

Highlight Summaries – Non-authoritative Material

CPA Canada Guidance Collection – Assurance

non-authoritative material highlight summary no. 01

November 2021

Expanding the Guidance Collection

The CPA Canada Standards and Guidance Collection is being expanded to include a section called "Non-authoritative Material".

Basis for Conclusions

This material has been moved from the CPA Canada Handbook – Assurance to the new "Non-authoritative Material" section within the Guidance Collection. No changes have been made to the material or content itself.

Canadian Auditing and Assurance Practice Notes

This section has been renamed "Practice Notes" and moved to the new "Non-authoritative Material" section within the Guidance Collection. No changes have been made to the material or content itself.

Non-authoritative Guidance on Applying CSAE 3000 to Extended External Reporting (EER) Assurance Engagements

This non-authoritative guidance was published to support practitioners undertaking EER assurance engagements in Canada using [CSAE 3000, Attestation Engagements Other than Audits or Reviews of Historical Financial Information](#). Using the International Auditing and Assurance Board's (IAASB) *Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Extended External Reporting (EER) Assurance Engagements*, the Auditing and Assurance Standards Board provides further guidance to Canadian practitioners on:

- when to use the guidance;
 - the differences between ISAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, and [CSAE 3000](#);
 - accessing the IAASB guidance; and
 - other resources.
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