

**INTERNATIONAL STANDARD ON
RELATED SERVICES 4400**

(Previously ISA 920)

**ENGAGEMENTS TO PERFORM AGREED-UPON
PROCEDURES REGARDING FINANCIAL INFORMATION**

(This Standard is effective)

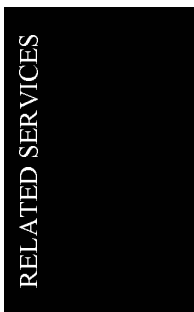
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International Standard on Related Services (ISRS) 4400, “Engagements to Perform Agreed-Upon Procedures Regarding Financial Information” should be read in the context of the “Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services,” which sets out the application and authority of ISRSs.

Introduction

1. The purpose of this International Standard on Related Services (ISRS) is to establish standards and provide guidance on the auditor's¹ professional responsibilities when an engagement to perform agreed-upon procedures regarding financial information is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement.
2. This ISRS is directed toward engagements regarding financial information. However, it may provide useful guidance for engagements regarding non-financial information, provided the auditor has adequate knowledge of the subject matter in question and reasonable criteria exist on which to base findings. Guidance in the International Standards on Auditing (ISAs) may be useful to the auditor in applying this ISRS.
3. An engagement to perform agreed-upon procedures may involve the auditor in performing certain procedures concerning individual items of financial data (for example, accounts payable, accounts receivable, purchases from related parties and sales and profits of a segment of an entity), a financial statement (for example, a balance sheet) or even a complete set of financial statements.



Objective of an Agreed-Upon Procedures Engagement

4. **The objective of an agreed-upon procedures engagement is for the auditor to carry out procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings.**
5. As the auditor simply provides a report of the factual findings of agreed-upon procedures, no assurance is expressed. Instead, users of the report assess for themselves the procedures and findings reported by the auditor and draw their own conclusions from the auditor's work.
6. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.

General Principles of an Agreed-Upon Procedures Engagement

7. **The auditor should comply with the *Code of Ethics for Professional Accountants* issued by the International Federation of Accountants.** Ethical principles governing the auditor's professional responsibilities for this type of engagement are:

¹ The term "auditor" is used throughout the pronouncements of the International Auditing and Assurance Standards Board when describing both audit, review, other assurance and related services that may be performed. Such reference is not intended to imply that a person performing review, other assurance or related services need be the auditor of the entity's financial statements.

- (a) Integrity;
- (b) Objectivity;
- (c) Professional competence and due care;
- (d) Confidentiality;
- (e) Professional behavior; and
- (f) Technical standards.

Independence is not a requirement for agreed-upon procedures engagements; however, the terms or objectives of an engagement or national standards may require the auditor to comply with the independence requirements of IFAC's *Code of Ethics for Professional Accountants*. Where the auditor is not independent, a statement to that effect would be made in the report of factual findings.

- 8. **The auditor should conduct an agreed-upon procedures engagement in accordance with this ISRS and the terms of the engagement.**

Defining the Terms of the Engagement

- 9. **The auditor should ensure with representatives of the entity and, ordinarily, other specified parties who will receive copies of the report of factual findings, that there is a clear understanding regarding the agreed procedures and the conditions of the engagement.** Matters to be agreed include the following:
 - Nature of the engagement including the fact that the procedures performed will not constitute an audit or a review and that accordingly no assurance will be expressed.
 - Stated purpose for the engagement.
 - Identification of the financial information to which the agreed-upon procedures will be applied.
 - Nature, timing and extent of the specific procedures to be applied.
 - Anticipated form of the report of factual findings.
 - Limitations on distribution of the report of factual findings. When such limitation would be in conflict with the legal requirements, if any, the auditor would not accept the engagement.
- 10. In certain circumstances, for example, when the procedures have been agreed to between the regulator, industry representatives and representatives of the accounting profession, the auditor may not be able to discuss the procedures with all the parties who will receive the report. In such cases, the auditor may consider, for example, discussing the procedures to be applied with appropriate

representatives of the parties involved, reviewing relevant correspondence from such parties or sending them a draft of the type of report that will be issued.

