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About the ISB

Independence Standards Board

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About the ISB

About the ISB The Independence Standards Board ("ISB" or "Board") was developed from discussions between the American Institute of Certified Public Accountants ("AICPA"), other representatives of the accounting profession, and the U.S. Securities and Exchange Commission ("SEC"). The various securities laws enacted by Congress and administered by the SEC recognize that the integrity and credibility of the financial reporting process for public companies depends, in large part, on auditors remaining independent from their audit clients. The operating policies of the ISB that follow are designed to permit timely, thorough, and open study of issues involving auditor independence and to encourage broad public participation in the process of establishing and improving independence standards. The objective of the ISB's policy of openness and public participation is to stimulate public consideration and debate on matters relating to its objective and mission. All of the ISB's constituencies, including members of the public, are encouraged to express their views on matters under consideration in order to stimulate constructive public dialogue.

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