

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.

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