



FOR IMMEDIATE RELEASE

2014 HANDBOOKS FROM IAASB, IAESB, IESBA, AND IPSASB NOW AVAILABLE

(New York, New York, October 17, 2014) – The International Federation of Accountants[®] (IFAC[®]) today announced the availability of the 2014 editions of the handbooks from the:

- International Auditing and Assurance Standards Board[®] (IAASB[®]);
- International Accounting Education Standards Board[™] (IAESB[™]);
- International Ethics Standards Board for Accountants[®] (IESBA[®]); and
- International Public Sector Accounting Standards Board[®] (IPSASB[®]).

<u>2014 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services</u> <u>Pronouncements</u>

The 2014 edition of the handbook includes ISAE[™] 3000 (Revised) and Conforming Amendments. A third volume has been added to the handbook that contains the International Framework for Assurance Engagements (previously included in Volume II of the handbook) and the recently issued <u>Framework for Audit Quality</u>: *Key* <u>Elements that Create an Environment for Audit Quality</u>.

To access an electronic copy of the handbook for personal use, purchase print copies, or find information on recent developments and outstanding exposure drafts, visit the IAASB's website at <u>www.iaasb.org</u>.

2014 Handbook of International Education Pronouncements

The 2014 handbook contains the IAESB's suite of eight International Education Standards[™] (IESs[™]), including the re-drafted IES 7, *Continuing Professional Development*, IAESB Glossary of Terms, *Framework for International Education Standards for Professional Accountants* (the Framework), and three International Education Practice Statements. It replaces the 2010 edition of the *Handbook of International Education Pronouncements*. One of the more significant changes to the handbook is the addition of a new section that includes the newly revised IESs that have been approved by the IAESB, but are not effective at the time of the Handbook's release.

To access an electronic copy of the handbook for personal use, purchase print copies, or find information on recent developments and outstanding exposure drafts, visit the IAESB's website at <u>www.iaesb.org</u>.

2014 Handbook of the Code of Ethics for Professional Accountants

The 2014 IESBA Handbook contains the entire Code of Ethics for Professional Accountants™. This edition

incorporates several revised pronouncements that were published previously and are now effective—addressing a breach of a requirement of the Code, conflicts of interest, and the definition of "those charged with governance." It also contains the revised definition of "engagement team" (effective for audits of financial statements for periods ending on or after December 15, 2014).

To access an electronic copy of the handbook for personal use, purchase print copies, or find information on recent developments and outstanding exposure drafts, visit the IESBA's website at <u>www.ethicsboard.org</u>.

2014 Handbook of International Public Sector Accounting Pronouncements

This Handbook contains the complete set of the International Public Sector Accounting Standards Board's (IPSASB) pronouncements on International Public Sector Accounting Standards[™] (IPSASs[™]). It also includes Recommended Practice Guidelines (RPGs), with the introduction of RPG 1–*Reporting on the Long-Term Sustainability of an Entity's Finances* and RPG 2-*Financial Statement Discussion and Analysis*, which were both approved in June 2013 and issued in July 2013.

To access an electronic copy of the handbook for personal use, purchase print copies, or find information on recent developments and outstanding exposure drafts, visit the IPSASB's website at <u>www.ipsasb.org</u>.

About the Handbooks

The standards and pronouncements in each of the handbooks were developed by the IAASB, IAESB, IESBA, and IPSASB, respectively. The structures and processes that support the operations of these independent standard-setting boards, including publishing the handbooks, are facilitated by IFAC.

About IFAC

<u>IFAC</u> is the global organization for the accountancy profession, dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. It is comprised of 179 members and associates in 130 countries and jurisdictions, representing approximately 2.5 million accountants in public practice, education, government service, industry, and commerce.

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