

## **CICA Handbook – Assurance**

### **highlight summary no. 9**

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

#### **[CAS 610](#), Using the Work of Internal Auditors**

This Canadian Auditing Standard (CAS) has been revised to address auditor's responsibilities when determining whether, and if so, how to use direct assistance from internal auditors.

The material in [CAS 610](#) pertaining to direct assistance is effective for audits of financial statements for periods ending on or after December 15, 2014.

Editorial changes have been made to other standards as a consequence of the amendments to [CAS 610](#).

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