> <p>If this information is not available, complete the SMO 3: Comparison with IAASB Pronouncements report by clicking on the link and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p> <p>Help text:</p>	<p>2☉</p>	<p>The "SMO 3: Comparison with IAASB Pronouncements" report will be completed and submitted to Compliance Staff</p>
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i></p> <p>Are the IAASB pronouncements translated into a national language?</p>	<p>1○</p> <p>2☉</p> <p>3○</p>	<p>No as English is the national language or a widely spoken language</p> <p>Yes, the IAASB pronouncements are translated</p> <p>No and English is not an official language or is not</p>

Number	Question Title/Text/Help text	Answer	Comments
		widely spoken	
3.10.2.	<i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
3.10.3.	<i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.	1 <input type="radio"/> Our organization is the principal translator 2 <input type="radio"/> The government or another organization is the principal translator 3 <input checked="" type="radio"/> Our organization and the government or another organization are the principal translators	The process followed is that which has been defined with the European Union
3.10.4.	<i>Key Words SMO 3</i> Does the translation process include a list of key words?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?	Review of the translation by task forces specific to each audit standard	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.	1. Free distribution to all members of the standards 2. Availability of the standards on the institute's website	

Number	Question Title/Text/Help text	Answer	Comments
		3. Nomination of regional delegates to promote the standards 4. Audiovisual aids to enable members to understand the contents of the standards 5. Specific training sessions on auditing standards	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
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?	<input type="radio"/> Yes, our organization does establish ethical requirements	Basic regulations relating to ethics are included into the Ordinance of 1945 creating the Ordre des experts comptables A Code of ethics (code de déontologie) published first in 1945 has been updated and a new document approved in December 2005 by the Conseil Supérieur (national board) has to be promulgated and published as Décret en Conseil d'Etat (decree adopted by the highest administrative jurisdiction)

Number	Question Title/Text/Help text	Answer	Comments	
	<p>Help text: 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.</p>	2 <input checked="" type="radio"/>	No, our organization does not establish ethical requirements	
4.1.4.	<p><i>Ethical Requirements for Members</i> In responding in question 4.1.1 that your organization does not establish ethical requirements, is this because ethical requirements to be complied with by your members are established by one or more of the following? Select all the answer options that are appropriate.</p>	1 <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>	Ethical requirements established by another IFAC member body Ethical requirements established in law or regulation Ethical requirements established by another professional body Other (please describe) None of the above	See previous answer
4.4.	<p>Gov / Reg Bodies and Ethical Requirements</p>			
4.4.1.	<p><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?</p>	1 <input checked="" type="checkbox"/>	There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical requirements to be complied	The law covers all contractual audits and services provided by independent accountants (and therefore excludes

Number	Question Title/Text/Help text	Answer	Comments
	Select all the answer options that are appropriate.	with by all professional accountants	statutory audits and professional accountants in business)
2	<input checked="" type="checkbox"/>	There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities	
3	<input checked="" 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	
4	<input checked="" 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)	
5	<input type="checkbox"/>	There is a law / regulation that sets out ethical requirements for professional accountants employed in business	
6	<input type="checkbox"/>	None of the above	
4.4.3.	<i>Describe Law / Reg - Prof Accountants</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>Regarding your response to question 4.4.1 and the law / regulation for professional accountants, please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	<p>Ordinance 45-2138 of 19/09/1945 and Decree 45-2370 of 15/10/1945 creating the ordre des experts comptables > general ethical principles to be followed by the members Code of ethics of the experts comptables, official publication expected for July 2006 The code sets out the qualities requested to the members : <competency and consciousness <integrity and dignity <independence of mind and impartiality it describes also the particular duties of the members relating to : <private life <professional practice <relationships with other members <relationships with clients <relationships with the institute <relationships with public authorities <relationships with his trainees <responsibility of the member</p>	
4.4.4.	<p><i>Describe Law / Reg - Audit</i> Regarding your response to question 4.4.1 and professional accountants who audit</p>	Same answer as 4.4.3.	

