



# Publications

NBA has extended knowledge of accountancy and assurance; it publishes on these subjects regularly. All publications are in Dutch; a few of them are also translated in English.

English translations:

## 2022

<a href="#">↓</a> <a href="#">Brochure: Preparing a fraud response plan; Recommendations for directors and members of supervisory bodies</a>	PDF 945,67 kB
<a href="#">↓</a> <a href="#">Brochure: Fraud risk management; Recommendations for directors and supervisory bodies</a>	PDF 1,23 MB
<a href="#">↓</a> <a href="#">Mandatory reporting on fraud and going concern in the Auditor's report to the annual accounts; What does this mean for you, as a client?</a>	PDF 822,54 kB
<a href="#">↓</a> <a href="#">English Translation of NBA Practice Note 1148 Soft Controls - February 2022</a>	PDF 671,11 kB
<a href="#">↓</a> <a href="#">Mandatory reporting on fraud and going concern in the Auditor's report to the annual accounts; What does this mean for you, as a client?</a>	PDF 822,54 kB

## 2019

<a href="#">↓</a> <a href="#">Dutch clarified Standard 4400N - 28 februari 2019</a>	PDF 573,9 kB
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## 2018

<a href="#">↓</a> ViO - versie juni 2016 (translation NL-ENG)	PDF 532,21 kB
<a href="#">↓</a> Explanatory Notes ViO – versie juni 2016 (translation NL-ENG)	PDF 954,16 kB

## 2017

<a href="#">↓</a> Explanatory Notes for the NVKS	PDF 896,1 kB
<a href="#">↓</a> Regulations for Quality management systems	PDF 420,94 kB
<a href="#">↓</a> NBA Practice Note 1137 - Corruption: procedures for auditors - 22 december 2016	PDF 744,58 kB

## 2016

<a href="#">↓</a> NBA Practice Note 1135 - Disclosure of Audit Quality Factors - 4 maart 2016	PDF 68,88 kB
<a href="#">↓</a> ViO (non-official translation)	PDF 393,17 kB
<a href="#">↓</a> Explanation on ViO	PDF 563,98 kB
<a href="#">↓</a> VGBA (non-official translation)	PDF 314,9 kB
<a href="#">↓</a> Explanation on VGBA	PDF 372,17 kB

## 2015

<a href="#">↓</a> NBA-guidance 1132 - Unofficial translation Practice Note Audit of (intermediate) holding companies - 29 juli 2015	PDF 256,22 kB
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## 2014

<a href="#">↓</a> XBRL Uniform Presentation	PDF 264,03 kB
<a href="#">↓</a> In the public interest : measures to improve the quality and independence of the audit in the Netherlands	PDF 710,1 kB
<a href="#">↓</a> In the public interest; summary and measures	PDF 1,4 MB
<a href="#">↓</a> Accountants and Tone at the Top : a resource for accountants to address Tone at the Top with clients	PDF 1,52 MB
<a href="#">↓</a> More extensive auditor's report in the Netherlands	PDF 107,99 kB
<a href="#">↓</a> ViO (English translation 2014)	PDF 393,17 kB

## 2012

<a href="#">↓</a> Dutch Code for Audit Firms	PDF 186,1 kB
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## 2011

<a href="#">↓</a> Transparency of Management Commentary (summary)	PDF 3,86 MB
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## 2010

<a href="#">↓</a> Counting more than only Euros : discussion paper about new ways for the accountability and assurance of non-financial information (summary)	PDF 2,45 MB
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