



HELLENIC ACCOUNTING &
AUDITING STANDARDS OVERSIGHT BOARD
DEPUTY CHAIRMAN



Athens, 10-12-2021

HELLENIC ACCOUNTING AND AUDITING STANDARDS OVERSIGHT BOARD (HAASOB)

ANNOUNCEMENT 023/2021

International Standard on Auditing Financial Statements for Less Complex Entities

On December 7, the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB) as a national oversight authority of the accounting and auditing profession and under the memorandum of understanding signed with the Association of Chartered Certified Accountants (ACCA), held the first public presentation and discussion in Greece on the draft Standard for Less Complex Entities, which has been issued and put up for public consultation by the International Auditing and Assurance Standards Board (IAASB).

The virtual meeting was attended by representatives from HAASOB, ACCA and audit firms, contributing their views and concerns.

HAASOB, in the context of its responsibilities and extroversion, will address a letter to the IAASB regarding the questions that have been put in the public consultation for this new standard.

For this purpose, the HAASOB will take under consideration all the comments/answers sent by the audit firms to info@elte.org.gr, until 31/12.

Panagiotis Giannopoulos

Deputy Chairman