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# CCS Insights

审计师的类型 - 独立外部审计师

Types of Auditors - Independent External Auditor

*Feel the CCS & Co Difference*

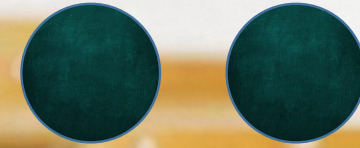


审计师一般分为4种：

- 独立外部审计师或公司审计师
- 内部审计师
- 政府审计师
- 法务审计师

Generally, there are 4 types of auditors:

- Independent External Auditor
- Internal Auditor
- Government Auditor
- Forensic Auditor



## 独立外部审计师或公司审计师

- 这是最常见的审计师。它们之所以称为“外部”，那是因为它们并非受聘于被审核的公司。
- 除首次的委任外，他们的任命通常都经过公司股东的批准，他们是收取服务费的。
- 根据公司法，公司的财务报表必须每年至少由独立外部审计师审计一次。
- 独立外部审计师必须对财务报表的“真实性和公平性”，它们是否遵循公司法法规及认可会计准则发表意见。





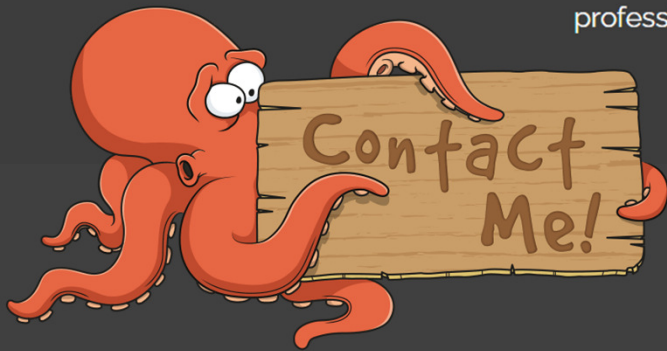
## External Auditors

- The most common type of auditor is the external auditor. They are called external because they are not employed by the entity being audited.
- Except for the first appointment, their appointment is normally approved by shareholders of a company and they are being paid a fee.
- Under Companies Act the financial statements of a company must be audited at least once a year by an approved External Auditors .
- The External Auditors must express an opinion as to the “true & fairness” of the financial statements and whether they comply with the provisions of Companies Act and approved accounting standards.

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**03 – 9058 8313**

