

## SPECIALIZED AREAS

### SECTION 7150

### auditor's consent to the use of a report of the auditor included in an offering document

#### Basis for Conclusions

[CSQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements \(May 2022\)](#)

[Section 7150, Auditor's Consent to the Use of a Report of the Auditor Included in an Offering Document \(November 2015\)](#)

[Section 7150, Auditor's Consent to the Use of a Report of the Auditor Included in an Offering Document \(January 2013\)](#)

(Effective for an auditor's consent to the use of a report of the auditor in an offering document issued on or after April 1, 2013) \*

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## Introduction

### Scope of this Section

1. This Section deals with an auditor's responsibilities in responding to requests to consent to the use of a report of the auditor included in an offering document. (Ref: Para. [A1](#)-A4)

### Consent to the Use of a Report of the Auditor

2. Consenting to the use of a report(s) of the auditor in an offering document is a matter of contract between the auditor and the entity. Accordingly, the auditor is never obliged to consent to the inclusion of a report of the auditor in an offering document. (Ref: Para. [A5](#)-A7)

### Relationship with [CSQM 1](#)

3. The system of quality management and policies or procedures are the responsibility of the firm. [CSQM 1](#) applies to firms in respect of an auditor's consent to the use of a report of the auditor included in an offering document. 2 The provisions of this Section regarding quality management at the level of individual engagements are premised on the basis that the firm is subject to CSQM 1 or requirements that are at least as demanding. (Ref: Para [A8](#)-A13)

### Effective Date

4. This Section is effective for an auditor's consent to the use of a report of the auditor in an offering document issued on or after April 1, 2013.
- 4A. The requirement in paragraph [24](#) was added in November 2015. This requirement is effective for an auditor's consent to the use of a report of the auditor in an offering document issued on or after January 1, 2016.
- 4B. The requirement in paragraph [12](#) was amended in April 2016. References to Sections 8100 and 8200 have been replaced by a reference to [CSRE 2400](#), 3 which is effective for reviews of financial statements for periods ending on or after December 14, 2017. Earlier application is not permitted.
- 4C. The issuance of [CSQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements](#), gave rise to conforming amendments in paragraph [8](#). Paragraph 8 is effective for an auditor's consent to the use of a report of the auditor in an offering document for periods beginning on or after December 15, 2022.

### Objective

5. The objective of the auditor is to obtain an appropriate basis to consent to the use of a report of the auditor that will be included in an offering document. Obtaining an appropriate basis includes the resolution of matters that have come to the auditor's attention as a result of performing the procedures in this Section.

### Definitions

6. For purposes of this Section, the following terms have the meanings attributed below:
  - (a) Consent – Acknowledgment that the auditor agrees to the use of a report of the auditor in an offering document.
  - (b) Intervening period – The period between the date of the report of the auditor on the most recent audited financial statements included in the offering document and the date of the auditor's consent.
  - (c) Offering document – A document that offers securities, whether in a primary or secondary offering, in exchange for cash, debt, other securities or other assets.
  - (d) Other information – Financial and non-financial information, other than information on which an auditor has reported, which is included in an offering document, including information incorporated by reference.

- (e) Securities – An instrument representing ownership, a debt agreement or the rights to ownership. Securities include shares, partnership interests, bonds and debentures, options, warrants and derivative instruments, but exclude instruments such as most bank loans and bills of exchange. The word may have different meanings under securities or corporations legislation.
  - (f) Underwriter – An entity that administers the public issuance and distribution of securities from an issuing body. An underwriter includes an investment dealer acting as an agent for the issuer or selling security holder.
7. For the purposes of this Section, references to reports, financial statements, or other information reported on, encompass only materials contained in the offering document or incorporated by reference therein. Reference in this Section to reports, financial statements or other information "in", "included in", or "contained in" a document includes information incorporated by reference in the document.

## **Requirements**

### **Engagement Level Quality Management**

8. The engagement partner shall take overall responsibility for:
- (a) Managing and achieving quality on the engagement to provide consent to the use of a report of the auditor included in an offering document and being sufficiently and appropriately involved throughout the engagement; and (Ref: Para. A14)
  - (b) The engagement being performed in accordance with the firm's quality management policies or procedures, by:
    - (i) Following the firm's policies or procedures regarding the acceptance and continuance of client relationships and engagements; (Ref: Para. A15)
    - (ii) Determining that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement;
    - (iii) Being satisfied that the engagement team, and any practitioner's experts who are not part of the engagement team, collectively have the appropriate competence and capabilities, including having sufficient time, to perform the engagement;
    - (iv) Being alert for indications of breaches of relevant ethical requirements by members of the engagement team, and determining the appropriate actions if matters come to the engagement partner's attention indicating that members of the engagement team have breached relevant ethical requirements; (Ref: Para. A16)
    - (v) Directing and supervising engagement team members, reviewing their work, and performing the engagement in compliance with professional standards and applicable legal and regulatory requirements;
    - (vi) Taking responsibility for appropriate engagement documentation being assembled, appropriately maintained and retained; and
    - (vii) When an engagement quality review on the consent engagement is required in accordance with CSQM 1 or the firm's policies or procedures, not dating the consent letter until the completion of the engagement quality review. 4

### **Engagement Acceptance Considerations**

9. Before accepting an engagement that includes a request for the auditor to issue consent in relation to an offering document:
- (a) The engagement partner shall determine that the engagement team has the appropriate competence and capabilities to comply with the requirements of this Section, including, where applicable, familiarity with relevant requirements of securities legislation; and
  - (b) The auditor shall reach an understanding and agreement with management or those charged with governance, as appropriate, as to the nature and terms of the engagement. (Ref: Para. [A17](#))