11. It is in the interests of both the client and the auditor that the auditor send an engagement letter documenting the key terms of the appointment. An engagement letter confirms the auditor's acceptance of the appointment and helps avoid misunderstanding regarding such matters as the objectives and scope of the engagement, the extent of the auditor's responsibilities and the form of reports to be issued.
12. Matters that would be included in the engagement letter include the following:
 - A listing of the procedures to be performed as agreed upon between the parties.
 - A statement that the distribution of the report of factual findings would be restricted to the specified parties who have agreed to the procedures to be performed.

In addition, the auditor may consider attaching to the engagement letter a draft of the type of report of factual findings that will be issued. An example of an engagement letter appears in Appendix 1 to this ISRS.

Planning

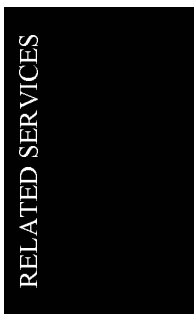
13. **The auditor should plan the work so that an effective engagement will be performed.**

Documentation

14. **The auditor should document matters which are important in providing evidence to support the report of factual findings, and evidence that the engagement was carried out in accordance with this ISRS and the terms of the engagement.**

Procedures and Evidence

15. **The auditor should carry out the procedures agreed upon and use the evidence obtained as the basis for the report of factual findings.**
16. The procedures applied in an engagement to perform agreed-upon procedures may include the following:
 - Inquiry and analysis.
 - Recomputation, comparison and other clerical accuracy checks.
 - Observation.
 - Inspection.



- Obtaining confirmations.

Appendix 2 to this ISRS is an example report which contains an illustrative list of procedures which may be used as one part of a typical agreed-upon procedures engagement.

Reporting

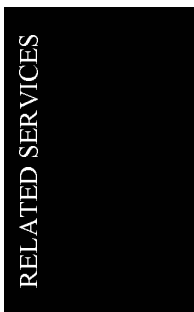
17. The report on an agreed-upon procedures engagement needs to describe the purpose and the agreed-upon procedures of the engagement in sufficient detail to enable the reader to understand the nature and the extent of the work performed.
18. **The report of factual findings should contain:**
 - (a) **Title;**
 - (b) **Addressee (ordinarily the client who engaged the auditor to perform the agreed-upon procedures);**
 - (c) **Identification of specific financial or non-financial information to which the agreed-upon procedures have been applied;**
 - (d) **A statement that the procedures performed were those agreed upon with the recipient;**
 - (e) **A statement that the engagement was performed in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements, or with relevant national standards or practices;**
 - (f) **When relevant a statement that the auditor is not independent of the entity;**
 - (g) **Identification of the purpose for which the agreed-upon procedures were performed;**
 - (h) **A listing of the specific procedures performed;**
 - (i) **A description of the auditor's factual findings including sufficient details of errors and exceptions found;**
 - (j) **Statement that the procedures performed do not constitute either an audit or a review and, as such, no assurance is expressed;**
 - (k) **A statement that had the auditor performed additional procedures, an audit or a review, other matters might have come to light that would have been reported;**
 - (l) **A statement that the report is restricted to those parties that have agreed to the procedures to be performed;**

- (m) **A statement (when applicable) that the report relates only to the elements, accounts, items or financial and non-financial information specified and that it does not extend to the entity's financial statements taken as a whole;**
- (n) **Date of the report;**
- (o) **Auditor's address; and**
- (p) **Auditor's signature.**

Appendix 2 to this ISRS contains an example of a report of factual findings issued in connection with an engagement to perform agreed-upon procedures regarding financial information.

