

CANADIAN AUDITING STANDARDS

CAS 580

written representations

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements](#).

Appendix 1

List of ISAs Containing Requirements for Written Representations

This appendix identifies paragraphs in other CASs that require subject-matter specific written representations. The list is not a substitute for considering the requirements and related application and other explanatory material in CASs.

[CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements – paragraph 40](#)

[CAS 250, Consideration of Laws and Regulations in an Audit of Financial Statements – paragraph 17](#)

[CAS 450, Evaluation of Misstatements Identified during the Audit – paragraph 14](#)

[CAS 501, Audit Evidence—Specific Considerations for Selected Items – paragraph 12](#)

[CAS 540, Auditing Accounting Estimates and Related Disclosures – paragraph 37](#)

[CAS 550, Related Parties – paragraph 26](#)

[CAS 560, Subsequent Events – paragraph 9](#)

[CAS 570, Going Concern – paragraphs 39–40](#)

[CAS 710, Comparative Information—Corresponding Figures and Comparative Financial Statements – paragraph 9](#)

[CAS 720, The Auditor's Responsibilities Relating to Other Information – paragraph 13\(c\)](#)

[Former Appendix 1 retained in Archived Pronouncements.]

Appendix 2

(Ref: Para. A21)

Information Provided

- We have provided you with:
 - o Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - o Additional information that you have requested from us for the purpose of the audit; and
 - o Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. ([CAS 240](#))
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - o Management;
 - o Employees who have significant roles in internal control; or
 - o Others where the fraud could have a material effect on the financial statements. ([CAS 240](#))
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others. ([CAS 240](#))
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements. ([CAS 250](#))
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. ([CAS 550](#))
- [Any other matters that the auditor may consider necessary (see paragraph A11 of this CAS).]

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 570, Going Concern](#).

Appendix 1
(Ref: Para. 2)

List of CASs Containing Requirements for Written Representations

This appendix identifies paragraphs in other CASs that require subject-matter specific written representations. The list is not a substitute for considering the requirements and related application and other explanatory material in CASs.

[CAS 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*](#) – paragraph 40

[CAS 250, *Consideration of Laws and Regulations in an Audit of Financial Statements*](#) – paragraph 17

[CAS 450, *Evaluation of Misstatements Identified during the Audit*](#) – paragraph 14

[CAS 501, *Audit Evidence – Specific Considerations for Selected Items*](#) – paragraph 12

[CAS 540, *Auditing Accounting Estimates and Related Disclosures*](#) – paragraph 37

[CAS 550, *Related Parties*](#) – paragraph 26

[CAS 560, *Subsequent Events*](#) – paragraph 9

[CAS 570, *Going Concern*](#) – paragraph 16(e)

[CAS 710, *Comparative Information – Corresponding Figures and Comparative Financial Statements*](#) – paragraph 9

[CAS 720, *The Auditor's Responsibilities Relating to Other Information*](#) – paragraph 13(c)

Footnotes

3. If the auditor has included other matters relating to management's responsibilities in the audit engagement letter in accordance with CAS 210, *Agreeing the Terms of Audit Engagements*, consideration may be given to including these matters in the written representations from management or those charged with governance.

[Terms and Conditions](#) and [Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.