

## **CPA Canada Handbook – Assurance**

### **highlight summary no. 17**

#### **January 2017**

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(Note: New Handbook material or changes in existing material are identified in the Record of Changes.)

#### **CSOA 5000, Use of the Practitioner's Communication or Name**

This new Canadian Standard on Association replaces ASSOCIATION, Section 5020.

CSOA 5000 sets out requirements relating to:

- use of the practitioner's communication or name in connection with accompanying information;
- translated practitioner's communication or information on which the practitioner reported; and
- inappropriate use of the practitioner's communication or name.

CSOA 5000 is effective as of, and applicable to a practitioner's consent provided on or after, June 1, 2017.

Editorial changes have been made to other standards as a result of issuing CSOA 5000.

#### **Section 7500, Auditor's Consent to the Use of the Auditor's Report in Connection with Designated Documents**

This Section has been refiled under "Other Canadian Standards" as a result of issuing CSOA 5000.

The scope of Section 7500 has been amended to remove consents to the use of the auditor's report included in a business acquisition report as consents relating to such reports are addressed in AUDITOR'S CONSENT TO THE USE OF THE AUDITOR'S REPORT INCLUDED IN A BUSINESS ACQUISITION REPORT, Section 7170.

#### **Recently Replaced Pronouncements Still in Effect**

To give Handbook users continued access to Section 5020, the Section has been refiled under "Recently Replaced Pronouncements Still in Effect."

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