Number	Question Title/Text/Help text	Answer	Comments
	<p>listed entities and / or other entities, please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>		
4.4.5.	<p><i>Describe Law / Reg - Other Services</i> Regarding your response to question 4.4.1 and professional accountants who provide services to the public (other than as auditors or listed or other entities) please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	same answer as 4.4.3.	
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>	Provisions of IFAC's code of ethics have been taken into account when updating the new Code of ethics to be published in July 2006	

Number	Question Title/Text/Help text	Answer	Comments
4.5.	<p><i>Comparison of Requirements SMO 4</i></p> <p>Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p>	<p>1 <input type="radio"/> Yes, our organization has this information and it will be submitted</p> <p>2 <input type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input checked="" type="radio"/> No, the information is not</p>	

Number	Question Title/Text/Help text	Answer	Comments
		available	
4.6.	Fundamental Principles - National		
4.6.1.	Integrity - Principle		
4.6.1.1.	<i>Integrity</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "integrity" as described in the revised IFAC Code?	<p>1 <input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle</p> <p>2 <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>3 <input type="radio"/> The same or similar / equivalent principle has not been established</p>	The Code states "probité et dignité", terms having the same meaning as 'integrity'
4.6.1.2.	<i>Integrity Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<p>1 <input type="checkbox"/> Our organization's ethical requirements</p> <p>2 <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors</p> <p>3 <input type="checkbox"/> Securities regulation</p> <p>4 <input type="checkbox"/> Other laws and / or regulation</p>	
4.6.2.	Objectivity - Principle		
4.6.2.1.	<i>Objectivity</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "objectivity" as described in the revised IFAC Code?	1 <input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle	

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>3 <input type="radio"/> The same or similar / equivalent principle has not been established</p>	
4.6.2.2.	<p><i>Objectivity Requirement</i></p> <p>Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Our organization's ethical requirements</p> <p>2 <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors</p> <p>3 <input type="checkbox"/> Securities regulation</p> <p>4 <input type="checkbox"/> Other laws and / or regulation</p>	Described as "indépendance d'esprit et impartialité" in the code of ethics
4.6.3.	<p>Professional Competence / Due Care - Principle</p>		
4.6.3.1.	<p><i>Prof Competence / Due Care</i></p> <p>Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional competence and due care" as described in the revised IFAC Code?</p>	<p>1 <input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle</p> <p>2 <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>3 <input type="radio"/> The same or similar / equivalent principle has not been established</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.6.3.2.	<i>Prof Competence / Due Care Req</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<input type="checkbox"/> Our organization's ethical requirements <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors <input type="checkbox"/> Securities regulation <input type="checkbox"/> Other laws and / or regulation	Described as "competence et conscience" in the code of ethics
4.6.4.	Confidentiality - Principle		
4.6.4.1.	<i>Confidentiality</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "confidentiality" as described in the revised IFAC Code?	<input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.4.2.	<i>Confidentiality Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<input type="checkbox"/> Our organization's ethical requirements <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors	Covered by article 21 of the ordinance of 45 with reference to the article 378 of the criminal code

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="checkbox"/> Securities regulation 4 <input type="checkbox"/> Other laws and / or regulation	
4.6.5.	Professional Behavior - Principle		
4.6.5.1.	<i>Professional Behavior</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional behavior" as described in the revised IFAC Code?	1 <input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle 2 <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle 3 <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.5.2.	<i>Professional Behavior Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Our organization's ethical requirements 2 <input checked="" type="checkbox"/> Law that regulates professional accountants and / or auditors 3 <input type="checkbox"/> Securities regulation 4 <input type="checkbox"/> Other laws and / or regulation	
4.7.	Threats and Safeguards - National		
4.7.1.	<i>Threats and Safeguards</i> Do the national ethical requirements establish a framework or principle similar or equivalent to the threats and safeguards	1 <input type="radio"/> Yes, our organization has a threats and safeguards framework or similar /	

