

CANADIAN STANDARD ON QUALITY MANAGEMENT

CSQM 2

engagement quality reviews

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 600, *Special Considerations – Audits of Group Financial Statements \(Including the Work of Component Auditors\)*](#).

- A32. The performance of an engagement quality review for an audit of group financial statements may involve additional considerations for the individual appointed as the engagement quality reviewer for the group audit, depending on the size and complexity of the group. Paragraph [21\(a\)](#) requires the firm's policies or procedures to require the engagement quality reviewer to take overall responsibility for the performance of the engagement quality review. In doing so, for larger and more complex group audits, the group engagement quality reviewer may need to discuss significant matters and significant judgments with key members of the engagement team other than the group engagement team (e.g., those responsible for performing audit procedures on the financial information of a component). In these circumstances, the engagement quality reviewer may be assisted by individuals in accordance with paragraph [20](#). The guidance in paragraph [A22](#) may be helpful when the engagement quality reviewer for the group audit is using assistants.

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