

CANADIAN AUDITING STANDARDS

CAS 240

the auditor's responsibilities relating to fraud in an audit of financial statements

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 600, *Special Considerations – Audits of Group Financial Statements \(Including the Work of Component Auditors\)*](#).

- A6. Law, regulation or relevant ethical requirements may require the auditor to perform additional procedures and take further actions. For example, the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) requires the auditor to take steps to respond to identified or suspected non-compliance with laws and regulations and determine whether further action is needed. Such steps may include the communication of identified or suspected non-compliance with laws and regulations to other auditors within a group, including a group engagement partner, component auditors or other auditors performing work at components of a group for purposes other than the audit of the group financial statements.

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Footnotes

15. See, for example, paragraphs R360.16-360.18 A1 of the IESBA Code.

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