

assurance and related services guideline

AuG-50

conducting a performance audit in the public sector in accordance with CSAE 3001

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving conforming amendments to Other Canadian Standards resulting from approving [CSQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*](#), and [CSQM 2, *Engagement Quality Reviews*](#).

4. [CSAE 3001](#) is applicable to all performance audits that fall within the scope of this Guideline, and provides requirements and application material for topics not specifically addressed in this Guideline, including:
 - (a) Ethical requirements;
 - (b) Quality control;
 - (c) Professional skepticism, professional judgment, and assurance skills and techniques;
 - (d) Other information;
 - (e) Unmodified and modified conclusions;
 - (f) Other communication responsibilities; and
 - (g) Documentation.

Terms and Conditions and Privacy Policy

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.