



**The Institute of
Chartered Accountants
of Pakistan**

**CA
PAKISTAN**

HEAD OFFICE

Circular No. 6/2018

July 11, 2018

ALL MEMBERS OF THE INSTITUTE

Dear Member

INVITATION TO COMMENT ON EXPOSURE DRAFT OF THE JOINT AUDIT GUIDELINES

The Auditing Standards & Ethics Committee (the Committee) of the Institute has developed the "Joint Audit Guidelines" (the Guide) for the benefit of members and other stakeholders. The Committee has decided to publish an Exposure Draft (ED) of the Guide for soliciting member's comments.

The Guide aims to provide guidance to the joint auditors to plan and conduct the audit according to the International Standards on Auditing (ISAs) as applicable in Pakistan. The Guide deals with the key principles of joint audit, and matters related to joint auditor's agreement, client acceptance and continuance, audit planning and performance and communication between joint auditors have been discussed in the Guide. The principles and guidance contained in draft Guide are consistent with ISAs as applicable in Pakistan and should be read in conjunction with ISAs as applicable in Pakistan.

The full text of the ED can be downloaded from the Institute's website at:
<http://www.icap.net.pk/wp-content/uploads/2018/07/Exposure-Draft-Joint-Audit-Guideline.pdf>

You are requested to send your valued comments on the ED to the Directorate of Technical Services at dtscments@icap.org.pk latest by **August 11, 2018**.

Your comments would be more helpful if they indicate the specific paragraph or group of paragraphs of the ED, to which they relate, clearly explaining the issue(s), and providing a suggestion for the alternative text or solution preferably giving rationale for the suggested change for understanding and further consideration.

Yours truly

Sohail Malik
Director Technical Services

Encl: as above

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