

CANADIAN AUDITING STANDARDS

CAS 200

overall objectives of the independent auditor and the conduct of an audit in accordance with Canadian Auditing Standards

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*](#).

9. The auditor may also have certain other communication and reporting responsibilities to users, management, those charged with governance, or parties outside the entity, in relation to matters arising from the audit. These may be established by the CASs or by applicable law or regulation.²
- A24. The auditor may accept records and documents as genuine unless the auditor has reason to believe the contrary. Nevertheless, the auditor is required to consider the reliability of information to be used as audit evidence. ¹⁴ In cases of doubt about the reliability of information or indications of possible fraud (for example, if conditions identified during the audit cause the auditor to believe that a document may not be authentic or that terms in a document may have been falsified), the CASs require that the auditor investigate further and determine what modifications or additions to audit procedures are necessary to resolve the matter. ¹⁵

Footnotes

² See, for example, CAS 260, *Communication with Those Charged with Governance*, and CAS 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*, paragraph 44.

¹⁴ CAS 500, *Audit Evidence*, paragraphs 7-9

¹⁵ CAS 240, paragraph 14, CAS 500, paragraph 11, and CAS 505, *External Confirmations*, paragraphs 10-11 and 16

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