Public Sector Perspective

1. *The report in a public sector engagement may not be restricted only to those parties that have agreed to the procedures to be performed, but made available also to a wider range of entities or people (for example, a parliamentary investigation about a specific public entity or governmental department).*
2. *It also has to be noted that public sector mandates vary significantly and caution has to be taken to distinguish engagements that are truly "agreed-upon procedures" from engagements that are expected to be audits of financial information, such as performance reports.*



Appendix 1

Example of an Engagement Letter for an Agreed-Upon Procedures Engagement

The following letter is for use as a guide in conjunction with paragraph 9 of this ISRS and is not intended to be a standard letter. The engagement letter will need to be varied according to individual requirements and circumstances.

To the Board of Directors or other appropriate representatives of the client who engaged the auditor

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services that we will provide. Our engagement will be conducted in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to agreed-upon procedures engagements and we will indicate so in our report.

We have agreed to perform the following procedures and report to you the factual findings resulting from our work:

(Describe the nature, timing and extent of the procedures to be performed, including specific reference, where applicable, to the identity of documents and records to be read, individuals to be contacted and parties from whom confirmations will be obtained.)

The procedures that we will perform are solely to assist you in (state purpose). Our report is not to be used for any other purpose and is solely for your information.

The procedures that we will perform will not constitute an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (or refer to relevant national standards or practices) and, consequently, no assurance will be expressed.

We look forward to full cooperation with your staff and we trust that they will make available to us whatever records, documentation and other information requested in connection with our engagement.

Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required.

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REGARDING FINANCIAL INFORMATION

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the terms of the engagement including the specific procedures which we have agreed will be performed.

XYZ & Co

Acknowledged on behalf of ABC Company by

(signed)

.....

Name and Title

Date

RELATED SERVICES

Appendix 2

Example of a Report of Factual Findings in Connection with Accounts Payable

REPORT OF FACTUAL FINDINGS

To (those who engaged the auditor)

We have performed the procedures agreed with you and enumerated below with respect to the accounts payable of ABC Company as at (date), set forth in the accompanying schedules (not shown in this example). Our engagement was undertaken in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of the accounts payable and are summarized as follows:

1. We obtained and checked the addition of the trial balance of accounts payable as at (date) prepared by ABC Company, and we compared the total to the balance in the related general ledger account.
2. We compared the attached list (not shown in this example) of major suppliers and the amounts owing at (date) to the related names and amounts in the trial balance.
3. We obtained suppliers' statements or requested suppliers to confirm balances owing at (date).
4. We compared such statements or confirmations to the amounts referred to in 2. For amounts which did not agree, we obtained reconciliations from ABC Company. For reconciliations obtained, we identified and listed outstanding invoices, credit notes and outstanding checks, each of which was greater than xxx. We located and examined such invoices and credit notes subsequently received and checks subsequently paid and we ascertained that they should in fact have been listed as outstanding on the reconciliations.

We report our findings below:

- (a) With respect to item 1 we found the addition to be correct and the total amount to be in agreement.
- (b) With respect to item 2 we found the amounts compared to be in agreement.
- (c) With respect to item 3 we found there were suppliers' statements for all such suppliers.
- (d) With respect to item 4 we found the amounts agreed, or with respect to amounts which did not agree, we found ABC Company had prepared

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REGARDING FINANCIAL INFORMATION

reconciliations and that the credit notes, invoices and outstanding checks over xxx were appropriately listed as reconciling items with the following exceptions:

(Detail the exceptions)

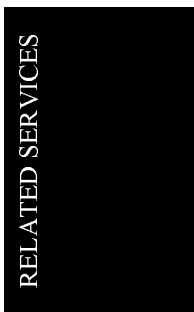
Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), we do not express any assurance on the accounts payable as of (date).

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the accounts and items specified above and does not extend to any financial statements of ABC Company, taken as a whole.

AUDITOR

Date
Address



**INTERNATIONAL STANDARD ON
RELATED SERVICES 4410**

(Previously ISA 930)

ENGAGEMENTS TO COMPILE FINANCIAL STATEMENTS

(This Standard is effective)

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International Standard on Related Services (ISRS) 4410, “Engagements to Compile Financial Statements” should be read in the context of the “Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services,” which sets out the application and authority of ISRSs.

