

## **CICA handbook – assurance highlight summary no. 4 May 2000**

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### **HIGHLIGHT SUMMARY**

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

#### **Opinions on control procedures at a service organization, Section 5900**

Paragraph 5900.11 has been amended to require the addition of an explanatory paragraph to describe the risk of projecting conclusions to future periods and to communicate the fact that the potential effectiveness of control procedures is subject to inherent limitations. The new reporting requirement is effective for reports dated on or after July 1, 2000.

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