

## Non-authoritative Material

## Basis for Conclusions

### Notice to Handbook Readers

Basis for Conclusions documents are prepared for all standards, Guidelines and Practice Notes the Auditing and Assurance Standards Board (AASB) approves. Basis for Conclusions documents are not authoritative and do not form part of the standards, Guidelines or Practice Notes.

Six Canadian Auditing Standards were developed and approved prior to the AASB changing its policies and procedures to require a Basis for Conclusion for each approved standard, Guideline or Practice Note. The Board decided that it was not practical to implement these policies and procedures retroactively.

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