

Auditing of Accounts of Liquidators

This Guidance Note deals with the audit under section 551 of the Companies Act, 1956, i.e., audit of accounts of liquidators. It contains the recommendations of the Institute on *inter alia*, the following aspects of such audit:

- Professional skills required.
- Audit procedures to be applied.
- Form and content of the audit report under section 551 of the Companies Act.

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