Introduction

1. The purpose of this International Standard on Related Services (ISRS) is to establish standards and provide guidance on the accountant's¹ professional responsibilities when an engagement to compile financial information is undertaken and the form and content of the report the accountant issues in connection with such a compilation.
2. This ISRS is directed toward the compilation of financial information. However, it is to be applied to the extent practicable to engagements to compile non-financial information, provided the accountant has adequate knowledge of the subject matter in question. Engagements to provide limited assistance to a client in the preparation of financial statements (for example, on the selection of an appropriate accounting policy), do not constitute an engagement to compile financial information.

Objective of a Compilation Engagement

3. **The objective of a compilation engagement is for the accountant to use accounting expertise, as opposed to auditing expertise, to collect, classify and summarize financial information.** This ordinarily entails reducing detailed data to a manageable and understandable form without a requirement to test the assertions underlying that information. The procedures employed are not designed and do not enable the accountant to express any assurance on the financial information. However, users of the compiled financial information derive some benefit as a result of the accountant's involvement because the service has been performed with professional competence and due care.
4. A compilation engagement would ordinarily include the preparation of financial statements (which may or may not be a complete set of financial statements) but may also include the collection, classification and summarization of other financial information.

General Principles of a Compilation Engagement

5. **The accountant should comply with the *Code of Ethics for Professional Accountants* issued by the International Federation of Accountants.** Ethical principles governing the accountant's professional responsibilities for this type of engagement are:
 - (a) Integrity;
 - (b) Objectivity;

¹ For the purposes of this ISRS and to distinguish between an audit and a compilation engagement the term "accountant" (rather than "auditor") has been used throughout to refer to a professional accountant in public practice.

- (c) Professional competence and due care;
- (d) Confidentiality;
- (e) Professional behavior; and
- (f) Technical standards.

Independence is not a requirement for a compilation engagement. However, where the accountant is not independent, a statement to that effect would be made in the accountant's report.

- 6. **In all circumstances when an accountant's name is associated with financial information compiled by the accountant, the accountant should issue a report.**

Defining the Terms of the Engagement

- 7. **The accountant should ensure that there is a clear understanding between the client and the accountant regarding the terms of the engagement. Matters to be considered include the following:**
 - Nature of the engagement including the fact that neither an audit nor a review will be carried out and that accordingly no assurance will be expressed.
 - Fact that the engagement cannot be relied upon to disclose errors, illegal acts or other irregularities, for example, fraud or defalcations that may exist.
 - Nature of the information to be supplied by the client.
 - Fact that management is responsible for the accuracy and completeness of the information supplied to the accountant for the completeness and accuracy of the compiled financial information.
 - Basis of accounting on which the financial information is to be compiled and the fact that it, and any known departures therefrom, will be disclosed.
 - Intended use and distribution of the information, once compiled.
 - Form of report to be rendered regarding the financial information compiled, when the accountant's name is to be associated therewith.
- 8. An engagement letter will be of assistance in planning the compilation work. It is in the interests of both the accountant and the entity that the accountant send an engagement letter documenting the key terms of the appointment. An engagement letter confirms the accountant's acceptance of the appointment and helps avoid misunderstanding regarding such matters as the objectives and scope of the engagement, the extent of the accountant's responsibilities and the form of reports to be issued. An example of an engagement letter for a compilation engagement appears in Appendix 1 to this ISRS.

Planning

9. **The accountant should plan the work so that an effective engagement will be performed.**

Documentation

10. **The accountant should document matters which are important in providing evidence that the engagement was carried out in accordance with this ISRS and the terms of the engagement.**

