

## SPECIALIZED AREAS

### SECTION 7600

#### reports on the application of accounting principles

##### [Basis for Conclusions](#)

**Effective date.** The Recommendations in this Section, with the exception of paragraph [7600.14](#), apply to reports dated on or after May 1, 2004. The issuance of [CSQM 1](#), *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, gave rise to conforming amendments in paragraph 7600.14. Paragraph 7600.14 is effective for engagements beginning on or after December 15, 2022.

##### SCOPE AND DEFINITIONS

- .01 There may be differing interpretations as to whether and how existing generally accepted accounting principles apply to specific transactions and financial products. Management and others may consult with accountants other than the incumbent accountant on the application of accounting principles to those transactions and products on which the incumbent accountant has already provided guidance. A reporting accountant needs to be alert to possible undue pressure on the judgment and objectivity of an incumbent accountant and, accordingly, would seek to minimize the risk of giving inappropriate guidance because of limited knowledge of facts and circumstances. The guidance in this Section helps to ensure that reporting and incumbent accountants have access to the same information.
- .02 In this Section, the following terms are used as defined below:
- (a) **Entity** — An entity (including its affiliates) for which the reporting accountant does not have an ongoing professional relationship to provide auditing or review services.
  - (b) **Hypothetical transaction** — A transaction not involving the facts or circumstances of a specific entity.
  - (c) **Incumbent accountant** — A public accountant engaged to report on the financial statements of a specific entity.
  - (d) **Oral advice** — Any oral communication that expresses a conclusion on the appropriate accounting principle(s) to be applied or on the type of opinion that may be rendered on an entity's financial statements.
  - (e) **Reporting accountant** — A public accountant, other than the incumbent accountant, who provides a written report or oral advice on the application of accounting principles to specific transactions involving facts and circumstances of a specific entity, or on the type of opinion that may be rendered on a specific entity's financial statements in accordance with this Section.
  - (f) **Specific transaction** — A transaction, either completed or proposed, involving facts and circumstances of a specific entity.
  - (g) **Written report** — Any written communication that expresses a conclusion on the appropriate accounting principle(s) to be applied or on the type of opinion that may be rendered on an entity's financial statements.
- .03 This Section applies when an entity requests that a reporting accountant provide a written report or oral advice on:
- (a) the application of accounting principles to a specific transaction; or
  - (b) the type of opinion that may be rendered on the entity's financial statements;
- after having already obtained guidance from its incumbent accountant on this matter.
- .04 This Section does not apply to:
- (a) an engagement in which:
    - (i) a public accountant is asked to assist an entity with its responsibility to prepare its financial statements in accordance with generally accepted accounting principles by providing the entity with a written report or oral advice on the application of accounting principles to a specific transaction; and
    - (ii) the entity has not already obtained guidance from its incumbent accountant on this matter;
  - (b) an engagement to assist in:
    - (i) litigation involving accounting matters or expert testimony in connection with such litigation;
    - (ii) the usual work of receivers and trustees in bankruptcy; or
    - (iii) inspection or disciplinary processes of provincial institutes / ordre;
  - (c) professional advice provided to another accountant in public practice; or
  - (d) communications such as position papers prepared to present views on an issue involving the application of accounting principles or the type of opinion that may be rendered. Such communications include speeches,

lectures and other forms of public presentations and texts thereof, newsletters, articles and letters for the public record. This Section applies, however, when communications of this type are intended to provide guidance on the application of accounting principles to a specific transaction or on the type of opinion that may be rendered on a specific entity's financial statements.

- .05 A reporting accountant may be asked to provide a written report or oral advice regarding a hypothetical transaction. A hypothetical transaction does not deal with specific facts or circumstances of a specific entity. Because of the nature of hypothetical transactions, a reporting accountant cannot know, for example, whether the incumbent accountant has reached a different conclusion on the application of accounting principles for the same or a similar transaction, or how the specific entity has accounted for similar transactions in the past.
- .06 *A reporting accountant should not undertake an engagement to provide a written report or oral advice on the application of accounting principles to a hypothetical transaction.* [MAY 1, 2004 \* ]