### **Agreeing the Terms of Engagement**

10. The agreed terms of the engagement shall be recorded in an engagement letter or other suitable form of written agreement and shall include:
- (a) The objective and scope of the engagement;
  - (b) The responsibilities of management;
  - (c) Statements that:
    - (i) The auditor makes no representations regarding questions of legal interpretation; and
    - (ii) The auditor will not be performing an engagement to audit or review the offering document as a whole; and
  - (d) Reference to the expected form and content of the consent. (Ref: Para. [A18-A20](#))

11. An engagement to provide consent is not an assurance engagement. It is not the auditor's objective, nor is the auditor able, to perform an engagement to audit or review the offering document as a whole. The auditor is also unable to provide assurance on the other information unless the auditor has performed an engagement to audit or review that information in accordance with applicable assurance standards. (Ref: Para. [A18-A19](#))

#### **Performing Procedures to Provide a Basis for Providing Consent (Ref: Para. [A21](#))**

##### *Unaudited Financial Statements*

12. When an offering document includes unaudited financial statements of the entity and an engagement to review the unaudited financial statements has not been performed, the auditor shall perform review procedures on the unaudited financial statements in accordance with Section [7060](#) 5 or [CSRE 2400](#).
13. If an offering document includes unaudited financial statements on which the auditor has expressed a reservation in the auditor's review engagement report, the auditor shall provide a written auditor's review engagement report for inclusion in the offering document, except when the reservation relates to a departure from the applicable financial reporting framework that is a result of an exemption permitted by securities regulations.

##### *Pro Forma Financial Statements*

14. When an offering document includes pro forma financial statements, the auditor shall:
- (a) Verify that the historical financial information included in the pro forma financial statements has been appropriately derived from the historical financial statements on which the auditor has reported;
  - (b) Make inquiries about:
    - (i) The basis on which management of the entity determined the pro forma adjustments; and
    - (ii) Whether the pro forma financial statements comply in all material respects with applicable regulatory form requirements; and
  - (c) Recalculate the application of the pro forma adjustments to the amounts derived from the relevant historical financial statements. (Ref: Para. [A22-A24](#))

##### *Intervening Period Events*

15. The auditor shall perform procedures designed to assess whether management has appropriately identified and dealt with intervening period events indicating the existence of material misstatements in the financial statements on which the auditor has reported. The auditor's procedures shall include:
- (a) Obtaining an understanding of any procedures management has established to ensure that intervening period events are identified;
  - (b) Inquiring of management as to whether intervening period events were identified and, if so, how they were dealt with;
  - (c) Reading minutes, if any, of the meetings of the entity's owners, management and those charged with governance that have been held in the intervening period and inquiring about matters discussed at any such meetings for which minutes are not yet available;
  - (d) Considering intervening period events when:
    - (i) Performing review procedures on the entity's interim financial statements included in the offering document; and
    - (ii) Reading the entity's latest interim financial statements, if any, not included in the offering document that have been prepared subsequent to the most recent set of financial statements included in the offering document; and
  - (e) Obtaining an updated response letter from the entity's legal counsel if considered appropriate. (Ref: Para. [A25-A26](#), [A28](#))
16. If an intervening period event that indicates the existence of a material misstatement in the audited financial statements is identified, the auditor shall take appropriate actions in accordance with [CAS 560](#). 6
17. If an intervening period event other than the type described in paragraph [16](#) is identified, the auditor shall consider what actions, if any, are necessary. (Ref: Para. [A27](#))

##### *Other Information*

18. The auditor shall read the other information. If the auditor becomes aware of a material inconsistency between that information and:
- (a) Information in the offering document on which the auditor has issued a report; or
  - (b) Knowledge obtained by the auditor in the course of the audit or in performing the procedures required by this Section,
- the auditor shall determine what effect, if any, the material inconsistency has on information on which the auditor has reported and the report of the auditor thereon. The auditor may also become aware of information that, although not materially inconsistent with the information on which the auditor has issued a report, appears to be a misrepresentation. (Ref: Para. [A29-A30](#))

*Accurate Reproduction of the Information Reported on by the Auditor and the Report Issued by the Auditor Thereon*

19. The auditor shall determine whether the financial statements or other types of information reported on by the auditor and the report(s) issued by the auditor thereon have been accurately reproduced in the offering document. (Ref: Para. [A31](#))

**Resolution of Matters**

20. In performing the procedures to obtain an appropriate basis to consent to the use of a report of the auditor that will be included in an offering document, if the auditor becomes aware of:

- (a) A material inconsistency or a potential misrepresentation in the other information;
- (b) An apparent failure, through omission or otherwise, of the offering document to comply with the applicable regulatory form requirements; or
- (c) Any other matters when performing the procedures in paragraphs [12-19](#),

the auditor shall discuss the matters with management and, when appropriate, those charged with governance, or the entity's legal counsel, and perform any other necessary procedures to resolve the matters. (Ref: Para. [A32](#))

**Written Representations**

21. The auditor shall obtain appropriate written representations from management and, where appropriate, those charged with governance.

**The Auditor's Consent**

*Form and Content of the Auditor's Consent*

22. A consent issued by the auditor shall:

- (a) Identify the document in which the report(s) of the auditor appears;
- (b) Identify each report of the auditor and the information to which each report relates; and
- (c) Express the auditor's consent to the use of the report(s) of the auditor in the document. (Ref: Para. [A33](#))

23. In addition to meeting the requirements in paragraph [22](#), if a consent is required by Canadian securities legislation, the consent shall be in writing and shall:

- (a) Be addressed only to the appropriate securities regulator(s) with which the offering document is being filed;
- (b) Express the auditor's consent to being named; and
- (c) When a statement regarding misrepresentations is required by Canadian securities legislation, state that:
  - (i) The auditor has read the offering document (prospectus) [and all information specifically incorporated by reference therein] and has no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which the auditor has reported or that are within the auditor's knowledge as a result of the auditor's audit of such financial statements; and
  - (ii) The auditor has complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the offering document (prospectus) as these terms are described in the CPA Canada Handbook – Assurance. (Ref: Para. [A18-A19](#), [A34](#))

