



भारतीय मानक ब्यूरो

(उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय, भारत सरकार)

BUREAU OF INDIAN STANDARDS

(Ministry of Consumer Affairs, Food & Public Distribution, Govt. of India)

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DRAFT INDIAN STANDARD IN WIDE CIRCULATION

Reference : MSD 10/T- 10

Date : 30 October 2024

TECHNICAL COMMITTEE : Social Responsibility, MSD 10

To,

All concerned

Dear Madam/Sir,

The following document has been prepared by the Social Responsibility Sectional Committee, MSD 10. Please [click here](#) to view the document.

Document Number : MSD 10 (26869) WC

Title of the document : Assurance Engagement Standard - Part 2 : Conducting Assurance Engagements for All Matters Other Than Statutory Financial Information Guidance (First Revision)

Document Type : Revision of Indian Standard (IS 26002 : Part 2 : 2021)

This document has following salient features which may require specific attention for your valuable comments:

- 1) 1.1 This standard (Part 2) provides guidance to assurance engagement team for conducting assurance engagements, an organization or a reporting entity for implementation of Part 1 of this standard on the following:
 - 2) a) to identify potential scenarios that could pose a challenge to the engagement risks for complying and adherence with the requirements of the essential virtues;
 - 3) b) nature of safeguards that could be applied for mitigating and or neutralizing the identified engagement risks; and
 - 4) c) in establishing an effective quality control system (QCS), supported by effective process and procedures for accepting, conducting, reviewing, maintaining and conducting independent quality control review of assurance engagements.
- 5) 1. This standard applies to an assurance engagement team and or a quality control reviewer (QCR) and or an organization and or a reporting entity that intends to conduct internal and or external assurance engagement as per Part 1 of this Standard.
- 6) 2. Some specific clauses of this standard are denoted in the form of the superscript 'NAFIAE' (not applicable for internal assurance engagements). Such clauses are not applicable from the perspective of conducting an internal assurance engagement, as per Part 1 of this Standard.

Please examine the document and share your comments regarding further improvement in the document.

Last date for sharing the comments is : 29 December 2024

The comments should be shared in the prescribed template through this portal only; and the comments so received shall be taken up by the Sectional Committee for necessary action. For any other query, please write an email at msd@bis.gov.in to the undersigned at Bureau of Indian Standard, Manak Bhawan, 9, Bahadur Shah Zafar Marg, New Delhi.

In case no comments are received, we would presume your approval of the documents. However, in case we receive any comments on the document, the same shall be put up to the Sectional Committee for necessary action.

Thanking You,

Yours faithfully,
(ANUJ SWARUP BHATNAGAR)
Head (Management and Systems Department)
Email: msd@bis.gov.in



व्यापक परिचालन में मसौदा(दे)

हमारा सन्दर्भ : MSD 10/T- 10

दिनांक : 30-10-2024

तकनीकी समिति : Social Responsibility Sectional Committee, MSD 10

प्राप्तकर्ता : रूचि रखने वाले सभी निकाय

महोदय/या,

निम्नलिखित मसौदा तैयार किया गया है :

प्रलेख संख्या : MSD 10 (26869) WC

शीर्षक :

कृपया इस/इन मानक(को)/संशोधन(नो) के मसौदे(दो) का अवलोकन करें और अपनी सम्मतियाँ यह बताते हुए भेजें कि यदि ये मानक(को) के संशोधन(नो) के रूप में प्रकाशित हो तो इन पर अमल करने में आपके व्यवसाय अथवा कारोबार में क्या कठिनाइयां आ सकती हैं।

सम्मतियाँ भेजने की अंतिम तिथि : 29 December 2024

सम्मतियाँ, यदि कोई हों तो, कृपया यहाँ क्लिक करके ऑनलाइन पोर्टल के माध्यम से ऊपर दी गयी अंतिम तिथि तक दर्ज कराएं।

यह/ये प्रलेख भारतीय मानक ब्यूरो की वेबसाइट www.bis.gov.in पर भी उपलब्ध है/हैं।

धन्यवाद।

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