

**[PRC BOARD OF ACCOUNTANCY RESOLUTION NO.
91, 2002, October 28, 2002]**

**ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING
(PSA) 320-AUDIT MATERIALITY**

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MATERIALITY^[1]

Adopted: 28 Oct. 2002

(SGD.) EUGENE T. MATEO
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

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