24. A stock exchange recognized by a securities regulatory authority in Canada may require a written consent addressed to that exchange that includes the content as set out in paragraph [23\(c\)](#). If the auditor issues such a consent, the consent shall include a restriction of use of the consent to the stock exchange. (Ref: Para. [A35](#))

**Date of Consent**

25. The auditor's written consent shall be dated, and the auditor's oral consent shall be provided, no earlier than the date at which the auditor has obtained evidence on which to base the auditor's consent, including evidence that those with the recognized authority have asserted that they have taken responsibility for the offering document. (Ref: Para. [A36](#))

**Documentation**

26. The auditor shall document the form and content of the consent, and the basis for providing consent in accordance with this Section. (Ref: Para. [A37](#))

**Issuance of Consent**

27. The auditor shall not consent to the use of his or her report unless the auditor has:

- (a) Satisfactorily resolved all matters that have come to the auditor's attention; and
- (b) Otherwise complied with the requirements in this Section.

**Advice Letter to a Canadian Securities Regulator**

28. When the offering document is a preliminary prospectus that includes an unsigned report of the auditor on the entity's financial statements, and the auditor is required to provide an advice letter to the Canadian securities regulator to provide comfort on these financial statements; the auditor shall:

- (a) Before issuing the advice letter, perform the procedures in this Section to a date as close as is reasonable and practicable to the date of the preliminary prospectus, and be in a position in which the auditor could sign the report of the auditor;

- (b) State in the advice letter that it is provided solely to the securities regulatory authority(ies) to which it is addressed and should not be used for any other purpose; and
- (c) Sign and date the advice letter concurrently with the date of the preliminary prospectus. (Ref: Para. [A38](#))

\* \* \*

## **Application and Other Explanatory Material**

### **Scope of this Section (Ref: Para. [1](#))**

- A1. This Section applies to the entity's auditor and any predecessor auditor whose report on information is included in an entity's offering document.
- A2. An offering document contemplated by this Section includes preliminary prospectuses, prospectuses, private placement offering memoranda, statements of material facts, takeover bid circulars, issuer bid circulars and information circulars. Examples of information circulars that constitute offering documents include circulars issued to voting security holders for a meeting held to consider the following:
  - Statutory amalgamation.
  - Reverse takeover.
  - Plan of arrangement or reorganization involving the issuer and another entity under which securities are to be distributed.
- A3. There may also be other documents, such as a non-offering prospectus or listing document, in which the auditor may be asked to provide consent. A non-offering prospectus is filed by an entity to become a reporting issuer, and not to raise money. Most of the securities regulatory requirements that apply to a prospectus that offers securities also apply to a non-offering prospectus. A listing document is a document that is issued by an entity in connection with an application for listing. This Section may be applied, adapted as necessary in the circumstances, to an auditor's consent to the use of a report of the auditor included in a non-offering prospectus or a listing document.
- A4. The entity issuing the offering document may be a public entity, including a government or government agency, or a private entity. The offering document may be required by securities legislation (Canadian or foreign) or by contract, or may be provided by the entity on a voluntary basis.

### *Consent to the Use of a Report of the Auditor (Ref: Para. [2](#))*

- A5. [CSOA 5000](#) 7 requires the auditor to take appropriate actions if the auditor becomes aware of an inappropriate use of his or her name. For example, the auditor may become aware that an entity's financial statements and the report of the auditor thereon are used in an offering document even though the auditor has not agreed to provide consent, or the entity has not, or does not intend to, engage the auditor to perform the work necessary to provide consent. The auditor may also encounter circumstances when the auditor may be considered to have consented, or agreed to provide consent, when that was not the auditor's intention. In such cases, appropriate actions may include the following:
  - Reaching a specific understanding and agreement with the entity on an engagement to provide consent to the use of a report of the auditor included in the offering document.
  - Advising the entity that the auditor does not consent to the use of the report of the auditor in the offering document.
- A6. [Appendix 1](#) illustrates a letter from the auditor to the entity when the auditor becomes aware that financial statements with which he or she is associated are included in an offering document, and the auditor:
  - (a) Has been engaged to perform, but has not completed, procedures under this Section; or
  - (b) Has not been engaged to perform the procedures under this Section.
- A7. It is important that auditors be aware of what communications may constitute consent, or an agreement to provide consent, to the use of the report of the auditor. In assessing whether a communication might be considered to provide consent, or an agreement to provide consent, the auditor may wish to seek legal advice. The concept of "consent in writing" as used in the relevant securities legislation may be interpreted to include instances in which the auditor has not literally issued a written consent. For example, some may consider the auditor to have consented, or agreed to provide consent, by acknowledging, in the engagement letter regarding the audit of the annual financial statements, that the report of the auditor would be used in connection with an offering document.

### *Relationship with CSQMs (Ref: Para. [3](#))*

- A8. [CSQM 1](#) deals with the firm's responsibilities to design, implement and operate a system of quality management for engagements, including responding to requests to consent to the use of a report of the auditor included in an offering document. 8 CSQM 1 also deals with the firm's responsibility to establish policies or procedures addressing engagements that are required to be subject to engagement quality reviews. 9 [CSQM 2](#) deals with the appointment and eligibility of the engagement quality reviewer, and the performance and documentation of the engagement quality review. 10
- A9. Under [CSQM 1](#), the objective of the firm is to design, implement and operate a system of quality management for engagements, including responding to requests to consent to the use of a report of the auditor included in an offering document, that provides the firm with reasonable assurance that:

- (a) The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and

- (b) Engagement reports issued by the firm or engagement partners are appropriate in the circumstances. 11

A10. The provisions of this Section regarding quality management at the engagement level are premised on the basis that quality management requirements adopted are at least as demanding as those of [CSQM 1](#) and impose obligations on the firm to achieve the objective of CSQM 1. Compliance with CSQM 1 requires, among other things, that the firm's system of quality management addresses the following eight components: 12

- (a) The firm's risk assessment process;
- (b) Governance and leadership;
- (c) Relevant ethical requirements;
- (d) Acceptance and continuance of client relationships and specific engagements;
- (e) Engagement performance;
- (f) Resources;
- (g) Information and communication; and
- (h) The monitoring and remediation process.

