

I What is assurance?



Section overview

- ▶ An assurance engagement is one in which a practitioner expresses a conclusion, designed to enhance the degree of confidence of the intended users, other than the responsible party, about the outcome of the evaluation or measurement of a subject matter against criteria.
- ▶ Key elements are: three party involvement, subject matter, suitable criteria, sufficient appropriate evidence, written report.
- ▶ Assurance engagements can give either a reasonable level of assurance or a limited level of assurance.
- ▶ There are various examples of assurance services, the key example in Bangladesh is the audit.

1.1 Definition (parties, subject matter, criteria)



Definition

An assurance engagement is one in which a practitioner expresses a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the outcome of the evaluation or measurement of a subject matter against criteria.

The key elements of an assurance engagement are as follows:

- ▶ Three people or groups of people involved:
 - The practitioner (accountant)
 - The intended users
 - The responsible party (the person(s) who prepared the subject matter)
- ▶ A subject matter
As we shall see below, the subject matter of an assurance engagement may vary considerably. However, it is likely to fall into one of three categories:
 - Data (for example, financial statements or business projections)
 - Systems or processes (for example, internal control systems or computer systems)
 - Behaviour (for example, social and environmental performance or corporate governance)
- ▶ Suitable criteria
The person providing the assurance must have something by which to judge whether the information is reliable and can be trusted. So for example, in an assurance engagement relating to financial statements, the criteria might be accounting standards. The practitioner will be able to test whether the financial statements have been put together in accordance with accounting standards, and if they have, then the practitioner can conclude that there is a degree of assurance that they are reliable.
In the context of company behaviour, suitable criteria to judge whether something is reliable and can be trusted might be the Combined Code on Corporate Governance, or, if the company has one, its published Code of Practice.
- ▶ Sufficient appropriate evidence to support the assurance opinion
The practitioner must substantiate the opinion that he draws in order that the user can have confidence that it is reliable. The practitioner must obtain evidence as to whether the criteria have been met. We will look at the collection of evidence in detail later in this Study Manual.

Assurance Study Manual

A Gutmann

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