



MANUAL DE CONTROL DE CALIDAD

INTRODUCCION

En cumplimiento con la Norma Internacional de Auditoría 220 "Control de Calidad para el trabajo de la auditoría" y las Normas Internacionales de Auditoría 210 "Términos en los trabajos de auditoría" y 230 "Documentación" en efecto a partir del 15 de junio del 2006, la Norma Internacional sobre Control de Calidad 1 para las firmas que realizan trabajos de auditoría y revisión de información financiera histórica y otros compromisos de aseguramiento y servicios afines (ISQC 1) y los requerimientos de Horwath internacional, la Firma Moreno y Moreno, Contadores Públicos Autorizados, mantiene un estándar profesional elevado en la práctica de auditoría.

Como regla general los procedimientos y prácticas deben ser documentados con la finalidad de que se comprendan claramente y de que su aplicación pueda ser evaluada y verificada.

El propósito de este documento es el de proporcionar al personal de la firma una guía con los procedimientos necesarios de control de calidad para asegurar el desempeño y desarrollo de las auditorías y otros servicios afines de una forma razonable, sujeta a revisiones periódicas.

En cada política se hace referencia a los procedimientos específicos que se deberán seguir.

El presente Manual de Control de Calidad contempla las Normas utilizadas por la Firma que consideran los siguientes aspectos:

1. Responsabilidad de Dirección sobre la calidad en la Firma
2. Requerimientos éticos
3. Aceptación y Retención de las relaciones con clientes y compromisos específicos
4. Recurso Humano
5. Ejecución de la Auditoría
6. Supervisión y Monitoreo
7. Documentación del Compromiso

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