

CANADIAN STANDARD ON ASSOCIATION CSOA 5000 use of the practitioner's communication or name

Basis for Conclusions

[CSQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements \(May 2022\)](#)

[CSOA 5000, Use of the Practitioner's Communication or Name \(January 2017\)](#)

(Effective as of, and applicable to a practitioner's consent provided on or after, June 1, 2017)

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Introduction

Scope of this CSOA

1. This Canadian Standard on Association (CSOA) deals with the practitioner's professional responsibilities when the practitioner has performed a service for the entity that is within the scope of the Handbook, and the practitioner:
 - (a) Is requested by the entity to consent orally or in writing to the use of the practitioner's communication or name in connection with accompanying information;
 - (b) Is requested by the entity to consent orally or in writing to, or otherwise becomes aware of:
 - (i) The use of the practitioner's communication in another language;
 - (ii) The use of the practitioner's communication in the original language in connection with information on which the practitioner reported that has been translated into another language; or

- (iii) The use of the practitioner's name in connection with, or other references to the practitioner having performed work on, information on which the practitioner reported that has been translated into another language; or
- (c) Becomes aware of an inappropriate use of the practitioner's communication or name.

This standard does not apply when a circumstance noted above is addressed by another standard or Assurance and Related Services Guideline in the Handbook. The [Appendix](#) lists standards containing requirements dealing with specific aspects of association. Also, the practitioner may have professional responsibilities as set out in relevant ethical requirements. (Ref: Para. [A1-A3](#))

Relationship with [CSQM 1](#)

2. The system of quality management and policies or procedures are the responsibility of the firm. CSQM 1 applies when the practitioner has performed a service for an entity that is within the scope of the Handbook. 2 The provisions of this Csoa regarding quality management at the level of individual engagements are premised on the basis that the firm is subject to CSQM 1 or requirements that are at least as demanding. (Ref: Para [A4-A9](#))

Effective Date

3. This Csoa is effective as of, and is applicable to a practitioner's consent provided on or after June 1, 2017.
- 3A. The issuance of [CSQM 1](#), *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, gave rise to conforming amendments in paragraph [6](#). Paragraph 6 is effective for a practitioner's consent in connection with an audit, review or other assurance engagement provided on or after December 15, 2022 and a practitioner's consent in connection with a related services engagement provided on or after December 15, 2023.

Objectives

4. The objectives of the practitioner are:
 - (a) To obtain an appropriate basis to consent if the practitioner intends to provide consent in the circumstances set out in paragraphs [1\(a\)](#) and [\(b\)](#);
 - (b) To respond appropriately (including consideration of communication responsibilities) if the practitioner does not intend, or is unable, to provide consent in the circumstances set out in paragraphs [1\(a\)](#) and [\(b\)](#); and
 - (c) To respond appropriately if the practitioner becomes aware of the inappropriate use of the practitioner's communication or name.

Definitions

5. For purposes of this Csoa, the following terms have the meaning attributed below:
 - (a) Accompanying information – Information, other than information on which the practitioner reported or the practitioner's communication thereon, that contains, incorporates by reference, or otherwise accompanies the practitioner's communication or name. (Ref: Para. [A10-A11](#))
 - (b) Consent – Acknowledgment that the practitioner agrees to the use of the practitioner's communication or name in a circumstance within the scope of this Csoa. (Ref: Para. [A12](#))
 - (c) Information on which the practitioner reported – Information on which the practitioner has performed a service and issued a written or oral communication in accordance with another standard or Guideline.
 - (d) Intervening period events – Events or developments between the date of the practitioner's communication and the date of the practitioner's consent that need to be addressed in the accompanying information or in the information on which the practitioner reported, and the practitioner's communication thereon.
 - (e) Misstatement of accompanying information – A misstatement of accompanying information exists when such information is incorrectly stated or otherwise misleading (including because it omits or obscures information necessary for a proper understanding of a matter disclosed in the accompanying information).

Requirements

Engagement Level Quality Management

6. The engagement partner shall take overall responsibility for:
 - (a) Managing and achieving quality on the engagement to obtain a basis to consent and being sufficiently and appropriately involved throughout the engagement; and (Ref: Para. [A13](#))
 - (b) The engagement being performed in accordance with the firm's quality management policies or procedures by:
 - (i) Following the firm's policies or procedures regarding the acceptance and continuance of client relationships and engagements; (Ref: Para. [A14](#))
 - (ii) Determining that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement;

