

CICA handbook – assurance highlight summary no. 7 November 2000

HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

International Standards on Auditing, Section 5101

This Section has been updated for new and revised International Standards on Auditing (ISAs) and CICA Handbook – Assurance Sections and Guidelines.

Assurance and related services guidelines

Withdrawn

- The Year 2000 issue — considerations for audit planning and communication of matters (AuG-22)
- The Year 2000 issue — the auditor's consideration of recognition and measurement issues, financial statement disclosures, the going concern assumption, and other matters (AuG-23)
- The Year 2000 issue — service auditor responsibilities and audit evidence considerations when an entity uses a service organization (AuG-24)
- The Year 2000 issue — specified procedures engagement pursuant to the requirements of certain regulatory organizations (AuG-27)

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