Number	Question Title/Text/Help text	Answer	Comments
	framework as described in the revised IFAC Code (effective June 30, 2006)? Select the answer option that is the most appropriate.	<p>equivalent framework in our ethical requirements</p> <p>2 <input checked="" type="radio"/> Yes, a threats and safeguards framework or similar / equivalent framework is in the ethical requirements established in law and / or regulation</p> <p>3 <input type="radio"/> No, a threats and safeguards framework, or similar / equivalent framework has not been established in the national ethical requirements</p>	
4.7.3.	<p><i>Threats and Safeguards - Other</i></p> <p>Please describe the threats and safeguards framework or similar requirement established by your organization or law / regulation.</p>	The new decree establishing a Code of ethics for the members of the OEC incorporates some threats and safeguards approach	
4.7.4.	<p><i>Application of Framework SMO 4</i></p> <p>Which of the following does the threats and safeguards framework, or similar / equivalent requirement, apply to? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> All professional accountants</p> <p>2 <input checked="" type="radio"/> Only to independence requirements relating to professional accountants in public practice.</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="radio"/> Other	
4.8.	Ethical Behavior Resolution		
4.8.1.	<p><i>Identifying and Resolving Unethical Behavior</i></p> <p>Are there specific requirements and guidance provided to assist your members in identifying and resolving ethical matters? Select all of the answer option that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Yes, our organization has developed requirements for identifying and resolving ethical matters</p> <p>2 <input type="checkbox"/> Yes, government, regulatory, or oversight bodies have developed requirements for identifying and resolving ethical matters</p> <p>3 <input type="checkbox"/> No, there is no such requirements or guidance</p>	<p>These requirements are communicated to the members through :</p> <ul style="list-style-type: none"> < the guidance "essentials of ethics" < case studies published in the professional magazine SIC < specific seminars of continuous professional training
4.8.2.	<p><i>MB and Ethical Conflict Resolution</i></p> <p>Are the ethical conflict resolution requirements and guidance adopted from the IFAC Code or similar / equivalent to the guidance in the Code? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yes, the requirements and guidance are adopted from the IFAC Code</p> <p>2 <input type="radio"/> Yes, the IFAC Code was used as a model in developing the</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>requirements</p> <p>3 <input checked="" type="radio"/> Yes, the requirements are similar / equivalent to the IFAC Code</p> <p>4 <input type="radio"/> No, the requirements differ from the IFAC Code</p>	
4.9.	Independence and Threats So Significant		
4.9.1.	<p><i>Provisions and Threats to Independence</i></p> <p>The "SMO 4: Provisions Relating to Threats to Independence" report refers to specific provisions of Section 290 of the revised IFAC Code of Ethics that are currently in effect. Section 290 requires members of assurance teams, firms, and when applicable, network firms be independent of assurance clients and describes specific circumstances that may give rise to threats to independence.</p> <p>Where Section 290 is applicable to your members, the SMO 4 Comparison of Threats to Independence.doc SMO 4: Provisions Relating to Threats to Independence report should be completed and submitted to Compliance Staff. Alternatively, where this information is available in another format it can be submitted instead of the report. Select the option below to confirm the information to be submitted.</p>	<p>1 <input type="radio"/> Our organization will complete the "SMO 4: Provisions Relating to Threats to Independence" report</p>	<p>For statutory audit engagements the members of OEC have to comply with the ethic rules of CNCC. See please questionnaire answered by CNCC</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>Help text: Section 290 of the revised Code of Ethics is currently in effect. Section 290 describes specific provisions that may give rise to threats to independence that are so significant, no safeguards are available to reduce the threat to an acceptable level. For some provisions the Code describes the actions that are available to address the threat.</p>	<p>2 <input checked="" type="radio"/> Our members provide assurance services; however, another IFAC member body will complete the "SMO 4; Provisions Relating to Threats to Independence" report or provide the relevant information to Compliance Staff.</p> <p>3 <input type="radio"/> Our members do not provide assurance services; therefore, Section 290 and the Provisions Relating to Threats to Independence is not applicable to our organization.</p>	
4.10.	National Ethical Requirements - Other		
4.10.1.	National - Prof Accountants		
4.10.1.1.	<p><i>National Additional - Prof Accountants</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that your members must comply with but are not addressed in the revised IFAC Code (effective June 30, 2006)?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	
4.10.1.2.	<i>National Conflicts - Prof Accountants</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your requirements?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
4.10.2.	National - Public Practice		
4.10.2.1.	<i>National Additional - Public Practice</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in public practice that are not addressed in the revised IFAC Code (effective June 30, 2006)?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.2.2.	<i>National Conflicts - Public Practice</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members who are professional accountants in public practice?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.3.	National - Business		
4.10.3.1.	<i>National Additional - Business</i> Are there rules, regulations, laws, or other	1 <input checked="" type="radio"/> Not applicable as our	

Number	Question Title/Text/Help text	Answer	Comments
	<p>mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in business that are not addressed in the revised IFAC Code (effective June 30, 2006)?</p>	<p>members do not operate as professional accountants employed in business</p> <p>2 <input type="radio"/> Yes 3 <input type="radio"/> No</p>	
4.10.3.2.	<p><i>National Conflicts - Business</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members who are professional accountants employed in business?</p>	<p>1 <input checked="" type="radio"/> Not applicable as our members do not operate as professional accountants employed in business</p> <p>2 <input type="radio"/> Yes 3 <input type="radio"/> No</p>	
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 type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4 <input checked="" type="checkbox"/> No, the IFAC Code has not</p>	

Number	Question Title/Text/Help text	Answer	Comments
		been translated and English is not an official language or widely spoken language	
4.13.	<i>Translation and Follow Up</i> Explain the reasons why the IFAC Code was not translated including information about specific challenges or impediments.	As the code has been substantially amended we waited for a "stabilized" version before launching a translation process Presently this process of translation has been launched in co-operation with the other French institute CNCC	
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.	Translation into French of the Code of ethics	
5.	SMO 5		
5.1.	<i>Public Sector Accounting Standards - Objective</i> Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?	1⊙ Yes 2⊙ No	The sole convergence established is a convergence with private sector accounting standards, who converge with IAS/IFRS