**Relationship with [CSQM 1](#) 1**

- .07 The system of quality management and policies or procedures are the responsibility of the firm. [CSQM 1](#) applies to firms in respect of engagements to report on the application of accounting principles. 2 The provisions of this Section regarding quality management at the level of individual engagements are premised on the basis that the firm is subject to CSQM 1 or requirements that are at least as demanding.
- .08 [CSQM 1](#) deals with the firm's responsibilities to design, implement and operate a system of quality management for related services engagements, including engagements to report on the application of accounting principles. 3 CSQM 1 also deals with the firm's responsibility to establish policies or procedures addressing engagements that are required to be subject to engagement quality reviews. [CSQM 2](#) deals with the appointment and eligibility of the engagement quality reviewer, and the performance and documentation of the engagement quality review.
- .09 Under [CSQM 1](#), the objective of the firm is to design, implement and operate a system of quality management for engagements, including engagements to report on the application of accounting principles, that provides the firm with reasonable assurance that:
- (a) The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
  - (b) Reports issued by the firm or engagement partners are appropriate in the circumstances. 4
- .10 The provisions of this Section regarding quality management at the engagement level are premised on the basis that quality management requirements adopted are at least as demanding as those of [CSQM 1](#) and impose obligations on the firm to achieve the objective of CSQM 1. Compliance with CSQM 1 requires, among other things, that the firm's system of quality management addresses the following eight components: 5
- (a) The firm's risk assessment process;
  - (b) Governance and leadership;
  - (c) Relevant ethical requirements;
  - (d) Acceptance and continuance of client relationships and specific engagements;
  - (e) Engagement performance;
  - (f) Resources;
  - (g) Information and communication; and
  - (h) The monitoring and remediation process.
- .11 Within the context of the firm's system of quality management, engagement teams have a responsibility to implement the firm's policies or procedures applicable to the engagement.
- .12 Ordinarily, the engagement team may depend on the firm's system of quality management unless:
- The engagement team's understanding or practical experience indicates that the firm's policies or procedures will not effectively address the nature and circumstances of the engagement; or
  - Information provided by the firm or other parties about the effectiveness of such policies or procedures suggests otherwise.

For example, the engagement team may depend on the firm's system of quality management in relation to:

- Competence and capabilities of personnel through their recruitment and formal training.
- Independence through the accumulation and communication of relevant independence information.
- Maintenance of client relationships through the firm's policies or procedures for acceptance and continuance of engagements.
- Adherence to regulatory and legal requirements through the firm's monitoring and remediation process.

In considering deficiencies 6 identified in the firm's system of quality management that may affect engagements to report on the application of accounting principles, the engagement partner may consider the remedial actions undertaken

by the firm to address those deficiencies that the engagement partner considers are sufficient in the context of the engagement.

- .13 A deficiency in the firm's system of quality management does not necessarily indicate that an engagement to report on the application of accounting principles was not performed in accordance with professional standards and applicable legal and regulatory requirements, or that the report was not appropriate.

#### **ENGAGEMENT LEVEL QUALITY MANAGEMENT**

- .14 *The engagement partner should take overall responsibility for:*

- (a) *Managing and achieving quality on the engagement to report on the application of accounting principles and being sufficiently and appropriately involved throughout the engagement;*
- (b) *The engagement being performed in accordance with the firm's quality management policies or procedures, by:*
  - (i) *Following the firm's policies or procedures regarding the acceptance and continuance of client relationships and engagements;*
  - (ii) *Determining that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement;*
  - (iii) *Being satisfied that the engagement team, and any practitioner's experts who are not part of the engagement team, collectively have the appropriate competence and capabilities, including having sufficient time, to perform the engagement;*
  - (iv) *Being alert for indications of breaches of relevant ethical requirements by members of the engagement team, and determining the appropriate actions if matters come to the engagement partner's attention indicating that members of the engagement team have breached relevant ethical requirements;*
  - (v) *Directing and supervising engagement team members, reviewing their work, and performing the engagement in compliance with professional standards and applicable legal and regulatory requirements;*
  - (vi) *Taking responsibility for appropriate engagement documentation being assembled, appropriately maintained and retained; and*
  - (vii) *When an engagement quality review is required in accordance with [CSQM 1](#) or the firm's policies or procedures, not dating the report until the completion of the engagement quality review. 7 [DEC. 2022]*

- .15 The actions of the engagement partner and appropriate messages to the other members of the engagement team, in the context of the engagement partner taking overall responsibility for managing and achieving quality on each engagement, emphasize the importance to achieving the quality of the engagement of:

- (a) Performing work that complies with professional standards and regulatory and legal requirements.
- (b) Complying with the firm's quality management policies or procedures as applicable.
- (c) Issuing the report for the engagement that is appropriate in the circumstances.