A11. Within the context of the firm's system of quality management, engagement teams have a responsibility to implement the firm's policies or procedures applicable to the engagement.

A12. Ordinarily, the engagement team may depend on the firm's system of quality management unless:

- The engagement team's understanding or practical experience indicates that the firm's policies or procedures will not effectively address the nature and circumstances of the engagement; or
- Information provided by the firm or other parties about the effectiveness of such policies or procedures suggests otherwise.

For example, the engagement team may depend on the firm's system of quality management in relation to:

- Competence and capabilities of personnel through their recruitment and formal training.
- Independence through the accumulation and communication of relevant independence information.
- Maintenance of client relationships through the firm's policies or procedures for acceptance and continuance of engagements.
- Adherence to regulatory and legal requirements through the firm's monitoring and remediation process.

In considering deficiencies 13 identified in the firm's system of quality management that may affect the response to requests to consent to the use of a report of the auditor included in an offering document, the engagement partner may consider the remedial actions undertaken by the firm to address those deficiencies that the engagement partner considers are sufficient in the context of the engagement.

A13. A deficiency in the firm's system of quality management does not necessarily indicate that the response to requests to consent to the use of a report of the auditor included in an offering document was not performed in accordance with professional standards and applicable legal and regulatory requirements, or that the auditor's consent was not appropriate.

#### **Engagement Level Quality Management (Ref: Para. 8)**

A14. The actions of the engagement partner and appropriate messages to the other members of the engagement team, in the context of the engagement partner taking overall responsibility for managing and achieving quality on each engagement, emphasize the importance to achieving the quality of the engagement of:

- (a) Performing work that complies with professional standards and regulatory and legal requirements.
- (b) Complying with the firm's quality management policies or procedures as applicable.
- (c) Issuing the auditor's consent that is appropriate in the circumstances.

#### *Acceptance and Continuance of Client Relationships and Engagements*

A15. [CSQM 1](#) requires the firm to establish quality objectives dealing with the appropriateness of its judgments about whether to accept or continue a client relationship or engagement based on information obtained about the nature and circumstances of the engagement and the integrity and ethical values of the client (including management, and, when appropriate, those charged with governance) that is sufficient to support such judgments. If the engagement partner has cause to doubt management's integrity to a degree that is likely to affect proper performance of the engagement, it may not be appropriate to accept the engagement.

#### *Compliance with Relevant Ethical Requirements in Conducting the Engagement*

A16. [CSQM 1](#) sets out the responsibilities of the firm for establishing quality objectives that address the fulfillment of responsibilities in relation to the relevant ethical requirements. This Section sets out the engagement partner's responsibilities with respect to the engagement team's compliance with relevant ethical requirements. 14

### **Engagement Acceptance Considerations (Ref: Para. 9(a))**

- A17. In making the determination of whether the engagement team has appropriate competence and capabilities, including having sufficient time to perform the engagement, to comply with the requirements of this Section, the engagement partner may consider supplementing the engagement team's existing competence and capabilities through training, study or consultation with one or more other auditors. Determining the competence and capabilities of the engagement team includes considering whether the engagement team is, or is able to become, familiar with relevant statutory or regulatory requirements in Canada or in a foreign jurisdiction, as applicable.

### **Agreeing the Terms of Engagement**

*No Audit or Review of the Offering Document (Ref: Para. 10(c), 11, 22(c))*

- A18. The engagement letter makes clear that the auditor will not be performing an engagement to audit or review the offering document. The engagement is intended to provide the auditor with an appropriate basis for providing consent to the use of a report(s) of the auditor included in an offering document. For offering documents filed with a Canadian securities regulator, the engagement normally will result in the auditor providing consent to being named and to the inclusion in the offering document of the report of the auditor on financial statements contained therein. In certain circumstances, Canadian securities legislation requires the auditor, in the consent provided, to state that the auditor has read the offering document and has no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements therein or that are within his or her knowledge as a result of the audit of such statements. The auditor makes this statement only because of a regulatory requirement to do so. This statement may result in management and those charged with governance misinterpreting it as the auditor providing a moderate level of assurance that the offering document does not contain misrepresentations. Accordingly, the engagement letter clarifies that the auditor will not be performing an engagement to audit or review the offering document as a whole. [Appendix 2](#) illustrates an engagement letter.
- A19. Management and those charged with governance are responsible for the preparation of the offering document, including ensuring that there are no misrepresentations in the offering document. Because aspects of the auditor's consent may be misinterpreted as the auditor having performed an engagement to provide a moderate level of assurance on the absence of misrepresentations in the offering document, the auditor may wish to further clarify in the engagement letter that:
- (a) It is not the auditor's objective, nor is the auditor able, to perform an engagement to audit or review the offering document as a whole;
  - (b) The auditor is unable to provide assurance on the other information unless the auditor has performed an engagement to audit or review that information in accordance with applicable assurance standards; and
  - (c) Management and those charged with governance cannot rely on the auditor's consent to mitigate their responsibilities regarding the preparation of the offering document.

*Assistance to Underwriters (Ref: Para. 10)*

- A20. In addition to being asked to provide consent, the auditor may be asked to provide assistance to underwriters and the board of directors of the issuer, or to other parties, by issuing a comfort letter on the other information included in an offering document or attending a due diligence meeting. Section [7200](#) 15 provides guidance to an auditor who has been requested to issue a comfort letter or participate in a due diligence meeting.

