

CICA handbook – assurance revisions release no. 13 September 2002

ASSURANCE RECOMMENDATIONS

The auditor's standard report, Section 5400

Added new paragraphs 5400.29 and 5400.32–38 dealing with the auditor's report on financial statements prepared using differential reporting options in accordance with DIFFERENTIAL REPORTING, CICA HANDBOOK – ACCOUNTING Section 1300.

Paragraphs 5400.29–30 and 5400.31–32 renumbered as 5400.30–31 and 5400.39–40 respectively.

Public accountant's review of financial statements, Section 8200

Added new paragraphs 8200.05–11 dealing with the public accountant's report on financial statements prepared using differential reporting options in accordance with DIFFERENTIAL REPORTING, CICA HANDBOOK – ACCOUNTING Section 1300. Added new Example A in Appendix B.

Paragraph 8200.05 renumbered as paragraph 8200.12. Examples A-E in Appendix B renumbered as Examples B-F.

Auditor's report on non-consolidated financial statements prepared in accordance with LONG-TERM INVESTMENTS, CICA HANDBOOK – ACCOUNTING, paragraphs 3050.39–49, Section 5520

This Section no longer applies to audits of financial statements for periods commencing on or after January 1, 2002. To assist those performing audits of financial statements for periods commencing before that date, this Section will remain in the Handbook until on or after May 31, 2003.

ASSURANCE AND RELATED SERVICES GUIDELINES

Performance of a review of financial statements in accordance with Sections 8100 and 8200 (AuG-20)

Added item 14 to the example letter of representation for review of financial statements in the Appendix, as a result of amendments to Section 8200.

[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.