#### ***Acceptance and continuance of client relationships and engagements***

- .16 [CSQM 1](#) requires the firm to establish quality objectives dealing with the appropriateness of its judgments about whether to accept or continue a client relationship or engagement based on information obtained about the nature and circumstances of the engagement and the integrity and ethical values of the client (including management, and, when appropriate, those charged with governance) that is sufficient to support such judgments. If the engagement partner has cause to doubt management's integrity to a degree that is likely to affect proper performance of the engagement, it may not be appropriate to accept the engagement.

#### ***Compliance with relevant ethical requirements in conducting the engagement***

- .17 [CSQM 1](#) sets out the responsibilities of the firm for establishing quality objectives that address the fulfillment of responsibilities in relation to the relevant ethical requirements. This Section sets out the engagement partner's responsibilities with respect to the engagement team's compliance with relevant ethical requirements. 8

#### **AGREEING THE TERMS OF THE ENGAGEMENT**

- .18 *Before accepting an engagement to provide a written report or oral advice under this Section, the reporting accountant should obtain the following in writing, preferably in an engagement letter:*

- (a) *an agreement with the entity as to the circumstances under which the written report or oral advice is requested, the purpose of the request, and the intended use of the written report or oral advice; and*
- (b) *permission from the entity to consult with its incumbent accountant. Unless the permission is obtained, the reporting accountant should not accept the engagement. [MAY 1, 2004 \*]*

#### **PERFORMANCE STANDARDS AND PROCEDURES**

- .19 *When providing a written report or oral advice in accordance with this Section, the reporting accountant should meet the following professional standards:*
- (a) *the work should be performed and the written report prepared or the oral advice provided by a person or persons having adequate technical training and proficiency in the subject matter, with due care and with an objective state of mind;*
  - (b) *the work should be adequately planned and properly executed, and assistants, when employed, should be properly supervised; and*
  - (c) *sufficient appropriate information should be obtained to afford a reasonable basis to support the content of the written report or oral advice. [MAY 1, 2004 \* ]*
- .20 To meet the standards set out in paragraph [7600.19](#), certain procedures need to be performed to help ensure that all relevant facts, circumstances and assumptions necessary to reach an appropriate conclusion are available to the reporting accountant.
- .21 Most of this information can be provided by the entity and its incumbent accountant. Consultation with the incumbent accountant may provide evidence of the completeness and accuracy of the relevant facts, circumstances and assumptions, and provide information not otherwise available to the reporting accountant regarding, for example, the following:
- (a) the form and substance of the transaction;
  - (b) how management has applied accounting principles to similar transactions;
  - (c) whether the method of accounting recommended by the incumbent accountant is disputed by management; and
  - (d) whether the incumbent accountant has reached a different conclusion on the application of accounting principles or the type of opinion that may be rendered on the entity's financial statements.
- .22 *When asked to provide a written report or oral advice on a specific transaction or the type of opinion to be rendered on a specific entity's financial statements, the reporting accountant should:*
- (a) *obtain from the entity a written statement of all relevant facts and assumptions, and a description of the circumstances and the nature of any relevant disagreements between the entity and its incumbent accountant; and*
  - (b) *obtain from the incumbent accountant written confirmation that the information provided by the entity is complete and consistent with the incumbent accountant's knowledge of the facts and circumstances of the specific transaction or the type of opinion that may be rendered on the entity's financial statements. [MAY 1, 2004 \* ]*
- .23 In addition to consulting with the incumbent accountant, the reporting accountant:
- (a) obtains an understanding of the form and substance of the specific transaction(s);
  - (b) reviews applicable generally accepted accounting principles;
  - (c) when appropriate, consults with other professionals or specialists; and
  - (d) when appropriate, performs research or other procedures to ascertain and consider the existence of credible precedents or analogies.

