

**[ PRC BOARD OF ACCOUNTANCY RESOLUTION NO.  
89, S. 2002, October 28, 2002 ]**

**ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING  
(PSA) 400-RISK ASSESSMENTS AND INTERNAL CONTROL**

ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING (PSA) 400-RISK  
ASSESSMENTS AND INTERNAL CONTROL<sup>[1]</sup>

Adopted: 28 Oct. 2002

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*Chairman*

**(SGD.) SOLITA V.  
DELANTAR**  
*Member*

**(SGD.) JOHN S. BALA**  
*Member*

**(SGD.) FROILAN G. AMPIL**  
*Member*

**(SGD.) ESTELITA C.  
AGUIRRE**  
*Member*

ATTESTED:

**(SGD.) CARLOS G.  
ALMELOR**  
*Secretary, Professional  
Regulatory Board*

APPROVED:

**(SGD. ANTONIETA FORTUNA-IBE**  
*Chairperson*

**ALFONSO G. ABAD**  
*Commissioner*

**AVELINA DE LA REA-TAN**  
*Commissioner*

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<sup>[1]</sup> Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City