- (iii) Being satisfied that the engagement team, and any practitioner's experts who are not part of the engagement team, collectively have the appropriate competence and capabilities, including having sufficient time, to perform the engagement;
- (iv) Being alert for indications of breaches of relevant ethical requirements by members of the engagement team, and determining the appropriate actions if matters come to the engagement partner's attention indicating that members of the engagement team have breached relevant ethical requirements; (Ref: Para. [A15](#))
- (v) Directing and supervising engagement team members, reviewing their work and performing the engagement in compliance with professional standards and applicable legal and regulatory requirements;
- (vi) Taking responsibility for appropriate engagement documentation being assembled, appropriately maintained and retained; and
- (vii) When an engagement quality review is required on the engagement to obtain a basis to consent in accordance with [CSQM 1](#) or the firm's policies or procedures, not dating the consent until the completion of the engagement quality review. 3

Use of the Practitioner's Communication or Name in Connection with Accompanying Information (in Any Language)

Obtaining an Understanding of the Context in which the Practitioner's Communication or Name Is Intended to be Used

7. If the practitioner is requested by the entity to consent to the use of the practitioner's communication or name in connection with accompanying information, the practitioner shall obtain an understanding of the context in which the practitioner's communication or name is intended to be used to determine whether consent is warranted. (Ref: Para. [A16](#)-[A19](#))

Obtaining a Basis to Consent

8. If the practitioner determines that consent is warranted and intends to consent to the use of the practitioner's communication or name in connection with accompanying information, the practitioner shall:
- (a) Determine that:
 - (i) The information on which the practitioner reported and, if applicable, the practitioner's communication thereon, are accurately reproduced; and
 - (ii) Any reference to the practitioner's communication or name, and the context in which it is used, are appropriate; and
 - (b) Read the accompanying information. If the practitioner becomes aware of a material inconsistency between that information and:
 - (i) Information on which the practitioner reported; or
 - (ii) Knowledge obtained by the practitioner in the course of performing the service for the entity, the practitioner shall determine what effect, if any, the material inconsistency has on information on which the practitioner has reported and the practitioner's communication thereon; and
 - (c) Consider whether procedures to identify intervening period events are necessary and, if so, perform the procedures. (Ref: Para. [A16](#)-[A18](#), [A20](#)-[A23](#))

Material Misstatement of Accompanying Information

9. In obtaining a basis to consent to the use of the practitioner's communication or name in connection with accompanying information, if the practitioner becomes aware of a material misstatement of accompanying information, the practitioner shall advise the entity of the material misstatement. If the matter is not resolved, the practitioner shall not provide consent. (Ref: Para. [A16](#)-[A18](#), [A24](#)-[A26](#))

Communication of the Practitioner's Involvement or Non-involvement with the Accompanying Information

10. When the practitioner is requested to consent to the use of the practitioner's communication or name in connection with accompanying information, the practitioner shall:
- (a) Determine whether a communication is necessary to avoid a misunderstanding regarding the practitioner's involvement or non-involvement with the accompanying information; and
 - (b) If a communication is considered necessary, communicate to appropriate parties the nature and extent of the practitioner's involvement with the accompanying information, or communicate that the practitioner had no involvement with the accompanying information. (Ref: Para. [A16](#)-[A18](#), [A27](#)-[A28](#))

Translated Practitioner's Communication or Information on Which the Practitioner Reported

11. If the practitioner is requested by the entity to consent to, or otherwise becomes aware of, the use of the practitioner's communication in another language or the use of the practitioner's communication or name in connection with information on which the practitioner has reported in the original language that is translated into another language, the practitioner shall either:
- (a) Obtain a basis to consent to the use of the practitioner's communication or name in accordance with paragraph [12](#); or

- (b) Take the actions required by paragraph 13. (Ref: Para. A16, A29)

Obtaining a Basis to Consent

12. If the practitioner intends to consent to the use of the practitioner's communication in another language or the use of the practitioner's communication or name in connection with information on which the practitioner reported in the original language that is translated into another language, the practitioner shall be satisfied that, if applicable:
- (a) The information on which the practitioner reported in the original language that is subsequently issued in the other language includes the same information, and in all material respects carries the same meaning, as the information on which the practitioner reported in the original language; and
 - (b) The practitioner's communication thereon includes the same information, and in all material respects carries the same meaning, as the practitioner's communication issued in the original language.

