
A BILL FOR AN ACT

RELATING TO ATTESTATION ENGAGEMENTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 466-36, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) The procedures required by this section shall be
4 performed in accordance with [~~AT section 201 of~~] the Statements
5 on Standards for Attestation Engagements adopted by the American
6 Institute of Certified Public Accountants."

7 SECTION 2. Statutory material to be repealed is bracketed
8 and stricken.

9 SECTION 3. This Act shall take effect upon its approval.

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Report Title:

Public Accountancy; Peer Reviews; Attestation Engagements

Description:

Requires that peer reviews performed on public accounting firms are performed in accordance with the entirety of the Statements on Standards for Attestation Engagements adopted by the American Institute of Certified Public Accountants. (CD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

