

## CICA Handbook – Assurance

### highlight summary no. 1

#### December 2009

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The Auditing and Assurance Standards Board (AASB) has adopted the International Standards on Auditing (ISAs) as Canadian Auditing Standards (CASs).

The CASs are based on ISAs that have been redrafted as part of the International Auditing and Assurance Standards Board's (IAASB's) project to improve the clarity of its standards.

As a result, the CICA Handbook – Assurance has been separated into Parts I and II.

Part I consists of:

- (a) the [\*Preface to the CICA Handbook – Assurance\*](#), which is effective as of December 15, 2009;
- (b) Canadian Standard on Quality Control, CSQC 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, which is effective as of December 15, 2009;
- (c) 36 CASs, which become effective for audits of financial statements for periods ending on or after December 14, 2010; and
- (d) Sections and Guidelines (applicable to engagements other than audits of financial statements) that have been retained and carried forward from the existing Handbook.

Part II consists of the financial statement auditing standards in the existing CICA Handbook – Assurance, which remain in effect until the effective date of the CASs, along with all other Sections and Guidelines in the existing Handbook. All audits of financial statements for periods ending before December 14, 2010 should be performed in accordance with these existing Canadian generally accepted auditing standards (GAAS).

Auditors may choose to implement aspects of the CASs before their effective date, provided that those auditors still comply with all of the standards currently in effect.

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