### **Performing Procedures to Provide a Basis for Providing Consent (Ref: Para. 12-19)**

- A21. If the auditor decides to use the work of a component auditor for the purpose of obtaining a basis for providing consent, depending on the significance of the component as well as the nature and extent of the component auditor's work that the auditor plans to use, the auditor may consider whether to:
- Inform the component auditor of the auditor's intention to use the work of the component auditor for the purpose of providing consent related to the offering document.
  - Request the component auditor to read the offering document or relevant segments thereof and perform such other procedures deemed appropriate in the circumstances by the group auditor.
  - Request communication from the component auditor acknowledging the group auditor's use of the work of the component auditor for the purpose of obtaining a basis to provide consent related to the offering document, and setting out the results of procedures performed.

[Former paragraph [7150.A21](#) retained in Archived Pronouncements.]

*Pro Forma Financial Statements (Ref: Para. 14)*

- A22. Generally, it is not feasible for the auditor to audit pro forma financial statements since this would entail performing an audit of all of the underlying historical financial statements, in addition to auditing the pro forma adjustments and the compilation of the pro forma statements. There are no generally accepted standards in Canada regarding the preparation and presentation of pro forma financial statements that allow the auditor to assess the fairness of presentation of the pro forma financial statements appearing in an offering document. For similar reasons, it is generally not feasible for the auditor to provide any other form of assurance. As a result, the auditor's work is normally confined to making inquiries about the pro forma adjustments and compliance of the statements with any regulatory form requirements, and performing mechanical procedures.

A23. Examples of inquiries about whether the pro forma financial statements comply in all material respects with applicable regulatory form requirements include whether:

- The pro forma financial statements include adjustments attributable to each significant acquisition for which there are firm commitments and for which the complete financial effects are objectively determinable.
- The pro forma financial statements include adjustments to conform amounts for the acquired business or related businesses to the acquiring entity's accounting policies.
- The income statement of the acquired business was properly constructed using the correct periods.

A24. The procedures in paragraphs [14\(b\)](#) and [14\(c\)](#) are normally performed by the auditor of the acquiring entity.

*Intervening Period Events (Ref: Para. [15-17](#))*

A25. Most securities legislation requires an offering document to provide, as of the date of the offering document, full, true and plain disclosure of all material facts relating to the securities offered. Management is responsible for identifying intervening period events and for understanding and complying with requirements in the applicable securities legislation.

A26. In performing procedures to assess whether management has appropriately identified and dealt with intervening period events, the auditor's primary focus is on whether an intervening period event indicates the existence of a material misstatement in the audited financial statements included in the offering document.

A27. If an intervening period event that does not indicate a material misstatement in the audited financial statements is identified, actions that the auditor may take include the following:

- If the intervening period event indicates a possible significant misstatement in the interim financial statements reviewed by the auditor that might have affected the auditor's review engagement report had the auditor known about it, follow the guidance set out in Section [7060](#). [16](#)
- If securities legislation requires the entity to restate and reissue the audited financial statements, or when the entity chooses to restate and reissue the audited financial statements, follow the requirements set out in [CAS 560](#) [17](#) relating to the auditor's procedures when management amends the audited financial statements.
- If the entity is not required to, and has decided not to, restate and reissue the audited financial statements, consider whether the disclosure, or lack thereof, elsewhere in the offering document constitutes a misrepresentation (see paragraph [A30](#)).

*Predecessor Auditor's Use of the Work of the Successor Auditor (Ref: Para. [15](#))*

A28. A predecessor auditor may use the work of the successor auditor to assist the predecessor auditor in assessing whether management has appropriately identified and dealt with events that have occurred in the intervening period that may affect the financial statements on which the predecessor auditor has reported. To comply with paragraphs [15\(a\)-\(e\)](#), the predecessor auditor may request a written representation from the successor auditor that the successor auditor's procedures did not reveal any matters that would affect the report of the predecessor auditor.

*Other Information (Ref: Para. [18](#))*

A29. Inconsistencies include matters such as the following:

- The Management Discussion and Analysis (MD&A) provides information on income from continuing operations for the four quarters in the current fiscal year, the sum of which does not reconcile to the total income from continuing operations in the audited financial statements.
- The MD&A states that revenue has increased due to higher selling prices, but inquiry of management during the audit of the financial statements indicates that the revenue increase is primarily a result of higher sales volume.

An inconsistency may be an indication of the existence of an error in the audited financial statements or a misrepresentation in the other information.

A30. Some securities legislation provides a right of action against the directors, officers and insiders of an entity and, in some circumstances, auditors and other experts, if a document with which they are associated contains a misrepresentation (as defined in legislative provisions). In the absence of such legislative provisions, comparable rights (and a definition of the term "misrepresentation") may be provided as a matter of contract between the issuer and a purchaser. The term "misrepresentation" has different definitions under different securities acts. Generally, it refers to an untrue statement of a material fact or an omission to state a material fact that is required to be stated or that is necessary to make a statement not misleading in the light of the circumstances in which it was made. In this context, a "material fact" means a fact that would reasonably be expected to have a significant effect on the market price or value of the securities.

*Accurate Reproduction of Information Reported on by the Auditor and the Report Issued by the Auditor Thereon (Ref: Para. [19](#))*

A31. In determining whether the financial statements or other types of information reported on by the auditor and the report(s) issued by the auditor thereon have been accurately reproduced in an offering document, the auditor may check whether there has been an accurate reproduction of:

- (a) The information on which the auditor reported and the report of the auditor thereon that are to be included in the offering document prior to providing consent; and

- (b) The information on which the auditor reported and the report of the auditor thereon included in the offering document that is posted on SEDAR 18 or originally issued in another format subsequent to providing consent.

