

## CICA Handbook – Assurance

### highlight summary no. 7

### September 2012

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

#### [Preface to the CICA Handbook – Assurance](#)

This *Preface* revises and replaces the existing *Preface* to:

- include explanations of Canadian amendments made when adopting International Standards on Assurance Engagements (ISAEs) as Canadian Standards on Assurance Engagements (CSAEs); and
- clarify the status and authority of Assurance and Related Services Guidelines.

Amendments have also been made to develop a hierarchy explaining the relationship of the Canadian Auditing Standards, Assurance and Related Services Guidelines and non-authoritative material.

The revised *Preface* is effective as of September 1, 2012.

#### [CAS 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Canadian Auditing Standards](#)

Paragraph [C20A](#) has been added to clarify the authority of Assurance and Related Services Guidelines relevant to audits of financial statements and other historical financial information.

Paragraph [C20A](#) is effective for audits of financial statements for periods ending on or after September 1, 2012.

#### [CSAE 3410, Assurance Engagements on Greenhouse Gas Statements](#)

This new Canadian Standard on Assurance Engagements deals with assurance engagements to report on an entity's greenhouse gas statement.

[CSAE 3410](#) is adopted from the ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, which was issued in May 2012 by the International Auditing and Assurance Standards Board, modified in limited circumstances, where considered necessary, to meet unique Canadian circumstances.

A practitioner in Canada performing an assurance engagement on a greenhouse gas statement would need to comply with [CSAE 3410](#) and other Canadian standards that apply to all assurance engagements other than audits of financial statements and other historical financial information. A practitioner outside of Canada performing an engagement under ISAE 3410 is required to comply with ISAE 3000, *Standards for Assurance Engagements Other than Audits or Reviews of Financial Information*. The AASB is not committed to adopting ISAE 3000. Therefore, CSAE 3410 contains Canadian amendments to address differences between ISAE 3000 and the applicable Canadian assurance standards. These differences include:

- requirements relating to agreeing to a change in the scope of the engagement and assessing the appropriateness of the subject matter;
- references to relevant ethical requirements; and
- terminology.

[CSAE 3410](#) is effective for assurance reports covering periods ending on or after September 30, 2013.

#### [Section 5021, Authority of Auditing and Assurance Standards and Other Guidance for Engagements Other than Audits of Financial Statements and Other Historical Financial Information](#)

Paragraph [5021.06](#) has been amended to clarify the authority of Assurance and Related Services Guidelines relevant to engagements other than audits of financial statements and other historical financial information.

Paragraphs 5021.02(c)-(d), 5021.07-.10, Appendix A and Appendix B have been deleted as part of the development of a hierarchy explaining the relationship of the Canadian Auditing Standards, Assurance and Related Services Guidelines and non-authoritative material. This hierarchy is set out in the [Preface](#).

These amendments are effective for assurance and related services engagements on financial statements and financial reports for periods ending on or after September 1, 2012.

Other Editorial Changes and Corrections Introduced in September 2012

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