

**CICA handbook – assurance
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ASSURANCE AND RELATED SERVICES GUIDELINE

Communications with audit committees (or equivalent) (AuG-11)

Paragraph 9 revised, paragraphs 10 and 13 deleted and paragraphs 12 to 19 and Appendix added, as a result of the new requirement for communications with audit committees regarding the auditor's independence. Paragraphs 11, 12 and 14 to 33 renumbered as paragraphs 10, 11 and 20 to 39 respectively.

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