

## CICA Handbook – Assurance

### highlight summary no. 9

**May 2013**

---

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

#### **CAS 610, Using the Work of Internal Auditors**

This Canadian Auditing Standard (CAS) has been revised to address auditor's responsibilities when determining whether, and if so, how to use direct assistance from internal auditors.

The material in **CAS 610** pertaining to direct assistance is effective for audits of financial statements for periods ending on or after December 15, 2014.

Editorial changes have been made to other standards as a consequence of the amendments to **CAS 610**.

---

[Terms and Conditions](#) and [Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.