

CANADIAN AUDITING STANDARDS

CAS 500

audit evidence

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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