

## CICA handbook – assurance revisions release no. 7 November 2000

### ASSURANCE RECOMMENDATIONS

#### **International Standards on Auditing, Section 5101**

Amended paragraph 5101.13 to refer to the following new material for which there is no International equivalent, ASSURANCE AND RELATED SERVICES GUIDELINES AuG-28, Using a Legal Opinion as Audit Evidence Concerning a Transfer of Financial Assets and AuG-29, Audit of Employee Future Benefits — Defined Benefit Plans; to delete the references to the withdrawn ASSURANCE AND RELATED SERVICES GUIDELINES AuG-2, Audit of Pension Costs and Obligations and AuG-24, The Year 2000 Issue — Service Auditor Responsibilities and Audit Evidence Considerations when an Entity uses a Service Organization; and to delete the references to COMMUNICATION OF MATTERS IDENTIFIED DURING THE AUDIT, Section 5750, and ASSURANCE AND RELATED SERVICES GUIDELINE AuG-11, Communications with Audit Committees (or equivalent), for which a comparable International Standards on Auditing (ISA) has been issued.

Update the comparison of "Going Concern — ISA 570" to reflect the release of the revised ISA and added a comparison of "Communications of Audit Matters with Those Charged with Governance — ISA 730" to reflect the release of the new ISA since March 1999.

Corresponding changes made to the Appendix. The Appendix has also been updated with respect to Sections and Guidelines issued since March 1999 for which there are no comparable ISAs and to cross-reference relevant ISAs issued since March 1999.

### ASSURANCE AND RELATED SERVICES GUIDELINES

#### **The Year 2000 issue — considerations for audit planning and communication of matters (AuG-22)**

Withdrawn.

#### **The Year 2000 issue — the auditor's consideration of recognition and measurement issues, financial statement disclosures, the going concern assumption, and other matters (AuG-23)**

Withdrawn.

#### **The Year 2000 issue — service auditor responsibilities and audit evidence considerations when an entity uses a service organization (AuG-24)**

Withdrawn.

#### **The Year 2000 issue — specified procedures engagement pursuant to the requirements of certain regulatory organizations (AuG-27)**

Withdrawn.

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