However, the auditor has no professional obligation to obtain and perform procedures on an offering document that is subsequently reproduced, in whole or in part, either in hard copy or in electronic form. Such reproduction is only a means of distributing information, and references to offering documents in this Section do not include such reproduction. Further, the auditor has no obligation to monitor subsequent amendments to the information reported on by the auditor on the web site, or posted on other electronic sites, unless engaged to do so.

#### **Resolution of Matters (Ref: Para. 20)**

- A32. If the auditor's discussion with management and, where appropriate, those charged with governance, fails to dispel the auditor's concerns regarding a possible misrepresentation in the offering document, or a failure to comply with the applicable regulatory form requirements, the auditor may request permission to discuss the matter further with the issuer's legal counsel. Because legal counsel are experts in legal disclosure requirements, the auditor will normally be able to rely on their opinion regarding how the relevant matters can be resolved appropriately. The auditor may wish to receive written confirmation from legal counsel of their view on the matter.

#### **The Auditor's Consent**

##### *Auditor's Consent Addressed to Parties Other than a Canadian Securities Regulator or a Stock Exchange Recognized by a Securities Regulatory Authority in Canada (Ref: Para. 22)*

- A33. An auditor's consent that arises through an agreement between the auditor and the entity is provided only to the entity. The auditor's consent may be provided orally or in writing, and is not referred to or included in an offering document unless required by law or regulation. However, it is preferable for the auditor's consent to be provided to the entity in writing to avoid misunderstandings. [Appendix 3](#) illustrates the suggested auditor's consent.

##### *Auditor's Consent Addressed to a Canadian Securities Regulator Related to a Prospectus (Ref: Para. 23)*

- A34. [Appendix 4](#) illustrates the auditor's consent to being named and to the use of the auditor's report addressed to a Canadian securities regulator related to a prospectus. An auditor who provides such a consent is not required to also provide the consent set out in paragraph [A33](#). The auditor's consent addressed to a Canadian securities regulator is normally posted on SEDAR and not included in the offering document.

##### *Auditor's Consent Addressed to a Stock Exchange Recognized by a Securities Regulatory Authority in Canada (Ref: Para. 24)*

- A35. A stock exchange recognized by a securities regulatory authority in Canada (for example, the TSX Venture Exchange) may require the auditor, in the consent provided, to make a statement related to misrepresentations as set out in paragraph [23\(c\)](#). The auditor makes this statement on misrepresentations to assist the stock exchange in carrying out its responsibilities. Accordingly, the consent includes a statement that the consent is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose. This auditor's consent, illustrated in [Appendix 5](#), is provided to the stock exchange, and is not required to be included in an offering document nor is it required to be posted on SEDAR. If consents containing the statement related to misrepresentations as set out in paragraph [23\(c\)](#) are requested by both the stock exchange and the Canadian securities regulator, the consent to the stock exchange would be issued separately from the consent to the securities regulator.

#### **Date of Consent (Ref: Para. 25)**

- A36. Under Canadian securities legislation, the auditor's consent is required to be dated concurrently with the date of the offering document.

#### **Documentation (Ref: Para. 26)**

- A37. The documentation may include matters such as:

- The nature, timing and extent of the procedures performed and the results of the procedures.
- The nature of any significant matters that have come to the auditor's attention and how these matters have been resolved.

#### **Advice Letter to a Canadian Securities Regulator (Ref: Para. 28)**

- A38. Financial statements in a preliminary prospectus may change before the prospectus is issued in final form, either as a result of subsequent events or for other reasons. Therefore, Canadian securities legislation generally permits those charged with governance to withhold authorization of the financial statements and the report of the auditor in the preliminary prospectus to remain unsigned. If the auditor's report on the financial statements in the preliminary prospectus is unsigned, securities legislation usually requires the auditor to issue an advice letter to the securities regulatory authorities providing comfort on these financial statements. This letter informs the regulatory authorities that the audit has been substantially completed, except for the following matters:

- (a) Consideration of events between the dates of the preliminary and final prospectuses.
- (b) Review of comments issued by securities regulators.
- (c) Authorization of the financial statements by those charged with governance.
- (d) Reading of the final prospectus.

The advice letter would not refer to any interim or other financial statements that will appear as "unaudited" in the final prospectus. [Appendix 6](#) illustrates an example advice letter used when the auditor's report in a preliminary prospectus is unsigned.

**Appendix 1**  
(Ref: Para. [A6](#))

**Letter Advising Those Charged with Governance that the Auditor Does Not Consent to the Use of a Report of the Auditor**

The following is an example of a letter from the auditor to the issuer when the auditor becomes aware that financial statements with which the auditor is associated are included in an offering document, and the auditor:

- (a) has been engaged to perform, but has not completed, procedures under this Section; or
- (b) has not been engaged to perform the procedures under this Section.

The wording of the letter would have to be adapted to the circumstances of each particular case. For example, even if the report of the auditor is not included in an offering document, but reference is made to financial statements included in the offering document as having been audited by the auditor, the auditor would write to the directors denying consent to the use of the auditor's name. When the report of the auditor is included in the offering document of an entity other than the auditor's client, the auditor would address the letter both to the issuer of the document and to the auditor's client.

June 22, 20X4

To: The Board of Directors, B Limited

Dear Sirs / Mesdames:

In connection with the proposed offering of securities [description of securities, if appropriate] by B Limited, I understand that my report to the [addressee] dated [date] has been reproduced in a [type of offering document and name of issuer].

- (a) Auditor engaged to perform, but has not completed, procedures under this Section:

I have been engaged to perform, but have not yet completed, the procedures required to enable me to consent to the use of my report referred to above. Therefore, I do not consent to the use of my name or report in the [description of document]. [The auditor may wish to include legal liability clauses such as not accepting responsibility with respect to the proposed offering.]

