

## public sector accounting and auditing handbook

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#### ACCOUNTING RECOMMENDATIONS

##### **General standards of financial statement presentation — federal, provincial & territorial governments, Section PS 1500**

Amended paragraph PS 1500.42 to add cross-reference to new Section PS 3230.

Amended paragraph PS 1500.51 to add cross-reference to new Section PS 3030.

##### **General standards of financial statement presentation — local governments, Section PS 1800**

Amended paragraph PS 1800.19 to add cross-reference to new Section PS 3030.

Amended paragraph PS 1800.29 to add cross-reference to new Section PS 3230.

##### **Subsequent events, Section PS 2400 [MARCH 1997]**

New.

##### **Temporary investments, Section PS 3030 [MARCH 1997]**

New.

##### **Long-term debt, Section PS 3230 [MARCH 1997]**

New.

#### AUDITING RECOMMENDATIONS

##### **Standards for assurance engagements, Section PS 5100 [APRIL 1997]**

New.

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