Procedures

11. **The accountant should obtain a general knowledge of the business and operations of the entity and should be familiar with the accounting principles and practices of the industry in which the entity operates and with the form and content of the financial information that is appropriate in the circumstances.**
12. To compile financial information, the accountant requires a general understanding of the nature of the entity's business transactions, the form of its accounting records and the accounting basis on which the financial information is to be presented. The accountant ordinarily obtains knowledge of these matters through experience with the entity or inquiry of the entity's personnel.
13. Other than as noted in this ISRS, the accountant is not ordinarily required to:
 - (a) Make any inquiries of management to assess the reliability and completeness of the information provided;
 - (b) Assess internal controls;
 - (c) Verify any matters; or
 - (d) Verify any explanations.
14. **If the accountant becomes aware that information supplied by management is incorrect, incomplete, or otherwise unsatisfactory, the accountant should consider performing the above procedures and request management to provide additional information. If management refuses to provide additional information, the accountant should withdraw from the engagement, informing the entity of the reasons for the withdrawal.**
15. **The accountant should read the compiled information and consider whether it appears to be appropriate in form and free from obvious material misstatements.** In this sense, misstatements include the following:
 - Mistakes in the application of the identified financial reporting framework.

- Non-disclosure of the financial reporting framework and any known departures therefrom.
- Non-disclosure of any other significant matters of which the accountant has become aware.

The identified financial reporting framework and any known departures therefrom should be disclosed within the financial information, though their effects need not be quantified.

16. **If the accountant becomes aware of material misstatements, the accountant should try to agree appropriate amendments with the entity. If such amendments are not made and the financial information is considered to be misleading, the accountant should withdraw from the engagement.**

Responsibility of Management

17. **The accountant should obtain an acknowledgment from management of its responsibility for the appropriate presentation of the financial information and of its approval of the financial information.** Such acknowledgment may be provided by representations from management which cover the accuracy and completeness of the underlying accounting data and the complete disclosure of all material and relevant information to the accountant.

Reporting on a Compilation Engagement

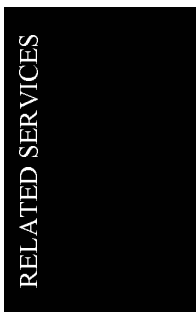
18. **Reports on compilation engagements should contain² the following:**
- (a) **Title;**
 - (b) **Addressee;**
 - (c) **A statement that the engagement was performed in accordance with the International Standard on Related Services applicable to compilation engagements, or with national standards and practices;**
 - (d) **When relevant, a statement that the accountant is not independent of the entity;**
 - (e) **Identification of the financial information noting that it is based on information provided by management;**
 - (f) **A statement that management is responsible for the financial information compiled by the accountant;**

² It may also be appropriate for the accountant to refer to the special purpose for which or party for whom the information has been prepared. Alternatively, or in addition, the accountant may add some form of caution designed to ensure that it is not used for purposes other than those intended.

- (g) **A statement that neither an audit nor a review has been carried out and that accordingly no assurance is expressed on the financial information;**
- (h) **A paragraph, when considered necessary, drawing attention to the disclosure of material departures from the identified financial reporting framework;**
- (i) **Date of the report;**
- (j) **Accountant’s address; and**
- (k) **Accountant’s signature.**

Appendix 2 to this ISRS contains examples of compilation reports.

19. **The financial information compiled by the accountant should contain a reference such as “Unaudited,” “Compiled without Audit or Review” or “Refer to Compilation Report” on each page of the financial information or on the front of the complete set of financial statements.**



Appendix 1

Example of an Engagement Letter for a Compilation Engagement

The following letter is for use as a guide in conjunction with the considerations outlined in paragraph 7 of this ISRS and will need to be varied according to individual requirements and circumstances. This example is for the compilation of financial statements.

To the Board of Directors or the appropriate representatives of senior management

This letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

You have requested that we perform the following services:

On the basis of information you provide, we will compile, in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to compilation engagements, the balance sheet of ABC Company as of December 31, 19XX and related statements of income and cash flows for the year then ended on a cash basis. We will not carry out audit or review engagement procedures in relation to such financial statements. Consequently, no assurance on the financial statements will be expressed. Our report on the financial statements of ABC Company is presently expected to read as follows:

(see Appendix 2 to this ISRS)

Management is responsible for both the accuracy and completeness of the information supplied to us and is responsible to users for the financial information compiled by us. This includes the maintenance of adequate accounting records and internal controls and the selection and application of appropriate accounting policies. Our engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However, we will inform you of any such matters which come to our attention.

