RESOLUTION NO. 214

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WHEREAS, the Auditing Standards and Practices Council submitted to the Board on May 28, 1990, Statement of Auditing Standards of the Philippines No. 9 — "Planning and Supervision"

WHEREAS, after a thorough and critical review of the standards promulgated under statements of Auditing Standards of the Philippines No. 9, the Board is of the opinion that they are comprehensive, relevant and adequate for principles of auditing.

WHEREFORE, Be it Resolved, as it hereby resolves, to adopt the following statements of Auditing Standards of the Philippines No. 9 - "Planning and Supervision" as an integral part of this resolution and favorably recommends the approval by the Commission as part of the Rules and Regulations of the Board of Accountancy.

RESOLVED, Further, that the auditing standards shall take effect upon after approval of this resolution by the Commission and after fifteen (15) days following its publication in the Official Gazette.

Adopted: 10 July 1990

(SGD.) HERMOGENES P. POBRE
Chairman

(SGD.) LUPO S. RAMOS
Vice-Chairman

(SGD.) PURIFICATION A. UNTALAN
Member

(SGD.) GUILLERMO A. CRUZ
Member

(SGD.) JESUS A. CASIÑO
Member

(SGD.) ALEJANDRO C. REYES
Member

(SGD.) EDUARDO B. DE GUIA
Member

APPROVED:

(SGD.) JULIO B. FRANCIA, JR
Commissioner

(SGD.) NILO C. MARIANO
Associate Commissioner

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(SGD.) MARIANO A. MENDIETA
Associate Commissioner

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