Number	Question Title/Text/Help text	Answer	Comments
		3○ Information is not available or not known	
5.2.	IPSASs Convergence Follow Up		
5.2.1.	<i>Public Sector Accounting Standards - Cash/Accrual</i> Do the national public sector accounting standards require financial statements to be prepared on a cash basis or accrual basis?	1○ Cash 2⊙ Accrual 3○ Both cash and accrual are permitted	First application year beginning 1.01.06
5.2.2.	<i>Convergence Plans Follow Up SMO 5</i> Does the government have plans to converge national public sector accounting standards with IPSASs?	1○ Yes 2⊙ No 3○ Information is not available or not known	
5.4.	<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.	The President of our institute is member of the Public Sector Accounting Standards Committee where he promotes the IPSAS The Updates of IPSASB meetings are translated in French and periodic information is given in our professional magazine SIC on IPSASB positions and activities Jointly with the Ministry of Finance	

Number	Question Title/Text/Help text	Answer	Comments
		IPSASB handbook has been translated into French	
6.	SMO 6		
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	1 <input checked="" type="radio"/> Yes	Regional discipline chambers (at regional level) and national discipline chamber (appeal at national level) have been set up beside the Ordre des Experts comptables. Their member are magistrates (chairing the chambers) and members of the Ordre
		2 <input type="radio"/> No	
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i> 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>	1 <input type="radio"/> Yes, our organization has this responsibility	Regional and national discipline chambers (see previous question)
		2 <input checked="" type="radio"/> No, responsibility for investigation and discipline rests solely with an external body	

Number	Question Title/Text/Help text	Answer	Comments
		<p>3 <input type="radio"/> Our organization shares responsibility for investigation and discipline with an external body</p> <p>4 <input type="radio"/> Other</p>	
6.3.2.	<p><i>Name of Body Responsible for Investigation and Discipline</i> Provide the name(s) of the external body responsible for investigation and discipline or the name of the body sharing this responsibility with the member body.</p>	<p>regional level : Chambre régionale de discipline national appeal : chambre nationale de discipline ultimate appeal : Conseil d'Etat (highest administrative jurisdiction)</p>	
6.4.	<p><i>Activities to Promote SMO 6</i> Please describe what activities your organization undertakes to promote obligations set in SMO 6, Investigation and Discipline.</p>	<p>Obligations of SMO 6 are largely covered by the provisions set up on the founding texts of the profession (ordinance 45-2138 of 19.09.45, decree 45-2370 of 15.10.45)</p>	
7.	SMO 7		
7.1.	<p><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.</p>	<p>1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities</p>	<p>Consolidated statements of listed entities : IFRS as endorsed by the European Union and published on the Journal Officiel de l'Union Européenne Consolidated statements of</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>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 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 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>	<p>non listed entities and individual financial statements of both listed and non listed entities : national GAAP</p>
7.2.	<p>Responsibility for Private Sector Accounting Standards</p>		
7.2.4.	<p><i>Standard-Setter - Non-Listed SMO 7</i> Who has the authority establishing the accounting standards for non-listed entities?</p>	<p>1 <input type="radio"/> Our organization</p>	<p>Same organization for consolidated accounts of non listed entities and individual accounts of both listed and non listed entities</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2○ Another IFAC member body</p> <p>3○ Joint process between our organization and another IFAC member body</p> <p>4⊙ Another organization</p>	
7.2.5.	<p><i>Non-Listed Entities - Other SMO 7</i></p> <p>State the organization's name that is responsible for establishing accounting standards for non-listed entities.</p>	<p>Comité de la Réglementation Comptable CRC (Accounting Regulatory committee)</p>	<p>The CRC is a decision-making body which sets private sector accounting standards. It is helped by a consultative body the Conseil National de la Comptabilité (CNC) who prepares the new accounting regulations and/or amendments to existing regulations.</p> <p>The CNC issues advice and recommendations, the most important being submitted for endorsement to CRC.</p> <p>The CRC regulations are officially endorsed by the way of an order (arrêté interministériel) of the Ministers of Economy, Budget and Justice and published on the Journal officiel de la République Française.</p> <p>The CSOEC is member of the</p>

