

CPA Canada handbook – assurance highlight summary no. 42 February 2024

Archived Pronouncements

The following archived pronouncements and related supplements have been withdrawn:

- Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment*;
- REPORTS ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO FINANCIAL INFORMATION OTHER THAN FINANCIAL STATEMENTS, Section 9100;
- AGREED-UPON PROCEDURES REGARDING INTERNAL CONTROL OVER FINANCIAL REPORTING, Section 9110;
- COMPILATION ENGAGEMENTS, Section 9200; and
- Assurance and Related Services Guideline 5, *Compilation Engagements – Financial Statement Disclosures*.

[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.