

THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

IMPORTANT NOTICE TO ALL PROFESSONAL

ADOPTION OF INTERNATIONAL STANDARDS ON AUDITING (ISAs) IN GHANA

The adoption of ISAs in Ghana was officially announced in January 2012. All auditors are expected to apply the clarified ISAs in auditing their clients' financial statements for the year ending on or after 31st December, 2012.

Subsequent to the publication in December 2012 and after further consultations with our practitioners, The Institute is restating the position on the signing of the audit reports as follows:

"An audit report must:

- State the name and the license number of the firm and signed in the name of the firm;
- State the name and practicing certificate number of the responsible individual who was in charge of the audit;
- Disclose "Chartered Accountants";
- State the address of the firm and
- State the date of the report."

For further information, please contact:

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