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Since the publication of Act 1314 of 2009, various regulatory changes have been made that you should consider if you are serving as a tax reviewer or external auditor. In this editorial, we include the Information Rules Index. In Colombia, taking into account the launch in 2020 of a new annex to technical compilation and updated 4-2019, information security standards added to DUR 2420 2015 by Decree 2270 2019, we consider such rules to be applied in Colombia during 2020, linking the location of each of them in the annex. The new app includes amendments to a number of rules that we will emphasize throughout this publication. The Code of Ethics for Accounting Professionals (p. 5-93 annexes 4-2019) the Code of Ethics is the norm, regulating the behavior of the accountant. It sets out the principles that accountants should apply. To these ethics are the rules that govern the behavior of an accountant. It contains principles that should be applied by accountants. It should be noted, however, that the provisions of the Code of Trade and Act 43 of 1990 still exist in Colombia, and these rules still apply as guidelines for an accountant, so the three rules should be applied jointly. The Code of Ethics is divided into three parts: Part A: the general application of the code (p. 6 annexes 4-2019). Part B: Accounting Professionals in the Financial Year (p. 13 applications 4-2019). Part C: Accounting Specialists in the Company (p. 80 applications 4-2019). Frameworks for audit quality (p. 130-195 application 4-2019) Framework are aimed at publicizing key elements of audit quality (input, process and result). However, it is not a standard, so it does not set specific requirements for auditors, but is a general guiding principle with which it is possible to consult to develop their orders. International Standard of quality control (NICC- 173-196 Application 4-2019)NICC 1 compiles quality control guidelines that will be applied by audit firms that review, in particular, tasks related to auditing or review of financial statements. should apply the NIA. From January 1, 2020, in Colombia, 4-2019 DUR 2420. These standards include various parameters that should be considered by public accountants to identify the risks of significant imprecision in financial information and how the conclusions and opinions to which it will be reached should be reported in accordance with the audit evidence obtained. The opinion issued by the tax reviewer based on his audit on these standards is expected to provide a reasonable degree of security. Mandatory implementation standards in Colombia, Colombia should apply the following NIA: General Principles and Responsibilities of NIA 200 - Global Independent Auditor Targets and Audit in accordance with international audit standards (p. 197 annex 4-2019). NIA 210 - Audit Order Terms Agreement (p. 217 Annex 4-2019). NIA 220 - Financial Reporting Audit Audit Control (p. 233 Applications 4-2019). NIA 230 - Audit documentation (p. 246 annexes 4-2019). NIA 240 - Auditor's Responsibilities for Auditing Financial Statements in a Fraud Case (p. 255 Annex 4-2019). NIA 250 (revised) - Review of regulations in financial reporting audit (p. 288 annexes 4-2019). Note: A revised version of this standard came into force on 1 January 2020. NIA 260 (revised) - Relationship with those responsible for managing the subject (p. 302 applications 4-2019). Note: The revised version came into force on January 1, 2019. NIA 265 - Report on the shortcomings of internal control to the officials and management of the subject (p. 323 annexes 4-2019). NIA 300 Audit Planning and Risk Assessment - Financial Reporting Audit Planning (p. 331 Applications 4-2019). NIA 315 (revised) - Identification and assessment of the risks of material imprecision by knowledge of the subject and its environment (p. 341 annexes 4-2019). NIA 320 - Relative importance or materiality in the planning and implementation of audits (p. 384 annexes 4-2019). NIA 330 - Auditor's Responses to Estimated Risks (p. 391 Applications 4-2019). NIA 402 - Audit relating to the organization using a service organization (p. 409 applications 4-2019). NIA 450 - Assessment of the imprecisions identified during the inspection (p. 426 annexes 4-2019). Evidence of NIA 500 audit - Evidence audit (p. 435 annexes 4-2019). NIA 501 - Audit data - specific considerations for some areas (p. 448 applications 4-2019). NIA 505 - External Confirmations (p. 456 annexes 4-2019). NIA 510 - Initial audit orders - opening balances (p. 465 applications 4-2019). NIA 520 - Analytical Procedures (p. 475 applications 4-2019). NIA 530 - Audit Sampling (p. 481 applications 4-2019). NIA 540 - Audit of accounting estimates, including fair value assessment and disclosure information (p. 493 applications 4-2019). NIA 550 - Related Parties (p. 527 applications 4-2019). NIA 560 - Facts after closing (p. 548 annexes 4-2019). NIA 570 (revised) - Operating Company (p. 558 applications 4-2019). Note: The revised version came into force in 2019. NIA 580 - Written Statements (p. 578 annexes 4-2019). This article was published more than a year ago, so it's important to pay attention to the validity of your regulatory references. If you notice any errors, please let us know by clicking on the Report error button (below on the same page). Thank you very much. BENEFITS Daily Newsletter Access to Free Content Unlimited Special Special Offers Employment Update Digital Exclusive Articles offices and Model Analysis and Formats Exclusive Practical Cases Discounts on Trainings 15% 30% 30% 50% 12 magazines /practical maps in digital year and printed 66 Session update in the year White paper in the digital version of the natural income tax White paper in the digital version of the legal entity income tax White paper in the digital version of exogenous information White paper in the digital version of accounting closing and tax approval White paper in the digital version of the Digital Handbook and tax digital version Buy \$0 Sign \$150,000/Year Subscribe Regular Price: \$350,000/year Today: \$299,900/Year Subscribe \$350,000/20 Months Subscribe \$999,000/Year Subscription Daily Newsletter Access Free Unlimited Special Employment Offers Update Digital Exclusive Articles Offices and Model Analysis and Formats