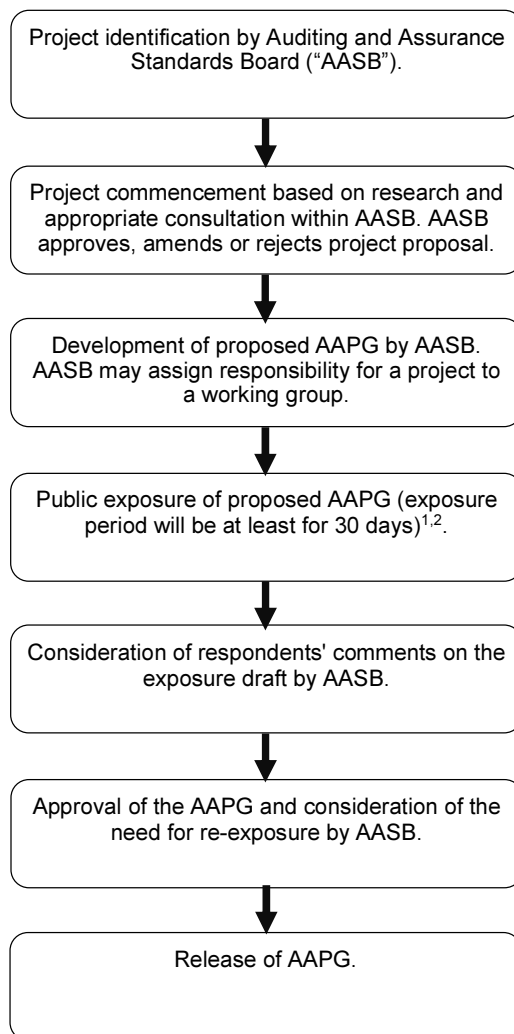


**DUE PROCESS AND WORKING PROCEDURES TO DEVELOP  
AUDIT AND ASSURANCE PRACTICE GUIDES (AAPGs)**

<sup>1</sup> Distribution to members, regulatory bodies and interested parties.

<sup>2</sup> Draft AAPG is placed on the MIA website.