— or —

- (b) Auditor not engaged to perform procedures under this Section:

As you know, I was engaged to audit the annual financial statements for the year ended December 31, 20X3, and to report thereon to the shareholders. I completed my audit on [date], and issued my report to the shareholders on that date. My audit was planned and performed for this purpose only. I have not performed any work subsequent to [date] with respect to the Company's financial statements.

I have not been engaged to perform the procedures necessary to consent to the use of my report and, consequently, I do not consent to the use of my name or report in the [description of document]. [The auditor may wish to include legal liability clauses such as not accepting responsibility with respect to the proposed offering.]

[Auditor's signature]

**Appendix 2**  
(Ref: Para. A18)

**Auditor's Engagement Letter to the Issuer, Including the Issuer's Consent to the Auditor's Issuing a Comfort Letter to the Underwriter and Attending a Due Diligence Meeting**

June 22, 20X4

To: The President, A Limited

Dear Sir / Madam:

I have audited the statements of financial position of A Limited (the Company) as at December 31, 20X3 and 20X2, and the statements of comprehensive income, changes in equity and cash flows for each of the years in the three-year period ended December 31, 20X3, and a summary of significant accounting policies and other explanatory information. My reports to the shareholders were dated February 23, 20X4 on the financial statements for the years ended December 31, 20X3 and 20X2, and February 25, 20X3 on the financial statements for the years ended December 31, 20X2 and 20X1. My report on the financial statements for the three-year period ended December 31, 20X3 is to be included in an offering document relating to the offering of [description of security] of A Limited, to be filed by the Company under the Securities Acts of [province(s)] (the Act[s]).

In order to consent to the use of my audit report in the offering document, my professional standards require that I carry out certain procedures, including:

- A review of the Company's interim financial statements included in the final offering document filed with regulatory authorities;
- A review of subsequent events and transactions up to the date the Company files the final offering document with regulatory authorities;
- Reading the offering document;
- An update of my communications with the Company's legal counsel if I consider it appropriate to do so; and
- Obtaining representations from management.

It is not my objective, nor am I able, to perform an engagement to audit or review the offering document as a whole. I am also unable to provide assurance on the other information in the offering document as I have not been engaged to audit or review the other information. The procedures I perform under Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document do not constitute an engagement to audit or review the offering document as a whole. Further, I will make no representations regarding questions of legal interpretation. Accordingly, management and those charged with governance cannot rely on my consent to mitigate their responsibilities regarding the preparation of the offering document.

[Insert appropriate reference to the expected form and content of the auditor's consent.]

My engagement will be conducted on the basis that [management and, where appropriate, those charged with governance] acknowledge and understand that they have responsibility:

- (a) For the preparation of the offering document that complies with the requirements of Securities Acts and related regulations; and
- (b) To provide me with:
  - (i) Access to all information of which [management] is aware that is relevant to the preparation of the business acquisition report such as records, documentation and other matters;
  - (ii) Additional information that I may request from [management] for the purpose of providing consent; and
  - (iii) Unrestricted access to persons within the entity from whom I determine it necessary.

As part of my engagement, I will request from [management and, where appropriate, those charged with governance] updated written confirmation concerning representations made to me in connection with the engagement.

In connection with the proposed offering of securities, I understand that the underwriting agreement will provide that I perform certain procedures for the purpose of issuing a comfort letter to XYZ Securities Limited (the underwriter). The comfort letter would make reference to my audit report and my review of the unaudited interim financial statements included in the offering document issued up to the date of the offering document, and set out the procedures performed at the underwriter's request and the results of performing those procedures. In addition, I understand that the underwriter has requested that I attend a meeting (the "due diligence meeting") at which the underwriter and the underwriter's legal counsel wish to ask me certain questions in connection with my audits referred to above, and that you have agreed to grant such request.

I understand that the underwriter is an experienced underwriter and will be carrying out other procedures it deems appropriate to obtain whatever information it believes is necessary to complete its investigation of the financial affairs of the Company. My audits of the Company's financial statements referred to above were not carried out for the purpose of such investigation, and my auditor's reports, my comfort letter and the answers that I may give at the due diligence meeting are not to be relied upon for that purpose.

In accordance with professional standards, my audit was carried out solely for the purpose of providing me with sufficient appropriate audit evidence to support my opinion on the financial statements referred to above. There is no assurance that the procedures I perform for purposes of the comfort letter and my responses at the due diligence meeting will address all of the questions that the underwriter and the underwriter's legal counsel may have. You should be aware that there could be sensitive matters that the underwriter and the underwriter's legal counsel may ask me to address either in the comfort letter or during the due diligence meeting that could affect the outcome of the proposed offering of securities. Unless otherwise instructed by you, I shall attempt to perform all of the requested procedures and answer all questions asked at the due diligence meeting, except for procedures or questions that deal with the following issues [brief description of items not to be discussed].

You acknowledge that I have no responsibility to you if the results of my procedures or my answers to the questions asked at the due diligence meeting result in termination of, or change in, the proposed securities offering or in misuse of any confidential information discussed at the meeting. You also acknowledge that you have requested me to co-operate in every way with the underwriter and the underwriter's legal counsel, by performing the requested procedures and by answering any questions they may ask in the due diligence meeting [except for the matters described in the preceding paragraph].

[The auditor may include additional matters relating to legal liability issues.]

I shall advise the underwriter and the underwriter's legal counsel that information acquired by them in my comfort letter or as a result of my responses to their questions at the due diligence meeting is confidential and is to be used only in connection with the securities offering referred to above.

Please confirm your understanding and agreement with the foregoing by signing and dating a copy of this letter and returning it to me.

[Auditor's signature]

We have read and accept the foregoing understanding.

