

## 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: 3
  - 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\(c\)](#)

CAS 710, *Comparative Information – Corresponding Figures and Comparative Financial Statements* – paragraph 9

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

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## 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.

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