

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

**ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA)
402-AUDIT CONSIDERATIONS RELATING TO ENTITIES USING
SERVICE ORGANIZATION**

ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA) 402-AUDIT
CONSIDERATIONS RELATING TO ENTITIES USING SERVICE ORGANIZATION[1]

Adopted: 28 Oct. 2002

(SGD.) EUGENE 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