

EXPOSURE DRAFTS OF ICSI AUDITING STANDARDS FOR PUBLIC COMMENTS

(Last date for submission of comments: 30th September, 2017)

The Institute of Company Secretaries of India (ICSI), recognising the need to provide support to its members to develop the auditing acumen, techniques and tools and for inculcation of best auditing practices among its members constituted Auditing Standards Board (ASB) with the objective of formulating Auditing Standards of the ICSI.

Accordingly, the Board has brought out Exposure Drafts of the following Auditing Standards:

[CSAS-1 : Auditing Standard on the Audit Engagement](#)

[CSAS-2 : Auditing Standard on Audit Process and Documentation](#)

[CSAS-3 : Auditing Standard on Forming of Opinion](#)

[CSAS-4: Auditing Standard on Secretarial Audit](#)

The text of the exposure drafts of the abovementioned proposed Auditing Standards is hereby placed on the website of the Institute for the public comments. It can be accessed at link: https://www.icsi.edu/WebModules/CSAS_Covering_Letter.pdf

The comments should be given in the following format:

Para No.	Name of the Standard	Text of the Standard	Suggested Text of the Standard	Rationale for suggestion

The comments on the exposure drafts may be sent in the above format at **asb@icsi.edu** on or before 30th September, 2017. In case you require Auditing Standards in MS Word format for giving suggestions in track mode, kindly request for the same by e-mail at the above mentioned e-mail id.

CS Vineet K. Chaudhary
Council Member & Chairman
Auditing Standards Board

CS (Dr.) Shyam Agrawal
President, The ICSI