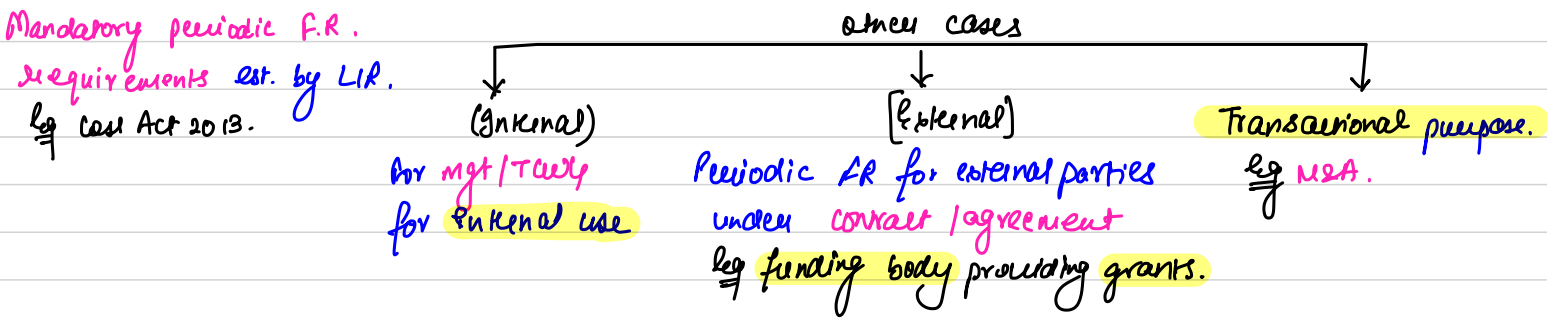


# SRB 4410: Compilation Engg.

~~Auditor~~ → assists mgt → with preparation & presentation of historical financial info.  
 Practitioner  
 ↓  
 w/o any assurance

NOTE: Practitioner need not be independent but comply with ethical requirements.

