

**CPA Canada handbook – assurance
highlight summary no. 42
February 2024**

Archived Pronouncements

The following archived pronouncements and related supplements have been withdrawn:

- Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment*;
 - REPORTS ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO FINANCIAL INFORMATION OTHER THAN FINANCIAL STATEMENTS, Section 9100;
 - AGREED-UPON PROCEDURES REGARDING INTERNAL CONTROL OVER FINANCIAL REPORTING, Section 9110;
 - COMPIRATION ENGAGEMENTS, Section 9200; and
 - Assurance and Related Services Guideline 5, *Compilation Engagements – Financial Statement Disclosures*.
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