

**[ PRC BOARD OF ACCOUNTANCY RESOLUTION NO.  
135, S. 2004, December 17, 2004 ]**

**ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING  
(PSA) 330 - THE AUDITOR'S PROCEDURE IN RESPONSE TO  
ASSESSED RISKS**

*Text Available at Office of the National Administrative Register, U.P. Law Complex,  
Diliman, Quezon City.*

Adopted: 17 Dec. 2004



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