

Announcement for Attention of the Members

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Requirement of Mentioning UDIN while Signing Audit Reports

1. The members may be aware that “Unique Document Identification Number (UDIN)” has been made mandatory as per the Council decision taken at its 379th meeting held on 17-18 December 2018 in the following phases:

All Certification done by Practising CAs w.e.f. 1st February 2019.

All GST & Tax Audit Reports w.e.f. 1st April 2019.

All other attest functions w.e.f. 1st July 2019.

In this regard, an Announcement dated 14th March 2019 has been hosted on ICAI’s website at the following link:

https://www.icaai.org/new_post.html?post_id=15505

2. With a view to bring uniformity in the manner of signing audit reports by the members of ICAI, it has been decided to require the members of ICAI to also mention the UDIN immediately after the ICAI’s membership number while signing audit reports. This requirement will be in addition to other requirements relating to the auditor’s signature prescribed in the relevant law or regulation and the Standards on Auditing.

3. This requirement will come into effect from 1st July 2019.

Chairman
Auditing and Assurance Standards Board

Vice-Chairman
Auditing and Assurance Standards Board

Last updated on 6th August, 2019

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