



मिति: २०८१/०२/२७

सूचना

नेपाल लेखापरीक्षणमान बोर्डले International Auditing and Assurance Standards Board (IAASB) बाट डिसेम्बर २०२२ मा जारी भएको “2021 Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Service Pronouncements” को आधारमा नेपाल लेखापरीक्षणमान २०१८ लाई परिमार्जन गरी नेपाल लेखापरीक्षणमान २०२४ तयार गरी लागू गर्न संस्थामा सिफारिस प्राप्त भएकोमा २०८१ वैशाख १७ गते बसेको परिषदको ३२४औं बैठक को निर्णय अनुसार नेपाल लेखापरीक्षणमान २०२४ स्वेच्छिक रूपमा तथा अनिवार्य रूपमा लागू हुने मिति देहाय बमोजिम रहेको जानकारी गराईन्छ।

Standard-wise Proposed Dates for the Implementation of Nepal Standards on Auditing -2024 Volume - I of the Handbook

S. No.	NSA No	Standards	Effective for Audits of Financial Statement for the Periods Beginning on:	
			Voluntary Compliance	Mandatory Compliance
1		Structure of Pronouncements Issued by the Auditing Standards Board	Not Applicable	Not Applicable
2		Preface to the Nepal Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements	Not Applicable	Not Applicable
3		Glossary of Terms	Not Applicable	Not Applicable
NEPAL STANDARDS ON QUALITY CONTROL				
4	NSQC 1	Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements (<i>Note: It will be repealed once NSQM - 1 & 2 become mandatory</i>)	1st Shrawan, 2081	1st Shrawan, 2082

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AUDITS OF HISTORICAL FINANCIAL INFORMATION				
200-299 General Principles and Responsibilities				
5	NSA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Nepal Standards on Auditing	1st Shrawan, 2081	1st Shrawan, 2082
6	NSA 210	Agreeing the Terms of Audit Engagements	1st Shrawan, 2081	1st Shrawan, 2082
7	NSA 220	Quality Control for an Audit of Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
8	NSA 230	Audit Documentation	1st Shrawan, 2081	1st Shrawan, 2082
9	NSA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
10	NSA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
11	NSA 260 (Revised)	Communication with Those Charged with Governance	1st Shrawan, 2081	1st Shrawan, 2082
12	NSA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	1st Shrawan, 2081	1st Shrawan, 2082
300-499 Risk Assessment and Response to Assessed Risks				
13	NSA 300	Planning an Audit of Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
14	NSA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement	1st Shrawan, 2081	1st Shrawan, 2082
15	NSA 320	Materiality in Planning and Performing an Audit	1st Shrawan, 2081	1st Shrawan, 2082
16	NSA 330	The Auditor's Responses to Assessed Risks	1st Shrawan, 2081	1st Shrawan, 2082
17	NSA 402	Audit Considerations Relating to an Entity Using a Service Organization	1st Shrawan, 2081	1st Shrawan, 2082
18	NSA 450	Evaluation of Misstatements Identified during the Audit	1st Shrawan, 2081	1st Shrawan, 2082
500-599 Audit Evidence				
19	NSA 500	Audit Evidence	1st Shrawan, 2081	1st Shrawan, 2082
20	NSA 501	Audit Evidence – Specific Considerations for Selected Items	1st Shrawan, 2081	1st Shrawan, 2082
21	NSA 505	External Confirmations	1st Shrawan, 2081	1st Shrawan, 2082
22	NSA 510	Initial Audit Engagements—Opening Balances	1st Shrawan, 2081	1st Shrawan, 2082
23	NSA 520	Analytical Procedures	1st Shrawan, 2081	1st Shrawan, 2082
24	NSA 530	Audit Sampling	1st Shrawan, 2081	1st Shrawan, 2082
25	NSA 540 (Revised)	Auditing Accounting Estimates and Related Disclosures	1st Shrawan, 2081	1st Shrawan, 2082

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26	NSA 550	Related Parties	1st Shrawan, 2081	1st Shrawan, 2082
27	NSA 560	Subsequent Events	1st Shrawan, 2081	1st Shrawan, 2082
28	NSA 570 (Revised)	Going Concern	1st Shrawan, 2081	1st Shrawan, 2082
29	NSA 580	Written Representations	1st Shrawan, 2081	1st Shrawan, 2082
600-699 Using the Work of Others				
30	NSA 600	Special considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	1st Shrawan, 2081	1st Shrawan, 2082
31	NSA 610 (Revised)	Using the work of Internal Auditors	1st Shrawan, 2081	1st Shrawan, 2082
32	NSA 620	Using the work of an Auditor's Expert	1st Shrawan, 2081	1st Shrawan, 2082
700-799 Audit Conclusions and Reporting				
33	NSA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
34	NSA 701	Communicating Key Audit Matters in the Independent Auditor's Report	1st Shrawan, 2081	1st Shrawan, 2082
35	NSA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	1st Shrawan, 2081	1st Shrawan, 2082
36	NSA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	1st Shrawan, 2081	1st Shrawan, 2082
37	NSA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
38	NSA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	1st Shrawan, 2081	1st Shrawan, 2082
800-899 Specialized Areas				
39	NSA 800 (Revised)	Special Considerations – Audit of Financial Statements Prepared in Accordance with Special Purpose Frameworks	1st Shrawan, 2081	1st Shrawan, 2082
40	NSA 805 (Revised)	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	1st Shrawan, 2081	1st Shrawan, 2082
41	NSA 810 (Revised)	Engagements to Report on Summary Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082

