

**CICA handbook – assurance
highlight summary no. 14
March 2003**

HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

Assurance and related services guidelines

New

- Electronic commerce — effect on the audit of financial statements (AuG-32)
- Auditing in an EDP environment (AuG-33)
- Computer-assisted audit techniques (AuG-34)
- Risk assessments and internal control — CIS characteristics and considerations (AuG-35)
- IT environments — stand-alone personal computers (AuG-36)
- IT environments — online computer systems (AuG-37)
- IT environments — database systems (AuG-38)

EDP auditing guidelines

Withdrawn

- Auditing in an EDP environment (EDP-1)
- Computer-assisted audit techniques (EDP-2)
- Risk assessments and internal control — EDP characteristics and considerations (EDP-3)
- EDP environments — stand-alone microcomputers (EDP-4)
- EDP environments — on-line computer systems (EDP-5)
- EDP environments — database systems (EDP-6)

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