Number	Question Title/Text/Help text	Answer	Comments
			CRC, vice-chairs the CNC. CSOEC names 4 members of the CNC. Many accounting professionals participate in the committees and working groups of these bodies responsible for setting private sector accounting standards
7.7.	Other Organization Standard-Setter SMO 7		
7.7.3.	<i>Non-Listed Entity Standard-Setter SMO 7</i> For non-listed entities, has the standard-setter established convergence of national accounting standards with IFRSs and other IASB pronouncements? Select the answer option that is most appropriate.	<p>1 <input type="radio"/> Standard-setter's convergence objectives are not known</p> <p>2 <input checked="" type="radio"/> Standard-setter has established convergence as a formal objective</p> <p>3 <input type="radio"/> Standard-setter has not established convergence as a formal objective</p>	The way to convergence started some years ago. Main features are the new regulations on assets and liabilities, largely in line with corresponding IAS/IFRS standards. However a full convergence cannot be reached because of hurdles in the field of taxation and local law
7.7.4.	Convergence Established - Standard-		

Number	Question Title/Text/Help text	Answer	Comments
Setter SMO 7			
7.7.4.1.	<p><i>Standard-Setter Amendments SMO 7</i></p> <p>Has the standard-setter issued information that describes differences between the IFRSs, other IASB pronouncements and national standards including:</p> <p>IFRSs and other IASB pronouncements in effect as at September 30, 2005 that have been adopted or compared with a similar or equivalent national standard or pronouncement;</p> <p>The effective date of national standard or pronouncement where it differs from the IFRS or other IASB pronouncement;</p> <p>The differences between the IFRS or other IASB pronouncement and the similar or equivalent national standard and pronouncement; and</p> <p>The reasons for the differences?</p>	<p>1☉ Yes</p> <p>2○ No</p>	<p>Two reports have been published by the standard setter CNC. The reports are available in French on the CNC's website www.minefi.gouv.fr/directions_services_CNCompta/rapports_etudes/index.php</p> <p>The documents are : modernisation comptable française : incidences comptes individuels/PME(IAS/PME) IAS:Fiscalité - Rapport d'étape</p>
7.7.4.2.	<p><i>Submit Information - Standard-Setter SMO 7</i></p> <p>If the standard-setter has issued information about differences between IFRSs and other IASB pronouncements and the national standards and it is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p>	<p>1○ Yes, information is available for standard-setter and in English and will be submitted to Compliance Staff</p>	<p>As mentioned previously the official information is available only in French language</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>If this information is not available, refer to the SMO 7 Comparison with IASB Pronouncements.doc SMO 7: Comparison with IASB Pronouncements report by clicking on the link and complete it to the extent your organization is able to and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	<p>2○ No, information is not available from standard-setter; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3⊙ No, information is not available</p>	
7.8.	Law/Reg and Accounting Standards		
7.8.3.	<p><i>Accounting Standards for Listed</i></p> <p>Does the law/regulation require the use of International Financial Reporting Standards issued by the International Accounting</p>	1○ The law/regulation simply refers to International Financial Reporting	For consolidated accounts of listed entities the use of IAS/IFRS as adopted by the

Number	Question Title/Text/Help text	Answer	Comments
	Standards Board for preparation of financial statements of listed entities? Select the answer option that is most appropriate.	Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)	European Union and published on the Journal Officiel de l'Union Européenne is compulsory, as stated in the Regulation 1606-2002. The number of IAS/IFRS as adopted may differ from the number published by IASB because of material and procedural delays for endorsement. The use of IAS/IFRS for consolidated accounts instead of local regulations is allowed by option to non listed entities
2	<input checked="" type="radio"/>	For listed entities, the law/regulation contains the full text of each IFRS	
3	<input type="radio"/>	For listed entities, the law/regulation contains the main principles of the IFRSs	
4	<input type="radio"/>	For listed entities, the law / regulation has a requirement to use IFRSs using another approach (please describe)	
5	<input type="radio"/>	For listed entities, the law / regulation requires the use of national standards with no	

Number	Question Title/Text/Help text	Answer	Comments
			reference to IFRSs
7.8.9.	<p><i>MB Responsibilities and IASB SMO 7</i></p> <p>Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Develop other authoritative pronouncements</p> <p>2 <input type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public)</p> <p>3 <input checked="" type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	<p>As a members of CNC and CRC the CSOEC participates to the elaboration of national accounting standards and to the common national comments to the exposure drafts of IASB</p> <p>Also through education and training the CSOEC contribute to the promotion of IAS/IFRS to its members.</p>
7.8.11.	<p><i>Describe Activities and Law/Reg SMO 7</i></p> <p>Describe your organization's activities for promulgating and / or implementing the standards.</p>	See previous answers	
7.9.	Law/Reg and IASB Pronouncements		
7.9.1.	<p><i>Incorporation into Law/Reg SMO 7</i></p> <p>Is information publicly available about IFRSs and other IASB pronouncements that have been established into law/regulation,</p>	1 <input checked="" type="radio"/> Yes	The IAS/IFRS in force in EU (also in France) for consolidated accounts of

