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4 : Determination of ownership is generally a mixed question of law and fact and can often be a complex question to resolve. Where particular documents and records are not owned by the member they generally belong to the client.

Documents and records: ownership, lien and rights - ICAEW

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Auditor independence - Wikipedia

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Institute of Chartered Accountants of India - Wikipedia

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This notice is issued by the Isle of Man Financial Services Authority (â€œFSAâ€•) in accordance with the powers conferred upon it under Section 30 of the Financial Services Act 2008. www.financial-survey.com survey@financial-survey.com The Authority has recently become aware that businesses in the Isle of Man have received emails purporting to be from the Financial Services Authority, the ...

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