

## CANADIAN AUDITING STANDARDS

### CAS 500

#### **audit evidence**

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##### **SUPPLEMENT**

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.](#)

- A37. [CAS 240 deals with circumstances where the auditor has reason to believe that a document may not be authentic, or may have been modified without that modification having been disclosed to the auditor.](#) 17
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## Footnotes

17. CAS 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*, paragraph 14

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