

CPA Canada Handbook – Assurance

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[Preface to the CPA Canada Handbook – Assurance](#)

[Appendix 2](#) of the *Preface* has been revised to reflect a change to the scope under which auditors are required to communicate key audit matters in accordance with [CAS 701](#).

The revised *Preface* is effective as of December 1, 2018.

[CAS 700, Forming an Opinion and Reporting on Financial Statements](#)

Paragraph [C30](#) was revised to require communication of key audit matters for audits of complete sets of general purpose financial statements of entities listed on the Toronto Stock Exchange, other than entities required to comply with National Instrument 81-106, *Investment Fund Continuous Disclosure*.

Paragraph [C40\(c\)](#) was revised to reflect the revision to paragraph [C30](#).

Editorial changes have been made to other standards as a result of the revisions made to [CAS 700](#).

The amendments are effective for audits of financial statements for periods ending on or after December 15, 2020. Earlier application is permitted.

[Archived Pronouncements](#)

To give Handbook users continued access to the superseded paragraphs, the previous wording is retained in Archived Pronouncements.

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