

CPA Canada Handbook – Assurance

highlight summary no. 10

June 2014

(Note: New Handbook material or changes in existing material are identified in the Record of Changes.)

Preface to the CPA Canada Handbook – Assurance

The *Preface* has been revised to:

- clarify the effective date of requirements and Recommendations in Other Canadian Standards;
- indicate that Other Canadian Standards include Canadian Standards on Related Services; and
- include, as an example of related services standards, engagements to report on supplementary matters to third parties.

The revised *Preface* is effective as of June 1, 2014.

CSRS 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement

This new Canadian Standard on Related Services deals with engagements to report on supplementary matters to a third party.

CSRS 4460 sets out requirements related to:

- accepting the engagement, including circumstances when acceptance is prohibited;
- performing the engagement; and
- reporting, including the content of the practitioner's report.

CSRS 4460 is effective for reports dated on or after April 1, 2016.

Editorial changes have been made to the terminology in other standards as a consequence of the issuance of CSRS 4460.

Section 9100, Reports on the Results of Applying Specified Auditing Procedures to Financial Information Other than Financial Statements

Examples of reports relating to the amount of gross sales in paragraphs 9100.15-.17 have been deleted.

AuG-13, Special Reports on Regulated Financial Institutions

This Guideline has been withdrawn as a result of the issuance of CSRS 4460.

AuG-17, Transactions or Conditions Reportable under the "Well-Being Reporting Requirement" in Federal Financial Institutions Legislation

This Guideline has been amended to reflect the issuance of, and to adopt the terminology in, CSRS 4460.

AuG-18, Criteria for Reports Issued Under Subsection 295(5) of "An Act Respecting Trust Companies and Savings Companies" in Québec

This Guideline has been amended to reflect the withdrawal of AuG-13, and to adopt the terminology in CSRS 4460.

Recently Replaced Pronouncements Still in Effect

To give Handbook users continued access to AuG-13 until CSRS 4460 comes into effect, this Guideline has been refiled under "Recently Replaced Pronouncements Still in Effect." (AuG-13 will be withdrawn after sufficient time has elapsed.)

Withdrawn:

- AUDITOR INVOLVEMENT WITH OFFERING DOCUMENTS OF PUBLIC AND PRIVATE ENTITIES, Section 7110;
 - AUDITOR INVOLVEMENT WITH OFFERING DOCUMENTS OF PUBLIC AND PRIVATE ENTITIES — CURRENT LEGISLATIVE AND REGULATORY REQUIREMENTS, Section 7115; and
 - ASSURANCE AND RELATED SERVICES GUIDELINE AuG-30, The Auditor's Consent and Comfort in Connection with Securities Offering Documents
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