



Republic of the Philippines
Professional Regulation Commission
Manila

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 70
Series of 2016

WHEREAS, the Auditing and Assurance Standards Council (AASC) has approved and submitted hereunder pronouncements to the Board for approval;



1. PSA 610 (Revised 2013) *Using the Work of Internal Auditors and Related Conforming Amendments*;
2. PSAE 3410 *Assurance Engagements on Greenhouse Gas Statements*;
3. PSRS 4410 (Revised) *Compilation Engagements*; and
4. PSRE 2400 (Revised) *Engagements to Review Historical Financial Statements*.

WHEREAS, after study and review of the provisions of the above-stated pronouncements as adopted by the AASC, the Board finds them to be well-taken and instructive for compliance therewith by practicing Certified Public Accountants;

WHEREAS, the Board **RESOLVES**, as it is hereby **RESOLVED**, to adopt the above-stated pronouncements as part of the Philippine Accounting Standards.

RESOLVED FURTHER, that this Resolution and the above-stated pronouncements shall take effect after fifteen (15) days following its full and complete publication in the Official Gazette or in any newspaper of general circulation in the Philippines.

Done in the City of Manila, this 23rd day of March, 2016.


JOEL L. TAN-TORRES
Chairman

GLORIA T. BAYSA
Vice-Chairperson


GERARD B. SANVICTORES
Member



SAMUEL B. PADILLA
Member


CONCORDIO S. QUISAOT
Member


ARLYN S. VILLANUEVA
Member


ELISEO A. AURELLADO
Member

Attested by:


ATTY. LOVELIKA T. BAUTISTA
Officer-in-Charge
Office of the Secretary of the Professional Regulatory Boards

DATE OF PUBLICATION IN THE
OFFICIAL GAZETTE : 9-5-16
DATE OF EFFECTIVITY : 9-10-16

Approved by:


TEOFILO S. PILANDO, JR.
Chairman


ANGELINE T. CHUA CHIACO
Commissioner


YOLANDA D. REYES
Commissioner



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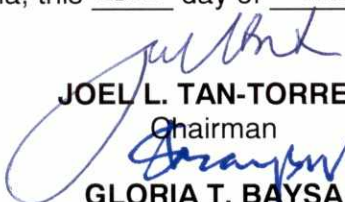

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Attested by:


ATTY. LOVELIKA T. BAUTISTA
Officer-in-Charge
Office of the Secretary of the Professional Regulatory Boards

DATE OF PUBLICATION IN OFFICIAL GAZETTE : 9-8-16
DATE OF EFFECTIVITY : 9-20-16

Approved by:


TEOFILO S. PILANDO, JR.
Chairman


ANGELINE T. CHUA CHIACO
Commissioner


YOLANDA D. REYES
Commissioner