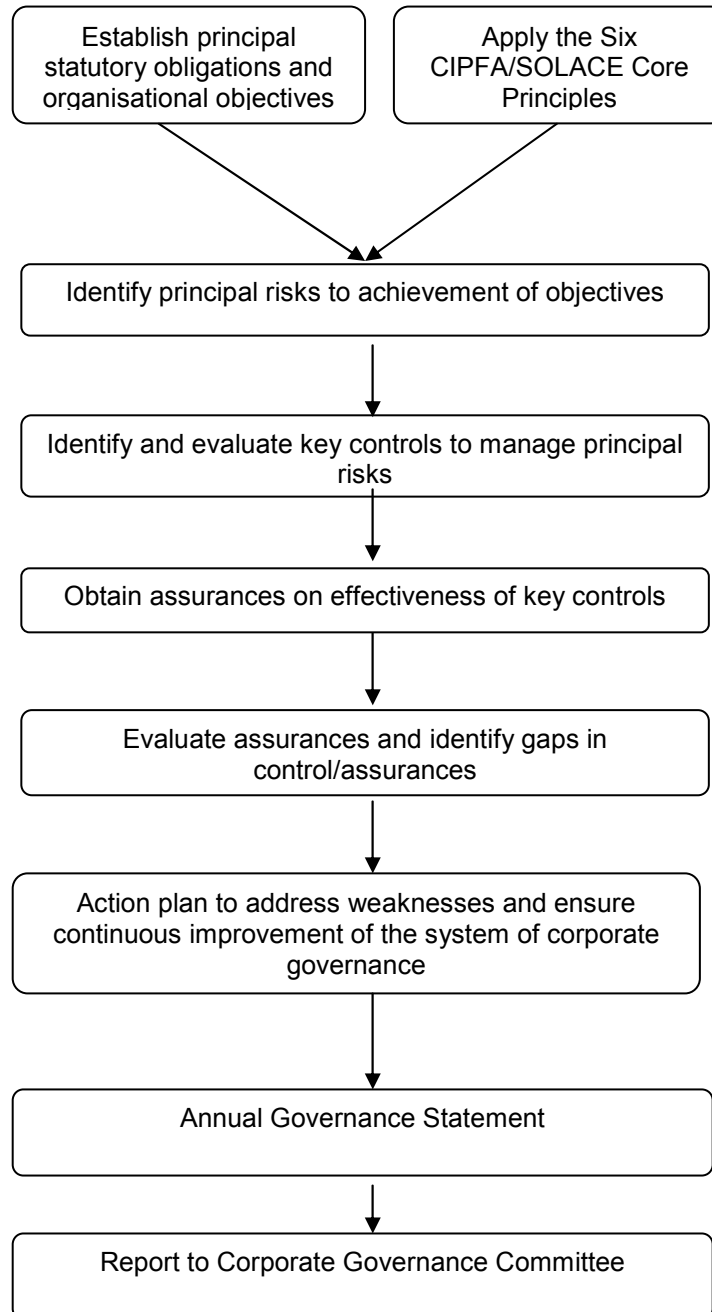


APPENDIX B

Review of Annual Governance Statement and the Assurance Gathering Process



Appendix A emphasises the reliance on existing processes and documents in compiling the AGS – though not all of these sources will be present (or perhaps appropriate) for all organisations. The examples offered are neither prescriptive nor represent everything that could be included in a governance statement. As with the earlier guidance to the SIC, it is simply intended to introduce a menu and a mindset that might in turn encourage practitioners to recognise other areas of assurance and evidence that are specific