



**Government of the People's Republic of Bangladesh**  
**Financial Reporting Council (FRC)**

Finance Division, Ministry of Finance  
House No. 40/A, Road No. 20, Mohakhali DOHS  
Dhaka 1206  
www.frcbd.org



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**International Auditing, Assurance Standards and Code of  
Ethics Pre-publication Notice**

In accordance with section 8(2) (o) of Financial Reporting Act (FRA) 2015, FRC has signed agreements with the International Auditing and Assurance Standards Board (IAASB) and International Ethics Standards Board for Accountants (IESBA) of International Federation of Accountants (IFAC). At present FRC is in the process of adopting and issuing the following Audit, Assurance Standards for statutory audit and other related practices and Code of Ethics and related standards to be practiced by the professional accountants of Bangladesh.

- International Standards on Auditing (ISA)
- International Standards on Assurance Engagements (ISAE)
- International Standards on Review Engagements (ISRE)
- International Standards on Related Services (ISRS)
- International Standards on Quality Control (ISQC)
  
- International Code of Ethics for Professional Accountants
- International Independence Standards

As per section 43 of Financial Reporting Act 2015, the standards have been published in the FRC website – www.frcbd.org. Any person or organization who would like to submit a comment or opinion on any of the standards are requested to do so within 60 days from the date of this notice and submit the same to the undersigned in writing.

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