

## CPA Canada Handbook – Assurance highlight summary no. 20 October 2017

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### [Preface to the CPA Canada Handbook – Assurance](#)

[Appendix 4](#) of the *Preface* has been amended to reflect that Sections 5800, 5815 and 8600 are not subject to [CSAE 3000](#) and [CSAE 3001](#).

### **Section 5815, Special Reports — Audit Reports on Compliance with Agreements, Statutes and Regulations**

The scope of Section 5815 has been amended to make it clear that it applies to engagements to provide an audit opinion as to a client's compliance with criteria established by provisions of agreements, statutes or regulations as well as to engagements to provide an audit opinion on management's evaluation of the client's compliance. The amendment also allows the practitioner to adapt the wording of the practitioner's report as necessary when undertaking an engagement to provide an audit opinion on management's evaluation of the client's compliance. This change is effective immediately.

### **Section 8600, Reviews of Compliance with Agreements and Regulations**

The scope of Section 8600 has been amended to make it clear that it applies to review engagements to report on an enterprise's compliance with conditions established by provisions of an agreement or regulation as well as to review engagements to report on management's evaluation of the enterprise's compliance. This change is effective immediately.

### [Archived Pronouncements](#)

To give Handbook users continued access to the superseded paragraphs, the previous wording is retained in [Archived Pronouncements](#).

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