Number	Question Title/Text/Help text	Answer	Comments
	<p>including:</p> <p>IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and The reasons for the differences?</p>	<p>2 <input type="radio"/> No</p>	<p>listed entities are those published on the JOUE and available in all the official languages of the Union</p>
<p>7.9.2.</p>	<p><i>Incorporation Description - Law/Reg SMO 7</i></p> <p>If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, complete the SMO 7 Comparison with IASB Pronouncements.doc SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance Staff.</p>	<p>1 <input checked="" type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p>	<p>corresponding documentation is the Regulation 1606-2002 of the European commission directly enforceable in the member states and available at the following email address :</p> <p>www.europa.eu.int/comm/internal_market/accounting/ias_en.htm#2002_1606</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	<p>2 <input type="radio"/> No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3 <input type="radio"/> No, information is not available</p>	
7.10.	Translation SMO 7		
7.10.1.	<p><i>Translation of IFRSs</i> Are the IFRSs and other IASB pronouncements translated into national language?</p>	<p>1 <input type="radio"/> No, as English is an official language or widely spoken language</p> <p>2 <input checked="" type="radio"/> Yes, the IFRSs are translated</p> <p>3 <input type="radio"/> No and English is not an official language or is not widely spoken</p>	<p>Translation made under the responsibility of the European Union</p>
7.10.4.	<p><i>Translation coordinator SMO 7</i> Who is the translation coordinator? Select the answer option that is most appropriate.</p>	<p>1 <input type="radio"/> Our organization is the translation coordinator</p> <p>2 <input checked="" type="radio"/> The government or another organization is the translation coordinator</p>	<p>Coordination made by the European Union</p>

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="radio"/>	Our organization and the government or another organization are the translation coordinators
7.10.5.	<i>Key Terms SMO 7</i> Does the translation process include a list of key terms?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
7.10.6.	<i>Faithful Translation SMO 7</i> What processes are in place to ensure a faithful translation of the IFRSs?		The CNC has been charged by the European Commission to coordinate the translation of the IAS/IFRS. Each standard and interpretation translated have been duly reviewed by a Review Committee of qualified persons
7.11.	<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.		Technical work on the Sections and working groups of national standard setters Including IAS/IFRS in the training and education programmes
8.	Certification of Chief Executive		
8.1.	<i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to	1 <input checked="" type="checkbox"/>	Yes, the Certification of Chief Executive has been submitted

Number	Question Title/Text/Help text	Answer	Comments
	Compliance Staff. Click here to download a copy of the Certification form.	2□	

France – Conseil Supérieur de l'Ordre des Experts-Comptables

SMO 3: Comparison with IAASB Pronouncements

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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	Lexique 1.01.2002	None	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				Official translation completed 29.06.06 (MOU CNCC-IRE)

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

² 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 ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	Describe any national auditing standards and related pronouncements 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>(ISQC) Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.</p> <p>Systems in compliance with ISQC 1 are required to be established by June 15, 2005</p>				of 11.04.05, future adoption of ISAs by EU)
	International Framework for Assurance Engagements (ISA Framework of				Not translated

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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)				
ISA 200	Objective and General Principles Governing an Audit of Financial Statements	Objectifs et principes généraux d'une mission d'audit des comptes 1.01.2002	None	Non official translation	Official translation of amended standard completed 29.06.06
ISA 210	Terms of Audit Engagements	Termes et conditions de la mission d'audit 1.01.2002	None	Non official translation	Official translation of amended standard completed 29.06.06
ISA 220 (Revised)	Quality Control for Audits of Historical Financial Information Effective for audits	Contrôle de qualité 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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 historical financial information for periods commencing on or after June 15, 2005				
ISA 230	Documentation	Documentation des travaux 1.01.2002	None	Non official translation	Official translation of revised standard completed 29.06.06
ISA 240	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements Effective for audits of financial statements for periods beginning on or after December 15, 2004	Irrégularité et incertitudes 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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 250	Consideration of Laws and Regulations in an Audit of Financial Statements	Prise en compte des textes légaux et réglementaires 1.01.2002	None	Non official translation	Official translation completed 29.06.06
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	Communication sur la mission avec les personnes constituant le gouvernement d'entreprise 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 300	Planning an Audit of Financial Statements Effective for audits of financial statements for	Planification de la mission 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	periods beginning on or after December 15, 2004				
ISA 315	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement Effective for audits of financial statements for periods beginning on or after December 15, 2004 (ISA 310 Knowledge of the Business was withdrawn in December 2004)	Connaissance générale de l'entité et de son secteur d'activité 1.01.2002	None	Non official translation of ISA310	Official translation completed 29.06.06
ISA 320	Audit Materiality	Caractère significatif en matière d'audit 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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 330	<p>The Auditor's Procedures in Response to Assessed Risks</p> <p>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 Auditing in a Computer Information Systems Environment were withdrawn in December 2004)</p>	<p>Evaluation du risque et contrôle interne 1.01.2002</p> <p>Audit réalisé dans un environnement informatique 1.01.2002</p>	<p>None</p> <p>None</p>	<p>Non official translation of ISA 400</p> <p>Non official translation of ISA 401</p>	<p>Official translation completed 29.06.06</p>
ISA 402	Audit	Facteurs à considérer	None	Non official translation	Official translation