#### **DOCUMENTATION**

- .24 *The reporting accountant should document matters that in his or her professional judgment are important to support the content of the written report or oral advice. [MAY 1, 2004 \* ]*

#### **REPORTING STANDARDS**

- .25 Although the reporting standards apply only to written reports, the reporting accountant may find this guidance useful in providing oral advice.
- .26 The reporting accountant's written report includes a paragraph at the end of the report that restricts the use of the report to specified parties for the intended purpose. This restriction is not intended to preclude distribution of the report to the incumbent accountant.
- .27 *The reporting accountant's written report should be addressed to the requesting entity (for example, management or the board of directors of the entity), and should:*
- (a) *describe the nature of the engagement;*
  - (b) *state that the engagement was performed in accordance with generally accepted standards for such engagements;*
  - (c) *identify the entity and include or refer to a statement of relevant facts, circumstances and assumptions, and the source of the information;*
  - (d) *express a conclusion on the appropriate accounting principles (including the country of origin) to be applied to the specific transaction or the type of opinion that may be rendered on the entity's financial statements, and refer to available authoritative support and supporting rationale;*

- (e) *state that the responsibility for the proper accounting treatment rests with the preparers of the financial statements, who should consult with their incumbent accountant;*
- (f) *state that the report is based on the facts, circumstances and assumptions provided and may change if there is a change or discrepancy in those facts, circumstances or assumptions;*
- (g) *include a separate paragraph at the end of the report that includes:*
  - (i) *a statement indicating that the report is intended solely for the information and use of the specified parties;*
  - (ii) *an identification of the specified parties to whom use is restricted; and*
  - (iii) *a statement that the report is not intended to be and should not be used by anyone other than the specified parties, or for any other purpose; and*
- (h) *disclose the name of the reporting accountant, the date of the report and the place of issue. [MAY 1, 2004 \* ]*

## **APPENDIX A**

### **EXAMPLE OF A REPORT PROVIDED TO AN ENTITY ON THE APPLICATION OF ACCOUNTING PRINCIPLES TO A SPECIFIC TRANSACTION**

To [person engaging the reporting accountant]:

I have been engaged to report on the appropriate application of Canadian generally accepted accounting principles to the specific transaction described below. This report is being issued to [name of entity] for assistance in evaluating accounting principles for the described specific transaction. My engagement has been conducted in accordance with Canadian generally accepted standards for such engagements.

The facts, circumstances and assumptions relevant to the specific transaction as provided to me by the management of [name of entity] are as follows:

[Describe the specific transaction and relevant facts, circumstances and assumptions provided by the entity.] \*

The appropriate accounting principles to be applied to the specific transaction described above are as follows:

[Describe how the specific transaction should be accounted for.]

My report is based on the following authoritative support and other supporting rationale:

[Set out and discuss authoritative support and supporting rationale.]

The ultimate responsibility for the decision on the appropriate application of Canadian generally accepted accounting principles for the specific transaction described above rests with your management as preparers of the financial statements, who should consult with your auditor (or public accountant). My judgment on the appropriate application of Canadian generally accepted accounting principles for the specific transaction described above is based on the facts, circumstances and assumptions provided to me. Should the facts, circumstances or assumptions differ, my conclusion may change.

This report is intended solely for the information and use of [person engaging the reporting accountant] and management of [name of entity] and is not intended to be and should not be used by anyone other than these specified parties or for any other purpose.

City (Signed).....

Date PRACTITIONER

## **APPENDIX B**

### **QUESTIONS FOR PUBLIC ACCOUNTANTS TO CONSIDER AND EXAMPLES OF SITUATIONS WHEN ORAL ADVICE IS REQUESTED BY AN ENTITY**

#### **Purpose of the examples**

The following examples are provided for illustrative purposes only.

