ABBREVIATIONS

AASB Auditing and Assurance Standards Board

ANAO Australian National Audit Office

APRA Australian Prudential Regulation Authority

ASIC Australian Securities and Investments Commission

ATO Australian Taxation Office

ICAA Institute of Chartered Accountants in Australia

ISC the former Insurance and Superannuation Commission

NIA National Institute of Accountants

RMS Risk Management Statement

SIS Act Superannuation Industry (Supervision) Act 1993