Notification when the Practitioner Does Not Consent

13. If the practitioner does not intend, or is unable to obtain an appropriate basis, to consent to the use of the practitioner's communication in another language or the use of the practitioner's communication or name in connection with information on which the practitioner reported in the original language that is translated into another language, the practitioner shall:
- (a) Notify the entity that the practitioner does not consent, or is unable to obtain an appropriate basis to consent, to the use of the practitioner's communication or name; and
 - (b) If the information in another language has been issued, request the entity to notify users of information in the other language that the practitioner does not consent to the use of the practitioner's communication or name in connection with that information. (Ref: Para. A16, A30-A32)

Inappropriate Use of the Practitioner's Communication or Name

14. If the practitioner becomes aware of an inappropriate use of the practitioner's communication or name:
- (a) Before the distribution of the information, the practitioner shall request the entity to correct the inappropriate use of the practitioner's communication or name; or
 - (b) After the distribution of the information, the practitioner shall discuss with the entity what action the entity intends to take to inform appropriate parties of the inappropriate use of the practitioner's communication or name.

In either case, if the entity fails to take appropriate action, the practitioner shall consider what further steps, if any, shall be taken. (Ref: Para. A33-A35)

Application and Other Explanatory Material

Scope of this CSOA (Ref: Para. 1)

- A1. Association is a term generally used to indicate a practitioner's involvement with the entity or with information issued by the entity. For example, association may arise:
- When the practitioner performs services;
 - When the practitioner is requested to consent orally or in writing to the use of the practitioner's communication or name; or
 - In circumstances over which the practitioner has no control, such as when the entity or some other party has indicated, without the practitioner's knowledge or consent, that the practitioner was involved with a subject matter for which the entity is responsible.

However, this CSOA does not deal with all aspects of association.

- A2. Various ways that association may arise, and the resulting professional responsibilities, are set out below:

- (a) Association arises when a practitioner performs a service for an entity. If the service is an engagement within the scope of the Handbook, the practitioner fulfils the practitioner's responsibilities by complying with the relevant standard or Assurance and Related Services Guideline regarding both work effort and reporting. If the service is not within the scope of the Handbook, such as the preparation of the entity's tax returns, relevant ethical standards may set out the practitioner's responsibilities regarding association. This CSOA does not deal with the practitioner's responsibilities for services that are outside the scope of the Handbook.
- (b) Association arises when the practitioner has performed a service within the scope of the Handbook and subsequently receives a request to consent orally or in writing to the use of the practitioner's communication or name in connection with accompanying information. If the practitioner is requested to consent to the use of the report of the auditor in connection with an offering document or a designated document, the practitioner fulfils the practitioner's responsibilities by complying with Section 7150 4 or Section 7170 5 respectively. This CSOA deals with the practitioner's responsibilities when the practitioner is requested to provide consent, either orally or in writing, in connection with accompanying information not covered by those Sections.
- (c) Association arises when the practitioner has issued a communication in the original language in accordance with a standard or Guideline and subsequently becomes aware of:

- (i) The use of the practitioner's communication in another language;
- (ii) The use of the practitioner's communication in the original language in connection with information on which the practitioner reported that has been translated into another language; or
- (iii) The use of the practitioner's name in connection with, or other references to the practitioner having performed work on, information on which the practitioner reported that has been translated into another language.

This CSOA deals with the practitioner's responsibilities when the practitioner is requested to consent to, or otherwise becomes aware of, such uses of the practitioner's communication or name.

- (d) Association may arise in circumstances over which the practitioner has no control. For example, the entity may inappropriately use the practitioner's communication or name. Relevant ethical requirements may set out the practitioner's responsibilities in such circumstances. Certain standards in the Handbook other than this CSOA also contain requirements addressing circumstances when the practitioner becomes aware of an inappropriate use of the practitioner's communication or name. For circumstances over which the practitioner has no control, this CSOA only applies when:
 - (i) The practitioner becomes aware of the inappropriate use of the practitioner's communication or name; and
 - (ii) The practitioner's responsibilities are not otherwise addressed by another standard or Guideline.

- A3. The request for the practitioner's consent may come from management or those charged with governance of the entity, the legislature or intended users.

Relationship with CSQMs (Ref: Para. 2)

