

## RUSSELL BEDFORD INTERNATIONAL AUDIT QUALITY CONTROL, STAGE 6 (2009)

### THIS IS TO CERTIFY THAT

#### Mikhailov & Co Audit

participated in the Russell Bedford International Audit Quality Control programme in 2009.

The Russell Bedford International network has a globally co-ordinated system for monitoring the audit quality control standards of its member firms.

The network has policies and procedures, backed by Rules and Bye-Laws, that require member firms that conduct transnational audits to:

- maintain appropriate quality control standards in accordance with International Standards on Quality Control, issued by the International Auditing and Assurance Standards Board (IAASB), in addition to relevant national quality control standards;
- participate in the network's audit quality control review programme;
- have policies and methodologies for the conduct of audits that are based, to the extent practicable, on International Standards on Auditing; and
- have policies and methodologies in place that, as a minimum, conform to the International Federation of Accountants (IFAC) Codes of Ethics for Professional Accountants and national codes of ethics.



**Katharine LeBihan**

**Company Secretary, Russell Bedford International**  
**London, UK, 29 January 2010**



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