

## **CICA handbook – assurance revisions release no. 14 March 2003**

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### **ASSURANCE AND RELATED SERVICES GUIDELINES**

#### **Electronic commerce — effect on the audit of financial statements (AuG-32)**

Issued.

#### **Auditing in an EDP environment (AuG-33)**

(formerly named EDP-1, Auditing in an EDP environment)

Replaces EDP-1 with minor editorial and reference changes.

#### **Computer-assisted audit techniques (AuG-34)**

(formerly named EDP-2, Computer-assisted audit techniques)

Revises and replaces EDP-2 with wording derived from International Auditing Practice Statement (IAPS) 1009 of the same name, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants.

#### **Risk assessments and internal control — CIS characteristics and considerations (AuG-35)**

(formerly named EDP-3, Risk assessments and internal control — EDP characteristics and considerations)

Revises and replaces EDP-3 with wording derived from IAPS 1008 of the same name, issued by the IAASB.

#### **IT environments — stand-alone personal computers (AuG-36)**

(formerly named EDP-4, EDP environments — stand-alone microcomputers)

Revises and replaces EDP-4 with wording derived from IAPS 1001 of the same name, issued by the IAASB.

#### **IT environments — online computer systems (AuG-37)**

(formerly named EDP-5, EDP environments — on-line computer systems)

Revises and replaces EDP-5 with wording derived from IAPS 1002 of the same name, issued by the IAASB.

#### **IT environments — database systems (AuG-38)**

(formerly named EDP-6, EDP environments — database systems)

Revises and replaces EDP-6 with wording derived from IAPS 1003 of the same name, issued by the IAASB.

### **EDP AUDITING GUIDELINES**

Section withdrawn and existing guidelines reissued as indicated above.

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