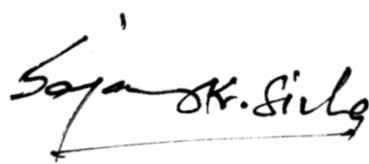

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Standard-wise Proposed Dates for the Implementation of Nepal Standards on Auditing - 2024

Volume - II of the Handbook

S. No.	NSA No	Standards	Effective for Audits of Financial Statement for the Periods Beginning on:	
			Voluntary Compliance	Mandatory Compliance
NEPAL AUDITING PRACTICE NOTES				
1	NAPN 1000	Special Considerations in Auditing Financial Instruments	Not Applicable	Not Applicable
AUDITS AND REVIEWS OF HISTORICAL FINANCIAL INFORMATION				
2000-2699 Nepal Standards on Review Engagements				
2	NSRE 2400 (Revised)	Engagements to Review Historical Financial Statements	1st Shrawan, 2081	1st Shrawan, 2082
3	NSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	1st Shrawan, 2081	1st Shrawan, 2082
ASSURANCE ENGAGEMENTS OTHER THAN AUDITS OR REVIEWS OF HISTORICAL FINANCIAL INFORMATION				
3000-3699 Nepal Standards on Assurance Engagements (NSAEs)				
3000-3399 Applicable to All Assurance Engagements				
4	NSAE 3000 (Revised)	Assurance Engagements Other than Audits or Reviews of Historical Financial Information	1st Shrawan, 2081	1st Shrawan, 2082
3400-3699 Subject Specific Standards				
5	NSAE 3400	The Examination of Prospective Financial Information (Previously NSA 810)	1st Shrawan, 2081	1st Shrawan, 2082
6	NSAE 3402	Assurance Reports on Controls at a Service Organization	1st Shrawan, 2081	1st Shrawan, 2082
7	NSAE 3410	Assurance Engagements on Greenhouse Gas Statements	1st Shrawan, 2081	1st Shrawan, 2082
8	NSAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus	1st Shrawan, 2081	1st Shrawan, 2082

RELATED SERVICES				
4000-4699 Nepal Standards on Related Services (NSRS)				
9	NSRS 4400	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information (Previously NSA 920)	1st Shrawan, 2081	1st Shrawan, 2082
10	NSRS 4410 (Revised)	Compilation Engagements	1st Shrawan, 2081	1st Shrawan, 2082
AUDIT QUALITY				
11		A Framework for Audit Quality: Key Elements that Create an Environment for Audit Quality	Not Applicable	Not Applicable
ASSURANCE FRAMEWORK				
12		Amended Nepal Framework for Assurance Engagements	Not Applicable	Not Applicable

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**Standard-wise Proposed Dates for the Implementation of Nepal Standards on Auditing – 2024
For Some New and Revised Standards (Included in Volume - I & II of the Handbook)**

S. No.	NSA No	Standards	Effective for Audits of Financial Statement for the Periods Beginning on:	
			Voluntary Compliance	Mandatory Compliance
1	NSQM 1	Quality Management for Firms That Perform Audit or Reviews of Financial Statements, or Other Assurance or Related Services Engagements	1st Shrawan, 2081	1st Shrawan, 2083
2	NSQM 2	Engagement Quality Reviews	1st Shrawan, 2081	1st Shrawan, 2083
3	NSA 220 (Revised)	Quality Management for an Audit of Financial Statements	1st Shrawan, 2081	1st Shrawan, 2083
4		Confirming Amendments to Nepal Standards on Auditing (NSA) and Related Material Arising from the Quality Management Standards	Not Applicable	Not Applicable
5	NSA 600 (Revised)	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	1st Shrawan, 2081	1st Shrawan, 2083
6		Conforming and Consequential Amendments Arising from Proposed NSA 600 (Revised)	Not Applicable	Not Applicable
7	NSRS 4400 (Revised)	Agreed-upon Procedures Engagements	1st Shrawan, 2081	1st Shrawan, 2083
8		Conforming and Consequential Amendments to the AuSB's Other Standards as a Result of the New and Revised Quality Management Standards	Not Applicable	Not Applicable

उक्त लेखापरीक्षणमान को विद्युतीय प्रति तल उल्लेखित लिङ्कबाट हेर्न सकिन्छ :

<https://www.ausb.gov.np/shop/ebooks?year=2024>

यस सम्बन्धमा थप जानकारीको लागि नेपाल लेखापरीक्षणमान बोर्डको सचिवालयमा सम्पर्क राख्नुन अनुरोध गरिन्छ ।

Sujan K. Sircle

