

# FRAMEWORK OF STATEMENTS ON STANDARDS ON AUDITING AND GUIDANCE NOTES ON RELATED SERVICES

## Introduction

1. The Auditing and Assurance Board (AASB) of the Institute of Chartered Accountants of India develops Auditing and Assurance Standards (AASs)\* and guidance Notes on related services. SAs and Guidance Notes are issued under the authority of the Council of the Institute. The purpose of this document is to describe the framework within which SAs and Guidance Notes on related services are issued in relation to the services which may be performed by auditors.

2. For ease of reference, except where indicated, the term ‘auditor’ is used throughout the SAs and Guidance Notes (except where a different term is considered appropriate) when describing both auditing and related services which may be performed. Such reference is not intended to imply that a person performing related services need be the auditor of the entity’s financial statements.

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\* Now known as Standards on Auditing (SAs)