Exclusive Practical Cases Discount on Training Discount on Publishing Publisher Update 12 Magazines/Practical Cards for Digital Year 66 Update Sessions per Year White Book The digital version of natural people income tax White paper in the digital version of the legal entity income tax White paper in the digital version of the exogenous information White paper in the digital version of the accounting closing and tax approval White paper in the digital version of the Book of Accounting Links and Tax Digital Version \$0 I want to subscribe to the Daily Newsletter Access to Free Content Without Restrictions Offers Special Offers Exclusive Offers Exclusive Articles and Analysis Exclusive practical cases 15% discount on tuition 15% discount on publisher publications updating 12 magazines/practical cards in digital year and printed 66 Update Sessions per year White paper in digital version of natural income tax White paper in digital version of the legal entity income tax White paper in the digital version of the exogenous information White paper in the digital version of the accounting closing and tax reconciliation White Paper Digital Book guide accounting and tax digital version \$150,000 / Year I want to subscribe to the Daily Newsletter Access to free content without restrictions Special Employment offers Update Digital Exclusive Articles Offices and Model Formats and Formats Practical Cases Exclusive 30% discounts on face-to-face and online training 30% discount on publisher publications updating 12 magazines/practical cards for the digital year and printed 66 Update sessions the Year's White Paper in the digital version of the Income Tax White Paper in the digital version of the legal entity Income Tax White Book in the digital version of the exogenous information White Book in the digital version of the accounting closing and tax reconciliation White Paper in the digital version of digital accounting and tax reference Guide \$299,900 /Year I want to subscribe \$350,000/20 months I want to subscribe to the Daily Newsletter Access to Free Content Unlimited Special Employment Offers Digital Exclusive Articles and Model Analysis and Formats Exclusive Practical cases of 50% discount on training 50% discount on the publication of the publisher updating 12 magazines / practical cards for the digital year and printed 66 Update Sessions per year White Book in the digital version of the natural population income tax White paper in the digital version of the legal entity income tax White paper in the digital version of exogenous information White paper in the digital version of the accounting closing and tax reconciliation White paper in the digital version of the accounting directory and tax version \$999,000/Year I want to subscribe if you want to have more information about our subscriptions click here Access without the limitations of our extensive digital content Daily information on various topics for your profession. Information about product news and exclusive offers. Access to various models and free formats for download. Sign up for free now it should be remembered that Act 1314 2009, Article 5, applies to the International Standards of Information. In the middle of the article, we will find that these standards consist of ethical standards, quality control standards, standards for auditing historical financial information, standards for historical financial information analysis, and standards of information enforcement other than the previous one. In other words, among international standards of collateral, we find International Audit Standards, whose purpose is to provide guidelines or set guidelines on the objectives and justifications by which an auditor or audit team should be managed during a review, or an audit is worth redundancy of financial reporting. Applicable international audit standards are: NIA 200 - Global Independent Auditor Targets and NIA Compliance Audit. NIA 210 - Audit Conditions Agreement. NIA 220 - Audit quality audit control. NIA 230 - Audit documentation NIA 240 - Auditor's responsibilities in auditing financial statements in relation to fraud. NIA 250 - Review of the regulatory provisions of the financial reporting audit. NIA 260 - Communication with the responsible government of education. NIA 265 - Report differences in internal control to the responsible government and the Education Department. NIA 300 - Financial Reporting Audit Planning. NIA 315 - Identifying and assessing material incorrect risks through knowledge of the essence and its environment. NIA 320 - Relative importance or materiality in the planning and execution of the audit. NIA 330 - Auditor's responses to valuable risks. NIA 402 - Audit of considerations related to an organization that uses a service organization. NIA 450 - Assessment of non-inspections identified during the audit. NIA 500 - Evidence in the audit. NIA 501 - Audit Evidence - Specific considerations for certain areas. NIA 505 - External confirmations. NIA 510 - Initial Audit Orders - Opening Balances. NIA 520 - Analytical Procedures. NIA 530 - Audit Pick. NIA 540 - Audit Accountants, including fair value, and disclosure-related information. NIA 550 - Related sides. NIA 560 - Facts after closing. NIA 570 - Company in operation. NIA 580 - Written manifestations. NIA 600 - Review of the group's financial statements (including the work of auditors. NIA 610 - Use of internal auditors. NIA 620 - Using the work of an expert auditor. NIA 700 - Formation of the opinion and issuance of an audit report on financial reporting. NIA 705 - Amended the opinion in the reports of the independent auditor. NIA 710 - Comparative Information - Relevant data for periods and comparative financial statements. NIA 720 - Responsibility auditor for other information included in documents containing audited financial statements. NIA 800 - Special Considerations - Financial Reporting Audit prepared in accordance with the information base for specific purposes. NIA 805 - Special considerations - Audit of one financial report or a specific item, account or financial reporting item. NIA 810 - Financial Reporting Commission. You can also consult: Standards to be implemented in convergence What is NIA? \$150,000/year \$150,000 euros per year nias actualizadas 2020 pdf

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