No.	IAASB Pronouncements Issued and in Effect¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement.²	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
	Considerations Relating to Entities Using Service Organizations	lorsque l'entité fait appel un service bureau 1.01.2002			completed 29.06.06
ISA 500	Audit Evidence Effective for audits of financial statements for periods beginning on or after December 15, 2004	Eléments probants 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 501	Audit Evidence— Additional Considerations for Specific Items	Eléments probants – applications spécifiques 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 505	External Confirmations Effective for audits of financial statements for				Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement.²	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
	periods ending on or after December 31, 2001				
ISA 510	Initial Engagements— Opening Balances	Contrôle du bilan d’ouverture de l’exercice faisant l’objet d’un premier audit par l’expert comptable 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 520	Analytical Procedures	Procédures analytiques 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 530	Audit Sampling and Other Selective Testing Procedures Effective for audits of financial statements for periods ending on or after July 1, 1999	Méthodes de sondages 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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 540	Audit of Accounting Estimates	Appréciation des estimations comptables 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 545	Auditing Fair Value Measurements and Disclosures Effective for audits of financial statements for periods ending on or after December 31, 2003				Official translation completed 29.06.06
ISA 550	Related Parties	Parties liées 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 560	Subsequent Events	Événements postérieurs 1.01.2002	None	Non official translation	Official translation of amended standard completed 29.06.06
ISA 570	Going Concern Effective for audits	Continuité de l'exploitation 1.01.2002	None	Non official translation	Official translation completed 29.06.06

No.	IAASB Pronouncements Issued and in Effect¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement.²	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 financial statements for periods ending on or after December 31, 2000				
ISA 580	Management Representations	Déclaration de la direction 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 600	Using the Work of Another Auditor	Utilisation des travaux d'un professionnel chargé du contrôle des comptes d'une entité détenue 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 610	Considering the Work of Internal Auditing	Prise en compte de l'audit interne 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 620	Using the Work of an Expert	Utilisation des travaux d'un expert 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 700	The Auditor's	Rapport de l'expert	None	Non official translation	Official translation

No.	IAASB Pronouncements Issued and in Effect¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement.²	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
	Report on Financial Statements Effective for audits of financial statements for periods ending on or after September 30, 2002	comptable sur les comptes 1.01.2002			of revised standard completed 29.06.06
ISA 710	Comparatives Effective for reports issued or reissued on or after July 1, 1997	Chiffres comparatifs 1.01.2002	None	Non official translation	Official translation completed 29.06.06
ISA 720	Other Information in Documents Containing Audited Financial Statements				Official translation completed 29.06.06
ISA 800	The Auditor’s Report on Special				Official translation of amended standard

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	Purpose Audit Engagements				completed 29.06.06
	International Auditing Practice Statements (IAPSs)				
IAPS 1000	Inter-Bank Confirmation Procedures				Not translated
IAPS 1004	The Relationship Between Bank Supervisors and Banks' External Auditors				Not translated
IAPS 1005	The Special Considerations in the Audit of Small Entities				Not translated
IAPS 1006	Audits of the Financial Statements of Banks				Not translated
IAPS 1010	The Consideration of Environmental				Not translated

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	Matters in the Audit of Financial Statements				
IAPS 1012	Auditing Derivative Financial Instruments				Not translated
IAPS 1013	Electronic Commerce—Effect on the Audit of Financial Statements				Not translated
IAPS 1014	Reporting by Auditors on Compliance With International Financial Reporting Standards Approved in March 2003 for publication on June 1, 2003				Not translated
	International				Not translated

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	Standards on Review Engagements (ISREs)				
ISRE 2400	Engagements to Review Financial Statements (Previously ISA 910)				Not translated
	International Standards on Assurance Engagements (ISAEs)				
ISAE 3000	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information Effective for				Not translated

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	assurance reports dated on or after January 1, 2005				
ISAE 3400	The Examination of Prospective Financial Information (Previously ISA 810)				Not translated
	International Standards on Related Services (ISRSs)				
ISRS 4400	Engagements to Perform Agreed-upon Procedures Regarding Financial Information (Previously ISA 920)				Not translated
ISRS 4410	Engagements to Compile Financial				Not translated

No.	IAASB Pronouncements Issued and in Effect ¹ as of September 30, 2005	State the name and effective date of the national auditing standard and related pronouncement that addresses this IAASB pronouncement. ²	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
	Information (Previously ISA 930)				

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.

