

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

**ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING
(PSA) 250-CONSIDERATION OF LAWS AND REGULATIONS IN AN
AUDIT OF FINANCIAL STATEMENTS**

ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING (PSA) 250-
CONSIDERATION OF LAWS AND REGULATIONS IN AN AUDIT OF FINANCIAL
STATEMENTS^[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
