



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Nepal Chartered Accountants Act, 1997)



च. नं.

Ref No.

नेपाल लेखापरीक्षणमान २०१८ लागू गरिएको सूचना

यस संस्थाले नेपाल लेखापरीक्षणमान बोर्डको सिफारिसमा International Auditing and Assurance Standards Board (IAASB) बाट सन् २०१६ मा जारी भएको International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements (2016-17 Edition) को पुस्तकको आधारमा तयार गरेको नयाँ **Nepal Standards on Auditing 2018** मिति २०७६ श्रावण १ देखि NSA701 – Communicating Key Audit Matters in the Independent Auditor's Report बाहेक अन्य निम्न बमोजिमको लेखापरीक्षणमानहरु अनिवार्य रूपमा लागू गरिएको व्यहोरा जानकारी गराईन्छ ।

Nepal Standards on Auditing 2018

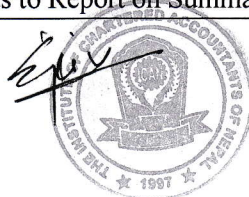
S.No.	NSA No.	Standards
		Preface to the Nepal Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements
		Glossary of Terms
NEPAL STANDARDS ON QUALITY CONTROL		
1	NSQC 1	Quality Control for Firms that Perform Audits and Reviews of Financial Statements and Other Assurance and Related Services Engagements
AUDITS OF HISTORICAL FINANCIAL INFORMATION 200-299 GENERAL PRINCIPLES AND RESPONSIBILITIES		
1	NSA 200	Overall Objective of the Independent Auditor and the conduct of an Auditor in Accordance with Nepal Standards on Auditing
2	NSA 210	Agreeing the Terms of Audit Engagements
3	NSA 220	Quality Control for an Audits of Financial Statements
4	NSA 230	Audit Documentation
5	NSA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
6	NSA 250	Consideration of Laws and Regulations in an Audit of Financial Statements
7	NSA 260 (Revised)	Communication with Those Charged with Governance
8	NSA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
300-499 RISK ASSESSMENT AND RESPONSE TO ASSESSED RISKS		
9	NSA 300	Planning an Audit of Financial Statements

ICAN Marg, Satdobato, Lalitpur, Nepal, Tel: 01-5530832, 5530730, Fax: 977-1-5550774
P O Box 5289, E-mail: ican@ntc.net.np, Website: www.ican.org.np

Branch Offices:

Biratnagar : Tel. 977-021-471395, E-mail: icanbrt@ican.org.np | Butwal : Tel. 977-071-543629, E-mail: icanbtl@ican.org.np
Birgunj : Tel. 977-051-522660, E-mail: icanbrj@ican.org.np | Pokhara : Tel. 977-061-537679, E-mail: icanpkr@ican.org.np
Nepalgunj : Tel. 977-081-525916, E-mail: icannpj@ican.org.np | Dhangadhi : 977-091-527493, E-mail : ican dhg@ican.org.np

10	NSA 315(Revised)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
11	NSA 320	Materiality in Planning and Performing an Audit
12	NSA 330	The Auditor's Responses to Assessed Risks
13	NSA 402	Audit Considerations Relating to an Entity Using a Service Organization
14	NSA 450	Evaluation of Misstatements Identified during the Audit
500-599 AUDIT EVIDENCE		
15	NSA 500	Audit Evidence
16	NSA 501	Audit Evidence-Specific Considerations for Selected Items
17	NSA 505	External Confirmations
18	NSA 510	Initial Audit Engagements—Opening Balances
19	NSA 520	Analytical Procedures
20	NSA 530	Audit Sampling
21	NSA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
22	NSA 550	Related Parties
23	NSA 560	Subsequent Events
24	NSA 570(Revised)	Going Concern
25	NSA 580	Written Representations
600-699 USING THE WORK OF OTHERS		
26	NSA 600	Special considerations-Audits of Group Financial statements (including the work of component Auditors)
27	NSA 610(Revised)	Using the work of Internal Auditors
28	NSA 620	Using the work of an Auditors Expert
700-799 AUDIT CONCLUSIONS & REPORTING		
29	NSA 700(Revised)	Forming an opinion and Reporting on financial statements
30	NSA 701	Communicating Key Audit Matters in the Independent Auditor's Report
31	NSA 705(Revised)	Modifications to the opinion in the Independent Auditors report
32	NSA 706(Revised)	Emphasis of Matter Paragraphs and other Matter Paragraphs in the Independent Auditors Report
33	NSA 710	Comparative information-corresponding Figures and comparative Financial Statements
34	NSA 720(Revised)	The auditor's responsibilities relating to Other information in Documents Containing Audited Financial statements.
800-899 SPECIALIZED AREAS		
35	NSA 800 (Revised)	Special Considerations-Audit of financial statements Prepared in Accordance with special Purpose Frameworks
36	NSA 805 (Revised)	Special Considerations-Audits of Single Financial statements and Specific Elements, Accounts or Items of a Financial statements
37	NSA 810 (Revised)	Engagements to Report on Summary of Financial Statements



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3000-3399 APPLICABLE TO ALL ASSURANCE ENGAGEMENTS		
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42	NSAE 3400	The Examination of Prospective Financial Information (Previously NSA 810)
43	NSAE 3402	Assurance Reports on Controls at a Service Organization
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45	NSAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus
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Sajay K. Sinha

सिए सजय कुमार सिन्हा
कार्यकारी निर्देशक