

## **introduction to archived pronouncements**

When the Auditing and Assurance Standards Board issues new standards that are not yet mandatorily effective, the superseded text is archived to assist those who will need to make reference to it.

Individual paragraphs in other standards and guidelines may also be amended. Supplements set out the previous wording of each paragraph that has been substantially amended.

When the superseded text is no longer effective, it will be withdrawn from the Handbook.

---

[Terms and Conditions](#) and [Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET  1-866-256-6842  [Contact Us](#)  [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership  All rights reserved.