



**THE INSTITUTE OF  
Company Secretaries of India**  
**भारतीय कम्पनी सचिव संस्थान**  
**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

17<sup>th</sup> November, 2020

Dear Sir/Madam,

**Subject: Extension of last date to submit comments on exposure draft of Guidance Note on Auditing Standards on Secretarial Audit (CSAS-4)**

The Institute of Company Secretaries of India had issued first four Auditing Standards namely CSAS-1: Auditing Standard on Audit Engagement; CSAS-2: Auditing Standard on Audit Process and Documentation; CSAS-3: Auditing Standard on Forming of Opinion and CSAS-4: Auditing Standard on Secretarial Audit on 6<sup>th</sup> May, 2019. These Standards are made applicable on recommendatory basis on Audit engagements accepted by the Auditor on or after 1st July, 2019; and mandatory for Audit engagements accepted by the Auditor on or after 1st April, 2021.

To set out the explanations, procedures and practical aspects in respect of the various provisions contained in the Auditing Standards, Guidance Notes on the first three Auditing Standards i.e CSAS-1, 2 & 3 had been issued by the ICSI on 10<sup>th</sup> January, 2020.

Further, the exposure draft of Guidance Note on Auditing Standards on Secretarial Audit (CSAS-4) was released on 4<sup>th</sup> October, 2020 and comments were invited on the same till 7<sup>th</sup> November, 2020.

We are hereby extending the last date for submitting your comments on the above mentioned exposure draft till 30<sup>th</sup> November, 2020.

The exposure draft of the above mentioned Guidance Note is placed at the website of the Institute for public comments. Click on the link <https://www.icsi.edu/auditing-standard/>

The comments should be given in the following format:

Para No. of Auditing Standard on Secretarial Audit (CSAS-4)	Text of the Guidance Note	Suggested Text of the Guidance Note	Rationale for suggestion

This is for your information please.

Regards,

(CS Ashish Garg)  
President