#### **Summary of examples**

[Example A — Questions for public accountants to consider on the application of this Section when providing oral advice, and matters to consider in responding to these questions](#)

[Example B — When advice is requested on an accounting standard](#)

[Example C — When oral advice is requested on a specific transaction](#)

[Example D — When an entity requests oral advice from its incumbent accountant](#)

[Example E — When oral advice is requested by an entity in advance of its incumbent accountant providing guidance on the matter](#)

[Example F — When oral advice is requested on a hypothetical transaction](#)

#### **EXAMPLE A**

#### **Questions for public accountants to consider on the application of this Section**

The following example questions deal with matters for a public accountant to consider when determining if Section 7600 applies to his or her situation:

**Question 1**

Response considerations

**Am I a reporting accountant?**

A reporting accountant as defined in paragraph [7600.02\(e\)](#) is a public accountant other than the incumbent accountant. Section 7600 does not apply when the oral advice is being provided by the incumbent accountant.

**Question 2**

Response considerations

**Is the entity asking me to provide oral advice to which Section 7600 applies?**

Section 7600 applies, for example, to oral advice that the reporting accountant concludes is intended to be used by a principal in a transaction as an important factor to be considered in reaching a decision on the application of accounting principles to the specific transaction.

Section 7600 does not apply when oral advice is provided by a reporting accountant in advance of guidance received by the entity from its incumbent accountant (paragraph [7600.04\(a\)](#)).

Also, when the public accountant provides general accounting advice, he or she may not necessarily be providing a conclusion. When no conclusion is expressed, the advice does not meet the definition of oral advice in paragraph [7600.02\(d\)](#).

**Question 3**

Response considerations

**Is the entity asking me to provide an oral report on a specific transaction?**

A specific transaction as defined in paragraph [7600.02\(f\)](#) is a transaction, either completed or proposed, involving facts and circumstances of a specific entity. If the entity is requesting general accounting advice, for example, on a new Handbook Section, then Section 7600 does not apply as this is not a specific transaction. However, if the request for general accounting advice involves application of a standard to a hypothetical transaction, Section 7600 does apply (see paragraph [7600.06](#)).

**Question 4**

Response considerations

**Is the entity asking me to provide oral advice on a specific transaction, having already received advice from its incumbent accountant?**

Paragraph [7600.01](#) states: "Management and others may consult with accountants other than the incumbent accountant on the application of accounting principles to those transactions and products on which the incumbent accountant has already provided guidance."

This Section applies only when the incumbent accountant has already provided the entity with advice on a specific transaction. In some cases, the entity may disagree with the incumbent accountant's advice and therefore may seek other advice from a reporting accountant.

**EXAMPLE B**

**When advice is requested on an accounting standard**

**Situation:** Mr. Doe, CFO of ABC Company, is having a conversation with Mr. Smith, CA, of QRS LLP. QRS LLP does not audit ABC Company. Mr. Doe asks Mr. Smith, "What can you tell me about the new accounting standard on financial instruments? I don't understand how it works or how I would apply it to my company." Mr. Smith responds with a description of how the new Section is generally applied.



**Comments:** Section 7600 does not apply to this situation, as Mr. Smith is providing general advice to Mr. Doe and not information regarding a specific transaction as defined in paragraph [7600.02\(f\)](#).

There is currently no guidance in the CPA Canada Handbook – Assurance dealing with such a situation. While Section 7600 does not apply, Mr. Smith may wish to consider the guidance in this Section regarding the need, for example, to properly plan and execute the work, and in particular, to obtain sufficient appropriate information to afford a reasonable basis to support the advice provided.

#### **EXAMPLE C**

##### **When oral advice is requested on a specific transaction**

**Situation:** Mr. Doe, CFO of ABC Company, is having a conversation with Mr. Smith, CA, of QRS LLP. QRS LLP does not audit ABC Company. Mr. Doe asks Mr. Smith, "What do you know about the new accounting standard on financial instruments? My auditor, Ms. Jones of TUV LLP, tells me that I need to account for some interest rate swaps I entered into last Monday this way. (Mr. Doe describes what Ms. Jones has told him.) Do you agree with her interpretation of the new Section?" Mr. Smith tells Mr. Doe that he needs to consult Section 7600 prior to responding to the request.

**Comments:** Section 7600 applies to this situation, because Mr. Smith is providing advice on a specific transaction on which an incumbent accountant (Ms. Jones) has already provided guidance. This situation meets the criteria set out in paragraph [7600.03](#). Therefore, Mr. Smith needs to meet the requirements set out in Section 7600 in providing any oral advice on this matter.

