THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

GUIDANCE ON FORM AND CONTENT OF AUDITOR'S OPINION ACCOMPANYING FINANCIAL STATEMENTS PUBLISHED IN THE PRINT MEDIA BY PUBLIC INTEREST ENTITIES (PIEs)

The Institute of Chartered Accountants (Ghana) (ICAG), the regulator of Accountancy practice in Ghana, having consulted key stakeholders and other regulators, now provides the following guidance to auditors of entities who may publish extracts of financial statements in the print media in compliance with relevant regulatory requirements.

THE GUIDANCE:

Auditors should follow the requirements of *International Standards on Auditing (ISA) 810 Revised,* when they are engaged by entities to report on historical financial information to be published in the print media; if such historical financial information is not a complete set of financial statements as defined by International Accounting Standards (IAS) 1 paragraph 10, but historical financial information derived from the audited financial statements of the entities concerned.

For further information and clarification, please contact:

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