

PwC Plus Article

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Supplemental note to External audits of banks - audit of expected credit loss (BCBS 513)

The Committee is issuing a supplemental note to its 2014 guidance External audits of banks following the implementation of expected credit loss (ECL) accounting frameworks in various jurisdictions that have brought about significant changes for banks and their external auditors.

Keywords

Bankenaufsicht (Europäische und Internationale Organisationen), Externe Prüfer

FS-sector(s)

Banking & Capital Markets

Topics

Risk & Regulation

Issuing Body

BCBS - Basel Committee on Banking Supervision