#### **EXAMPLE D**

##### **When an entity requests oral advice from its incumbent accountant**

**Situation:** Mr. Doe, CFO of ABC Company, is having a conversation with Mr. Green, CA, of SRQ LLP. SRQ LLP audits ABC Company. Mr. Doe asks Mr. Green, "What do you know about the new accounting standard on financial instruments? I was wondering how I should apply it to some interest rate swaps my company entered into last Monday." Mr. Green provides the advice requested.

**Comments:** Section 7600 does not apply to this situation, because Mr. Green is the incumbent accountant of ABC Company.

There is currently no guidance in the CPA Canada Handbook – Assurance dealing with such a situation. While Section 7600 does not apply, Mr. Green may wish to consider the guidance in this Section regarding the need, for example, to properly plan and execute the work, and in particular, to obtain sufficient appropriate information to afford a reasonable basis to support the advice provided.

#### **EXAMPLE E**

##### **When oral advice is requested by an entity in advance of its incumbent accountant providing guidance on the matter**

**Situation:** Mr. Doe, CFO of ABC Company, an SEC registrant, has been reading about new independence rules proposed by the Public Company Accounting Oversight Board in the US. He has just entered into a transaction with XYZ Securities to purchase some interest rate swaps and is trying to determine the accounting entries for the purchase. Aware of the new rules, he does not want to contact his auditor, Ms. Jones of TUV LLP, since he is afraid it might affect her audit firm's independence. Instead, he calls Mr. Smith, CA, of QRS LLP, and asks, "What do you know about the new accounting standard on financial instruments? I was wondering how I should apply it to this transaction I just entered into. (Mr. Doe describes the specific transaction.)" Mr. Smith provides the advice requested.

**Comments:** Section 7600 does not apply to this situation, because Mr. Smith is being asked to provide oral advice on the application of accounting principles to a specific transaction in advance of the incumbent accountant providing guidance on the matter (see paragraph [7600.04 \(a\)](#)).

There is currently no guidance in the CPA Canada Handbook – Assurance dealing with such a situation. While Section 7600 does not apply, Mr. Smith may wish to consider the guidance in this Section regarding the need, for example, to properly plan and execute the work, and in particular, to obtain sufficient appropriate information to afford a reasonable basis to support the advice provided.

#### **EXAMPLE F**

##### **When oral advice is requested on a hypothetical transaction**

**Situation:** Mr. Doe, CFO of ABC Company, is having a conversation with Mr. Smith, CA, of QRS LLP. QRS LLP does not audit ABC Company. Mr. Doe asks Mr. Smith, "What do you know about accounting for income trusts? I've drafted a document outlining how ABC Company can make millions by setting them up and booking the future revenue streams. I'm making a presentation tomorrow to the audit committee to obtain approval on setting up at least five trusts before the end of the year. Can you tell me how to apply the accounting rules to my proposal?" Mr. Smith responds that he cannot provide advice on the application of accounting principles to a hypothetical transaction.

**Comments:** The transaction described in the situation is a hypothetical transaction, as defined in paragraph [7600.02\(b\)](#). Mr. Smith's response is in accordance with Recommendation paragraph [7600.06](#), which prohibits a reporting accountant from providing advice on a hypothetical transaction.

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# Footnotes

\*. See explanation of [effective date](#) at the beginning of this Section.

1. Canadian Standard on Quality Management ([CSQM](#)) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

2. CSQM 1, paragraph [5](#)

3. CSQM 1, paragraph [1](#)

4. CSQM 1, paragraph [14](#)

5. CSQM 1, paragraph [6](#)

6. CSQM 1, paragraph [C16\(a\)](#)

7. [CSQM 2](#), *Engagement Quality Reviews*

8. CSQM 1, paragraph [29](#)

\*. See explanation of [effective date](#) at the beginning of this Section.

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\*. See explanation of [effective date](#) at the beginning of this Section.

\*. See explanation of [effective date](#) at the beginning of this Section.

\*. Alternatively, refer to an attached statement of facts, circumstances and assumptions.

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