

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

**ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA)  
700-THE AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA) 700-THE AUDITOR'S  
REPORT ON FINANCIAL STATEMENTS[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*

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