

CPA Canada handbook – assurance

highlight summary no. 43

December 2024

Addressing the IFRS Foundation's® Recent Updates to Its Trademark Guidelines Relating to Standards Issued by the International Accounting Standards Board (IASB)

This Handbook contains references to multiple reporting frameworks, including International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) issued by the IASB. In 2023, the IFRS Foundation updated its trademark guidelines, which require that the standards issued by the IASB, including the IASs and IFRSs, be referred to as IFRS Accounting Standards.

Unless otherwise indicated, any reference in this Handbook to IASs or IFRSs is intended to refer to IFRS Accounting Standards.

The entry in the Glossary of Terms for “International Financial Reporting Standards” was replaced with an entry for “IFRS Accounting Standards”.

The “Illustrations of Independent Auditor’s Reports on Financial Statements” in the relevant Canadian Auditing Standards (CASs) and the “Illustrations of Practitioners’ Review Engagement Reports” in Canadian Standard on Review Engagements ([CSRE](#)) 2400, *Engagements to Review Historical Financial Statements*, where the fact pattern indicates that the entity’s financial statements have been prepared in accordance with International Financial Reporting Standards or IFRSs have been updated to refer to IFRS Accounting Standards as issued by IASB, as follows:

- [CAS 510](#), *Initial Audit Engagements – Opening Balances*;
- [CAS 570](#), *Going Concern*;
- [CAS 600](#), *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)*;
- [CAS 700](#), *Forming an Opinion and Reporting on Financial Statements*;
- [CAS 705](#), *Modifications to the Opinion in the Independent Auditor’s Report*;
- [CAS 706](#), *Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report*;
- [CAS 710](#), *Comparative Information – Corresponding Figures and Comparative Financial Statements*;
- [CAS 720](#), *The Auditor’s Responsibilities Relating to Other Information*;
- [CAS 800](#), *Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks*;
- [CAS 810](#), *Engagements to Report on Summary Financial Statements*; and
- [CSRE 2400](#), *Engagements to Review Historical Financial Statements*.

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