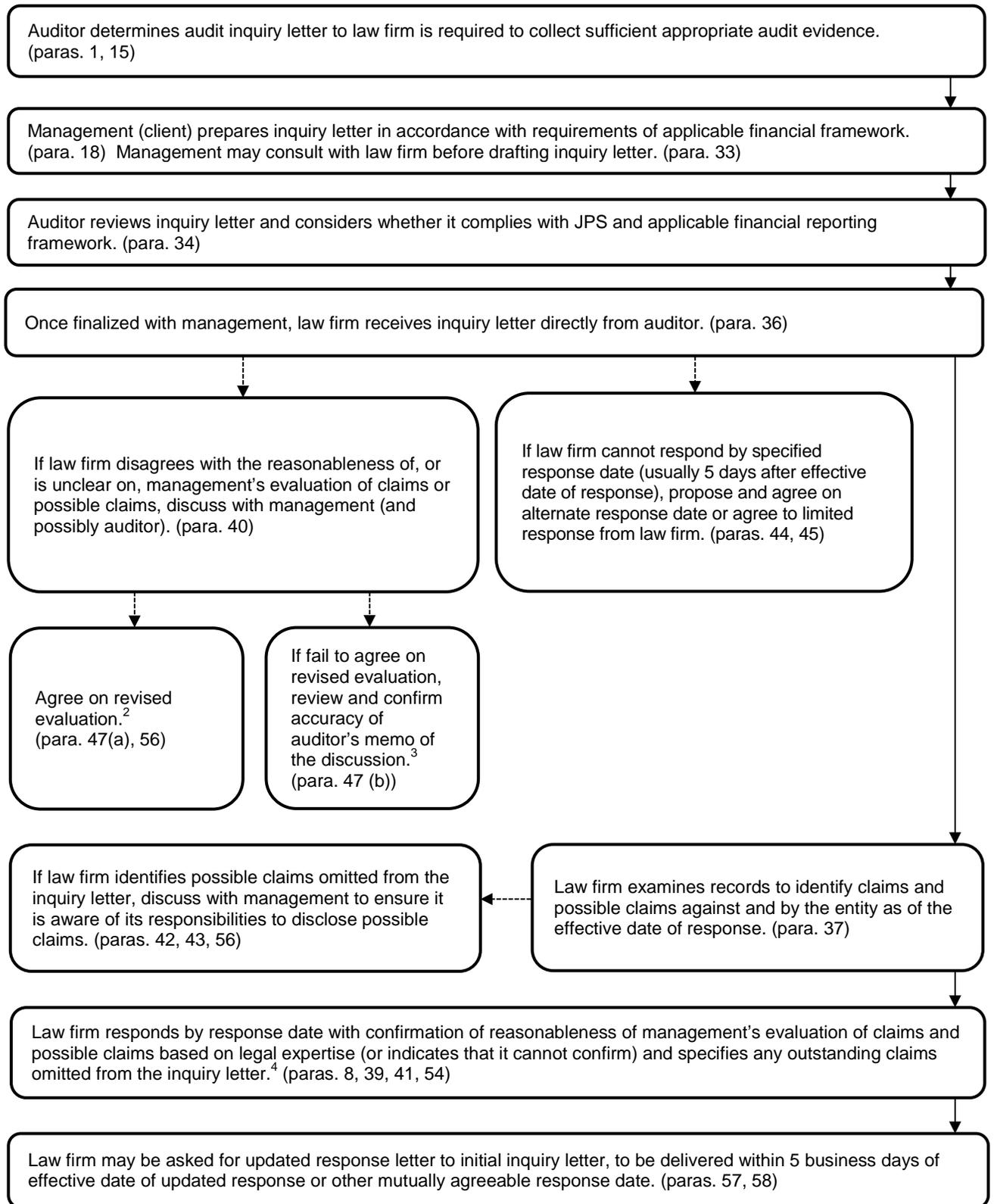


JPS Communication Protocols¹



¹. The following is a summary for illustrative purpose only. Reference should be made to the full text of the Joint Policy Statement.

². May lead to supplementary or amended inquiry letter which will then follow the same process as initial inquiry letter. (para. 56)

³. If unresolved, the auditor may not be able to obtain sufficient appropriate audit evidence. (para. 47)

⁴. May lead to supplementary or amended inquiry letter which will follow the same process as the initial inquiry letter. (para. 56)