Key Highlights of ASA 220

- The auditing standard ASA 220 for Quality control for the financial statements Audit is issued by IAASB that is considered as an independent board of standard setting of IFA.
- The purpose of this auditing standard is for establishing the requirements and provides the applications.
- It also provides other explanatory materials that deals with the auditors responsibilities in respect of the procedures of the quality control for auditing of the financial reports as well as other historical financial information.
- This particular standard also helps in addressing the concerned responsibilities of quality control receiver engagement, where applicable (Legislation.gov.au. 2019).

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