A Limited

By \_\_\_\_\_ Date \_\_\_\_\_

### Appendix 3

(Ref: Para. [A33](#))

#### **Auditor's Consent Addressed to Parties Other than a Canadian Securities Regulator or a Stock Exchange Recognized by a Securities Regulatory Authority in Canada**

##### AUDITOR'S CONSENT

To: X Limited

I consent to the [use / incorporation by reference] of my report to the [directors / shareholders] of X Limited (the Company) on the statements of financial position of the Company as at December 31, 20X4 and 20X3, and the statements of comprehensive income, changes in equity and cash flows for each of the years in the [three- / two-year] period ended December 31, 20X4, and a summary of significant accounting policies and other explanatory information in the offering document of the Company dated March 15, 20X5 relating to the issue and sale of [description of securities offered] of the Company. My report is dated February 15, 20X5.

[Auditor's address] [Auditor's signature]

[Date of consent]

### Appendix 4

(Ref: Para. [A34](#))

#### **Auditor's Consent Addressed to a Canadian Securities Regulator Related to a Prospectus**

May 5, 20X4

To the appropriate securities regulatory authority(ies)

Dear Sirs / Mesdames:

Re: Y Limited

I refer to the [short form] prospectus of Y Limited (the "Company") dated May 5, 20X4 relating to the sale and issue of [description of security].

I consent to being named and to the use, [through incorporation by reference] in the above-mentioned [short form] prospectus, of my report dated January 31, 20X4 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 20X3 and 20X2;

Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 20X3 and 20X2, and a summary of significant accounting policies and other explanatory information.

I report that I have read the [short form] prospectus and all information [specifically incorporated by reference] therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which I have reported or that are within my knowledge as a result of my audit of such financial statements. I have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

[Auditor's signature]

### Appendix 5

(Ref: Para. [A35](#))

#### **Auditor's Consent Addressed to a Stock Exchange Recognized by a Securities Regulatory Authority in Canada**

May 5, 20X4

To the appropriate stock exchange(s)

Dear Sirs / Mesdames:

Re: Y Limited

I refer to the [applicable document] of Y Limited (the Company) dated May 5, 20X4 relating to [description of the purpose of the document].

I consent to being named and to the use, [through incorporation by reference] in the above-mentioned [applicable document], of my report dated January 31, 20X4 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 20X3 and 20X2;

Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 20X3 and 20X2, and a summary of significant accounting policies and other explanatory information.

I report that I have read the [applicable document] and all information [specifically incorporated by reference] therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which I have reported or that are within my knowledge as a result of my audit of such financial statements. I have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the [applicable document] as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange(s) to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

[Auditor's signature]

#### Appendix 6

(Ref: Para. [A38](#))

### Advice Letter when Reports Are Unsigned in Preliminary Prospectus

May 10, 20X4

To the appropriate securities regulatory authority(ies)

Dear Sirs / Mesdames:

Re: X Limited

I refer to the preliminary prospectus of X Limited (the Company) dated May 10, 20X4 relating to the sale and issue of [description of security].

I have [reported / substantially completed my audit but have not yet reported] to the shareholders of the Company on the following financial statements in the preliminary prospectus:

Statements of financial position as at December 31, 20X3 and 20X2;

Statements of comprehensive income, changes in equity and cash flows for each of the years in the three-year period ended December 31, 20X3, and a summary of significant accounting policies and other explanatory information.

[My report on the financial statements for 20X3 was dated February 23, 20X4.]

I am withholding my signature from the draft report in the preliminary prospectus pending:

- (a) consideration of events between the dates of the preliminary and final prospectuses;
- (b) review of comments, which may be issued by the Commission(s);
- (c) authorization of the financial statements by those charged with governance; and
- (d) reading of the final prospectus.

Based on the results of my audits of the financial statements referred to above and my limited inquiry and review procedures for the period from February 23, 20X4 to the date of this letter, I have no reason to believe that the financial statements do not present fairly, in all material respects, the financial position of the Company as at December 31, 20X3 and 20X2, and its financial performance and its cash flows for each of the years in the three-year period ended December 31, 20X3 in accordance with [applicable financial reporting framework].

This letter is provided solely to the securities regulatory authority(ies) to which it is addressed and should not be used for any other purpose.

[Auditor's signature]

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## Footnotes

\*. See explanation of effective date in paragraphs [4-4C](#).

1. Canadian Standard on Quality Management ([CSQM](#)) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

2. CSQM 1, paragraph [5](#)
  3. . [CSRE 2400](#), *Engagements to Review Historical Financial Statements*
  4. . [CSQM 2](#), *Engagement Quality Reviews*
  5. AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS, Section [7060](#)
  6. CAS 560, *Subsequent Events*, paragraphs [14](#)-17 and [A18](#)-A20
  7. CSOA 5000, *Use of the Practitioner's Communication or Name*, paragraph [14](#)
  8. CSQM 1, paragraph [1](#)
  9. CSQM 1, paragraph [2\(a\)](#)
  10. CSQM 1, paragraph [2\(b\)](#)
  11. CSQM 1, paragraph [14](#)
  12. CSQM 1, paragraph [6](#)
  13. CSQM 1, paragraph [C16\(a\)](#)
  14. CSQM 1, paragraph [29](#)
  15. AUDITOR ASSISTANCE TO UNDERWRITERS AND OTHERS, Section [7200](#)
  16. AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS, Section 7060, paragraphs [36](#)-37
  17. CAS 560, paragraph [15](#)
  18. SEDAR is the System for Electronic Document Analysis and Retrieval, a mandatory document filing and retrieval system for Canadian public companies operated by the Canadian Securities Administrators. There may also be similar electronic filing systems in other jurisdictions such as the Electronic Data-Gathering, Analysis, and Retrieval system (EDGAR), which performs automated collection, validation, indexing, acceptance, and forwarding of submissions by entities that are required by law to file forms with the U.S. Securities and Exchange Commission.
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