

EXPOSURE DRAFT

PROPOSED STATEMENT ON AUDITING STANDARDS

REPORTS ON THE PROCESSING OF TRANSACTIONS BY SERVICE ORGANIZATIONS

FEBRUARY 27, 1991

*Prepared by the AICPA Auditing Standards Board
for comment from persons interested in auditing and reporting*

*Comments should be received by May 27, 1991, and addressed to
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Reports On The Application Of Accounting Principles Proposed Statement On Auditing Standards

David Kirk



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