The information will be prepared in accordance with [identified financial reporting framework]. Any known departures from this framework will be disclosed within the financial statements and when considered necessary will be referred to in our compilation report.

We understand that the intended use and distribution of the information we have compiled is [specify] and that should this change in a material respect, that you will inform us.

We look forward to full cooperation with your staff and we trust that they will make available to us whatever records, documentation and other information requested in connection with our compilation.

Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required.

This letter will be effective for future years unless it is terminated, amended or superseded.

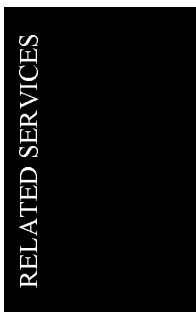
Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our compilation of your financial statements.

XYZ & Co

Acknowledged on behalf of ABC Company by

(signed)

.....
Name and Title
Date



Appendix 2**Examples of Compilation Reports****Example of a Report on an Engagement to Compile Financial Statements**

COMPILATION REPORT TO

On the basis of information provided by management we have compiled, in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to compilation engagements, the balance sheet of ABC Company as of December 31, 19XX and statements of income and cash flows for the year then ended. Management is responsible for these financial statements. We have not audited or reviewed these financial statements and accordingly express no assurance thereon.³

ACCOUNTANT

Date
Address

³ See footnote 2.

Example of a Report on an Engagement to Compile Financial Statements with an Additional Paragraph that Draws Attention to a Departure from the Identified Financial Reporting Framework

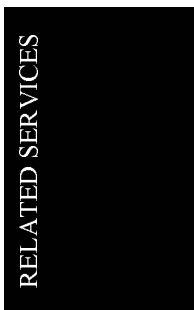
COMPILATION REPORT TO

On the basis of information provided by management we have compiled, in accordance with the International Standard on Related Services (or refer to relevant national standards or practices) applicable to compilation engagements, the balance sheet of XYZ Company as of December 31, 19XX and the related statements of income and cash flows for the year then ended. Management is responsible for these financial statements. We have not audited or reviewed these financial statements and accordingly express no assurance thereon.⁴

We draw attention to Note X to the financial statements because management has elected not to capitalize the leases on plant and machinery which is a departure from the identified financial reporting framework.

ACCOUNTANT

Date
Address



⁴ See footnote 2.

DISCUSSION PAPERS

The Committee has issued one discussion paper, as summarized below.

Discussion Paper The Audit Profession and the Environment Issued May 1995

The audit profession can contribute its expertise and services to business and society in making progress towards sustainable development, and towards management of and accountability for environmental stewardship. The profession has the strength, reputation and skills needed to expand its role and contribute to:

- The development of standards and guidance for audit and review of financial statements regarding environmental matters;
- Arrangements necessary for obtaining audit evidence that requires the co-operation or use of the work of other professions and disciplines in areas outside the normal competence of financial auditors; and
- The development of standards and guidance needed to respond to the expectations of stakeholders for emerging new services.

IFAC, in its role of representing the worldwide audit profession, is interested in collaborating with other associations, organizations, professions and disciplines, since sustainable development and environmental issues are inherently multi-disciplinary issues, and no single discipline or profession is likely to provide all the solutions. Some member bodies already have authoritative literature on the subject in place or under development. This document seeks to summarize the topics and promote discussion on an international level. The document does not discuss accounting matters.

The preparation of this discussion paper serves three purposes:

- To generate ideas and views on issues to be dealt with by the auditing profession as a whole with regard to “environmental auditing”
- To gather views of practitioners on the more important implications of environmental issues in relation to the audit of financial statements;
- To promote discussion amongst both practitioners and a wider audience on reporting on environmental performance, the audit of such reports and on possible future engagements (reporting on, and audits of, environmental management systems and compliance engagements); and
- To serve these purposes, questions for discussion are included at the end of each chapter. The document is also distributed outside the auditing community.