#### **PUBLICATION**

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# NON-AUDIT SERVICES AND AUDITOR'S INDEPENDENCE

## WHY DO AUDITORS PROVIDE OTHER ASSURANCE SERVICES TO THEIR AUDIT CLIENTS?

Stakeholders' increased expectations from companies for more transparency are accompanied by assurance needs on the information provided. Businesses count on auditors to deliver other assurance services and contribute to markets' sound functioning.

These assurance services are often closely linked to financial statements audit and third parties take comfort from auditor's involvement. This publication provides an overview of the measures that ensure auditors' independence while providing other assurance services to the companies they audit.

We detail how auditor's independence is maintained through:

- o legal restrictions and ethical requirements
- o public oversight and audit committee scrutiny
- transparency of fee-related information

### **DOWNLOADS**

Non-audit services and auditor's independence

(http://accountancyeurope.eu/wp-content/uploads/211029-Non-audit-services-and-auditors-independence.pdf)

### **LINKS**

How do multidisciplinary teams contribute to audit quality?

(<a href="https://www.accountancyeurope.eu/publications/how-do-multidisciplinary-teams-contribute-to-audit-quality/">https://www.accountancyeurope.eu/publications/how-do-multidisciplinary-teams-contribute-to-audit-quality/</a>)