	IAASB Pronouncements Issued and not in Effect ¹ as of September 30, 2005	Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No)	If "yes", please state the name of the pronouncement and its effective date.	If "no", please explain whether this pronouncement has been included in the work program.	Comment Box for additional relevant information
ISA 230 (Revised)	Audit Documentation Effective for audits of historical financial information for				Official translation of revised standard completed 29.06.06

	IAASB Pronouncements Issued and not in Effect¹ as of September 30, 2005	Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No)	If “yes”, please state the name of the pronouncement and its effective date.	If “no”, please explain whether this pronouncement has been included in the work program.	Comment Box for additional relevant information
	periods beginning on or after June 15, 2006				
ISA 700 (Revised)	The Independent Auditor’s Report on a Complete Set of General Purpose Financial Statements Effective for auditors’ reports’ dated on or after December 31, 2006				Official translation of revised standard completed 29.06.06
ISA 701	Modifications to the Independent Auditor’s Report Effective for auditors’ reports’ dated on or after December 31, 2006				Official translation of revised standard completed 29.06.06
ISRE	Review of Interim				Not translated

	IAASB Pronouncements Issued and not in Effect¹ as of September 30, 2005	Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No)	If “yes”, please state the name of the pronouncement and its effective date.	If “no”, please explain whether this pronouncement has been included in the work program.	Comment Box for additional relevant information
2410	Financial Information Performed by the Independent Auditor of the Entity Effective for engagements to review the interim financial information of an audit client for periods beginning on or after December 15, 2006				
ISA 200 (Amended)	ISA 200 Amended as a Result of ISA 700 (Revised)—Effective for Audits of Financial Statements for Periods Beginning On or After December 15, 2005				Official translation of amended standard completed 29.06.06
ISA 210	ISA 210 Amended as a				Official translation

	IAASB Pronouncements Issued and not in Effect¹ as of September 30, 2005	Has this IAASB pronouncement been adopted or otherwise incorporated into national standards on auditing and related pronouncements? (Yes / No)	If “yes”, please state the name of the pronouncement and its effective date.	If “no”, please explain whether this pronouncement has been included in the work program.	Comment Box for additional relevant information
(Amendement)	Result of ISA 700 (Revised)—Effective for Audits of Financial Statements for Periods Beginning on or after December 15, 2005				of amended standard completed 29.06.06
ISA 560 (Amendement)	Conforming Amendments to ISA 560 as a Result of ISA 700 (Revised) - Effective for Auditor’s Reports Dated On or After December 31, 2006				Official translation of amended standard completed 29.06.06
ISA 800 (Amendement)	Conforming Amendments to ISA 800 as a Result of ISA 700 (Revised)—Effective for Auditor’s Reports Dated On or After December 31, 2006				Official translation of amended standard completed 29.06.06

IAASB Pronouncements that Have Been Withdrawn

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

	Withdrawn IAASB Pronouncements	Has your organization withdrawn this IAASB pronouncement or the similar / equivalent national standard or pronouncement addressing this subject matter? (Yes / No)	If “no”, please explain whether there are plans to withdraw the pronouncement and provide a description of the plans.	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.	Comment Box for additional relevant information
IAPS 1001	IT Environments— Stand-alone Personal Computers – Withdrawn December 2004	No	Never translated		
IAPS 1002	IT Environments— On-line Computer Systems – Withdrawn December 2004	No	Never translated		
IAPS 1003	IT Environments— Database Systems – Withdrawn December 2004	No	Never translated		
IAPS 1007	Communications With Management— Withdrawn	No	Never translated		
IAPS	Risk Assessments and	No	Never translated		

	Withdrawn IAASB Pronouncements	Has your organization withdrawn this IAASB pronouncement or the similar / equivalent national standard or pronouncement addressing this subject matter? (Yes / No)	If “no”, please explain whether there are plans to withdraw the pronouncement and provide a description of the plans.	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.	Comment Box for additional relevant information
1008	Internal Control— CIS Characteristics and Considerations – Withdrawn December 2004				
IAPS 1009	Computer-assisted Audit Techniques – Withdrawn December 2004	No	Never translated		
IAPS 1011	Implications for Management and Auditors of the Year 2000 Issue— Withdrawn	No	Never translated		