

## **CICA handbook – assurance highlight summary no. 7 November 2000**

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### **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Withdrawn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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