

CICA Handbook – Assurance

addendum to highlight summary no. 8

February 2013

(Note: New Handbook material or changes in existing material are identified in the Record of Changes.)

Changes to references resulting from the issuance of Section [7150](#), Auditor's Consent to the Use of a Report of the Auditor Included in an Offering Document

In January 2013, Section [7150](#) replaced the following:

- AUDITOR INVOLVEMENT WITH OFFERING DOCUMENTS OF PUBLIC AND PRIVATE ENTITIES, Section 7110;
- AUDITOR INVOLVEMENT WITH OFFERING DOCUMENTS OF PUBLIC AND PRIVATE ENTITIES — CURRENT LEGISLATIVE AND REGULATORY REQUIREMENTS, Section 7115; and
- ASSURANCE AND RELATED SERVICES GUIDELINE AuG-30, The Auditor's Consent and Comfort in Connection with Securities Offering Documents.

As a result of issuing Section [7150](#), references to Sections 7110 and 7115, and AuG-30 have been replaced by references to Section 7150.

Changes to effective dates resulting from the issuance of Section [7150](#)

The effective date of amended Recommendation paragraphs has been changed to April 2013 to be consistent with the effective date of Section [7150](#) to which they refer.

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