Why compilation engg. required? <sup>[need to prepare FS]</sup>



## SRB 4410



### I. Terms of Engg

1. Intended use & distribution of financial info.
2. Objective & scope of Engg.

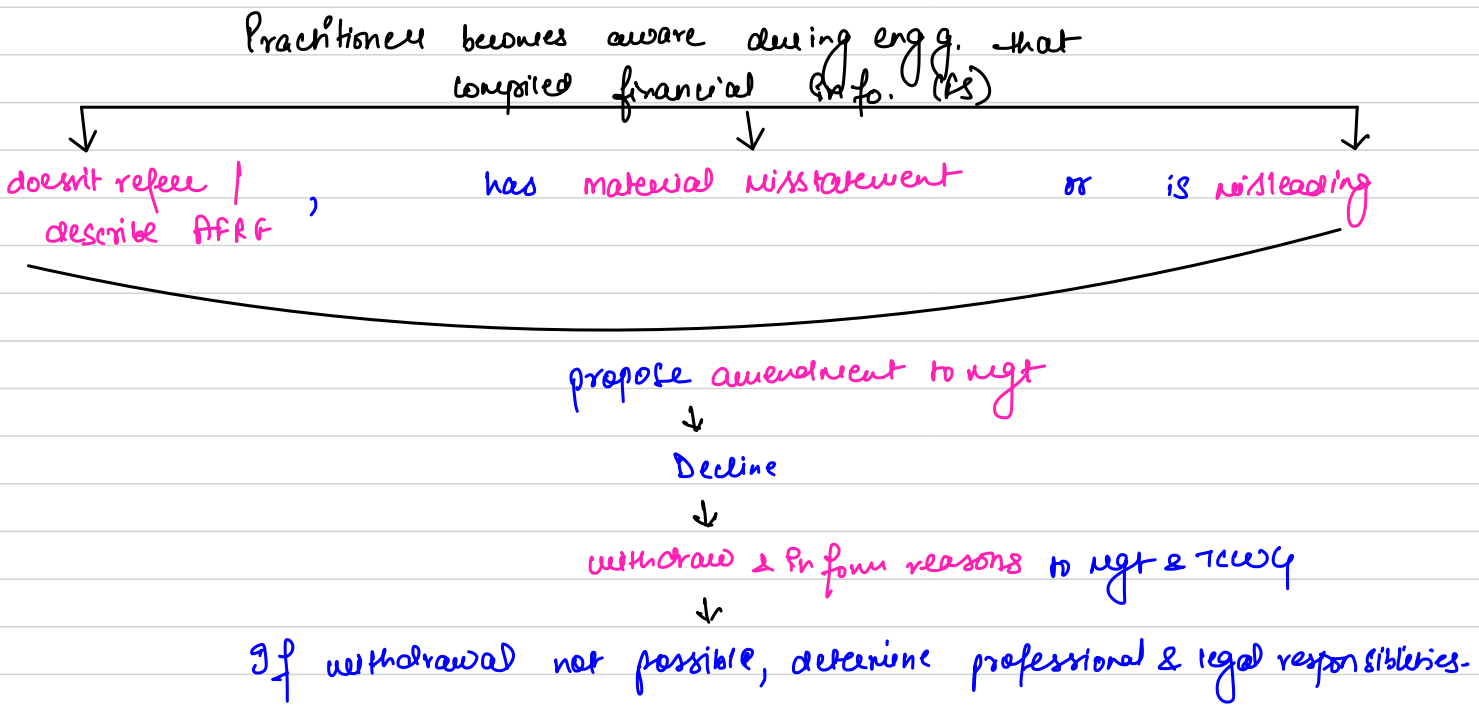
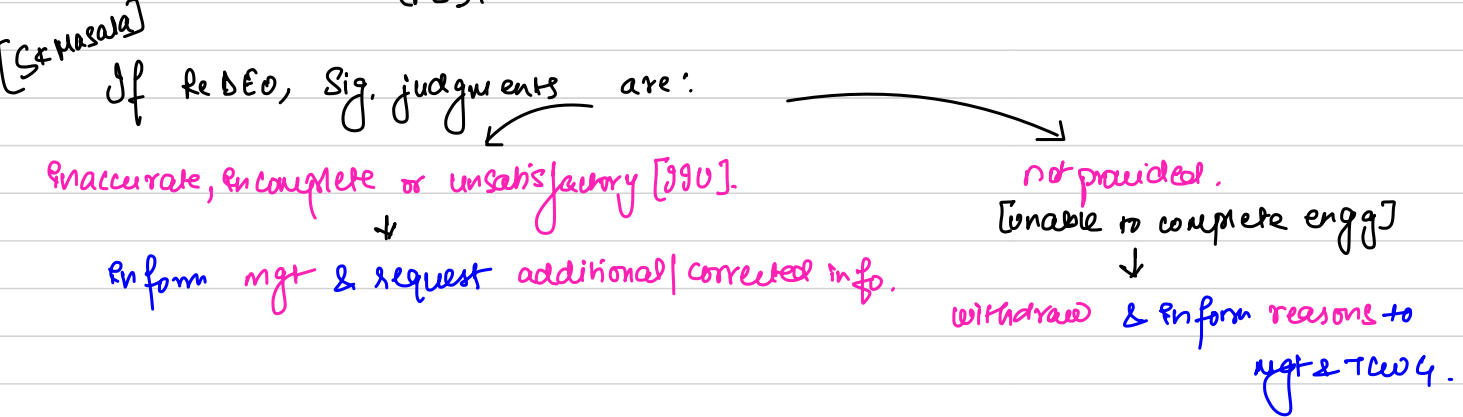
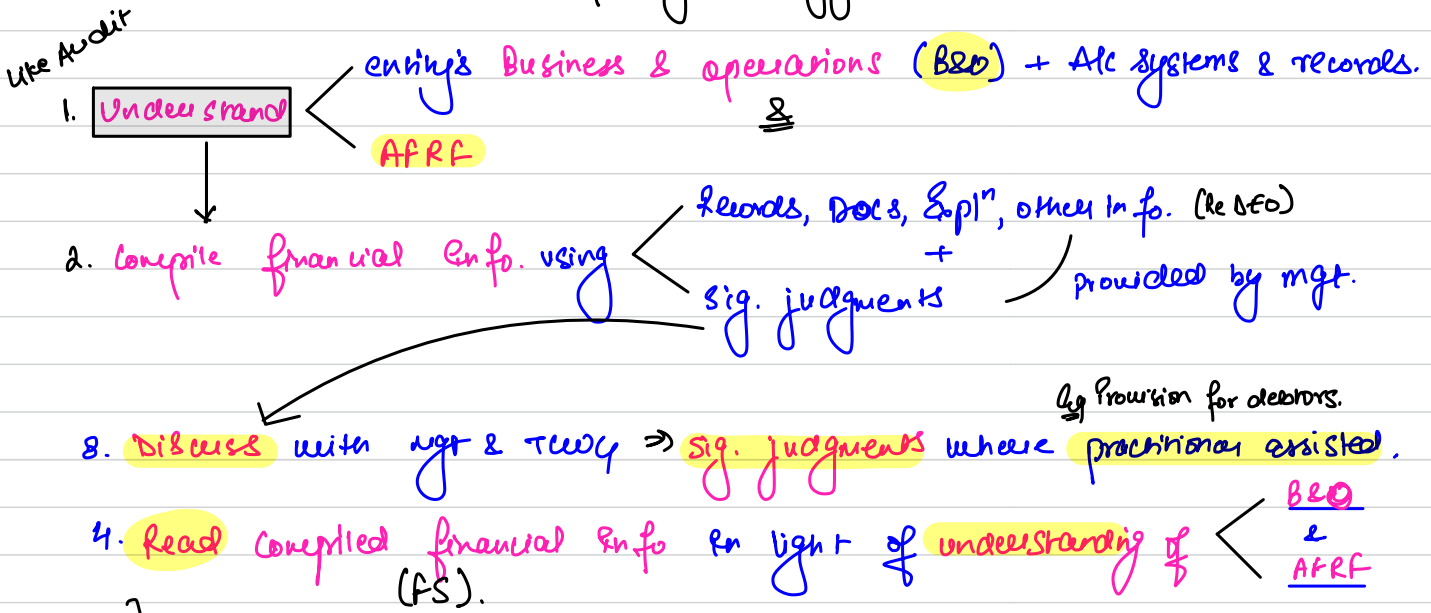
Responsibilities of → 5. Practitioner → 6. form & content of Report.

### 3. By mgt for:

- P.P. of financial info. as per AFRF.
- DIM of IC for preparation of FS free from m.m. (FIE)

Ingredients { Accuracy & completeness of records, docs, explanations, other info. provided by mgt.  
 • Judgments for P.P. of financial info. Re DEO  
 ↓  
 4. AFRF + judgment

Performing the Engg. [5\*]



## Documentation (SS 4410)

- Sig. matters & how they were addressed.
- final version of — compiled financial info.  
practitioner's Report
- Reconciliation of — compiled financial info with  
↓  
RESFO.\* [Records, Docs, Expl<sup>n</sup>, other info.]
- \* may include T.B., all records & other info.

