

## CPA Canada Handbook – Assurance

### highlight summary no. 21

### March 2018

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#### [Preface to the CPA Canada Handbook – Assurance](#)

[Appendix 4](#) of the *Preface* has been amended to add [CSAE 3530](#) and [CSAE 3531](#) and remove Sections 5800, 5815 and 8600.

#### [CSAE 3530, Attestation Engagements to Report on Compliance](#)

#### [CSAE 3531, Direct Engagements to Report on Compliance](#)

These new Canadian Standards on Assurance Engagements replace:

- SPECIAL REPORTS — INTRODUCTION, Section 5800;
- SPECIAL REPORTS — AUDIT REPORTS ON COMPLIANCE WITH AGREEMENTS, STATUTES AND REGULATIONS, Section 5815; and
- REVIEWS OF COMPLIANCE WITH AGREEMENTS AND REGULATIONS, Section 8600.

[CSAE 3530](#) is applicable to attestation engagements to report on management's statement of an entity's compliance with specified requirements, and [CSAE 3531](#) is applicable to direct engagements to report on an entity's compliance with specified requirements. CSAE 3530 and CSAE 3531 set out requirements related to:

- acceptance and continuance;
- planning and performing the engagement;
- obtaining evidence;
- forming the assurance conclusion; and
- preparing the practitioner's report on compliance.

Differences in wording between [CSAE 3530](#) and [CSAE 3531](#) relate only to differences between the performance of an attestation compliance reporting engagement and the performance of a direct compliance reporting engagement.

[CSAE 3530](#) is effective for attestation engagements to report on management's statement of an entity's compliance when the practitioner's report is dated on or after April 1, 2019.

[CSAE 3531](#) is effective for direct engagements to report on an entity's compliance when the practitioner's report is dated on or after April 1, 2019.

#### [Archived Pronouncements](#)

To give Handbook users continued access to superseded Sections until such time they are no longer applicable, supplements in [Archived Pronouncements](#) set out the wording of those Sections. The archived material will be withdrawn from the Handbook when it is no longer effective.

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