

## **CICA handbook – assurance highlight summary no. 28 April 2007**

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### **HIGHLIGHT SUMMARY**

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

#### **Reports on the results of applying specified auditing procedures to financial information other than financial statements, Section 9100**

This Section has been revised to specify the basic professional standards that apply to these engagements. These standards pertain to technical training and proficiency of persons conducting the engagement, planning the engagement, the exercise of due care and objectivity, and the supervision of staff.

#### **Agreed-upon procedures regarding internal control over financial reporting, Section 9110**

This new Section deals with the public accountant's professional responsibilities in conducting an agreed-upon procedures engagement regarding internal control over financial reporting. In addition to the basic professional standards to be met in conducting such engagements, the Section deals with:

- establishing the terms of the engagement;
- performing and documenting the agreed-upon procedures; and
- reporting findings from having performed the agreed-upon procedures.

The Section is effective for engagements entered into on or after May 1, 2007. However, the Board encourages earlier adoption.

#### **Compilation engagements, Section 9200**

Financial information presented solely in, or incorporated by reference in, government-prescribed tax or other forms such as corporate, trust or personal income tax return forms has been removed from the scope of Section 9200.

Existing guidance has been amended to remove the phrase "or otherwise attempt to verify the accuracy or completeness of such information" from the suggested wording of the Notice to Reader.

The change in the suggested wording of the Notice to Reader applies to Notice to Reader communications issued on or after July 1, 2007. However, the Board encourages earlier adoption.

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