- A4. [CSQM 1](#) deals with the firm's responsibilities to design, implement and operate a system of quality management for engagements, including engagements to obtain a basis to consent. 6 CSQM 1 also deals with the firm's responsibility to establish policies or procedures addressing engagements that are required to be subject to engagement quality reviews. 7 [CSQM 2](#) deals with the appointment and eligibility of the engagement quality reviewer, and the performance and documentation of the engagement quality review. 8
- A5. Under [CSQM 1](#), the objective of the firm is to design, implement and operate a system of quality management for engagements, including engagements to obtain a basis to consent, that provides the firm with reasonable assurance that:
 - (a) The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
 - (b) Engagement reports issued by the firm or engagement partners are appropriate in the circumstances. 9
- A6. The provisions of this CSOA regarding quality management at the engagement level are premised on the basis that quality management requirements adopted are at least as demanding as those of [CSQM 1](#) and impose obligations on the firm to achieve the objective of CSQM 1. Compliance with CSQM 1 requires, among other things, that the firm's system of quality management addresses the following eight components: 10
 - (a) The firm's risk assessment process;
 - (b) Governance and leadership;
 - (c) Relevant ethical requirements;
 - (d) Acceptance and continuance of client relationships and specific engagements;
 - (e) Engagement performance;
 - (f) Resources;
 - (g) Information and communication; and
 - (h) The monitoring and remediation process.
- A7. Within the context of the firm's system of quality management, engagement teams have a responsibility to implement the firm's policies or procedures applicable to the engagement.
- A8. Ordinarily, the engagement team may depend on the firm's system of quality management unless:
 - The engagement team's understanding or practical experience indicates that the firm's policies or procedures will not effectively address the nature and circumstances of the engagement; or
 - Information provided by the firm or other parties about the effectiveness of such policies or procedures suggests otherwise.

For example, the engagement team may depend on the firm's system of quality management in relation to:

 - Competence and capabilities of personnel through their recruitment and formal training.
 - Independence through the accumulation and communication of relevant independence information.
 - Maintenance of client relationships through the firm's policies or procedures for acceptance and continuance of engagements.
 - Adherence to regulatory and legal requirements through the firm's monitoring and remediation process.

In considering deficiencies identified in the firm's system of quality management that may affect the practitioner's consent, the engagement partner may consider the remedial actions undertaken by the firm to address those deficiencies that the engagement partner considers are sufficient in the context of the engagement.

- A9. A deficiency in the firm's system of quality management does not necessarily indicate that the practitioner's consent was not given in accordance with professional standards and applicable legal and regulatory requirements, or that the written consent was not appropriate.

Definitions

Accompanying Information (Ref: Para. 5(a))

- A10. Accompanying information includes, for example, extracts or a summary derived from information on which the practitioner reported when the practitioner has not been engaged to report on such extract or summary. Accompanying information may be made available electronically or in hard copy. This CSOA applies regardless of the format in which the accompanying information is issued.
- A11. Information that otherwise accompanies the practitioner's communication or name includes, for example, a Management Discussion and Analysis not filed with a securities regulatory authority in Canada.

Consent (Ref: Para. 5(b))

- A12. The phrase "use of the practitioner's name" may include a reference to the practitioner by virtue of role (for example, auditor).

Engagement Level Quality Management (Ref: Para. 6)

- A13. The actions of the engagement partner and appropriate messages to the other members of the engagement team, in the context of the engagement partner taking overall responsibility for managing and achieving quality on each engagement, emphasize the importance to achieving the quality of the engagement of:
- Performing work that complies with professional standards and regulatory and legal requirements.
 - Complying with the firm's quality management policies or procedures as applicable.
 - Issuing the written consent for the engagement that is appropriate in the circumstances.

Acceptance and Continuance of Client Relationships and Engagements

- A14. [CSQM 1](#) requires the firm to establish quality objectives dealing with the appropriateness of its judgments about whether to accept or continue a client relationship or engagement based on information obtained about the nature and circumstances of the engagement and the integrity and ethical values of the client (including management, and, when appropriate, those charged with governance) that is sufficient to support such judgments. If the engagement partner has cause to doubt management's integrity to a degree that is likely to affect proper performance of the engagement, it may not be appropriate to accept the engagement.

Compliance with Relevant Ethical Requirements in Conducting the Engagement

- A15. [CSQM 1](#) sets out the responsibilities of the firm for establishing quality objectives that address the fulfillment of responsibilities in relation to the relevant ethical requirements. This CSOA sets out the engagement partner's responsibilities with respect to the engagement team's compliance with relevant ethical requirements. 12

Use of the Practitioner's Communication or Name

- A16. A practitioner may not always be aware of when the practitioner's communication or name is used by the entity. Consequently, the practitioner may wish to obtain management's agreement that management will obtain the practitioner's consent before using the practitioner's communication or name. It is preferable for this agreement to be in writing (for example, by including appropriate wording in an engagement letter issued for a service provided under a standard or Guideline or other suitable form of written agreement).

Use of the Practitioner's Communication or Name in Connection with Accompanying Information (in Any Language) (Ref: Para. 7-10)

- A17. The requirements in paragraphs 7-10 are applicable if the practitioner is requested to consent to the use of the practitioner's communication or name in connection with accompanying information regardless of whether the accompanying information is in the original language or another language.
- A18. The [Appendix](#) provides a list of standards in the Handbook other than this CSOA that contain material dealing with a practitioner's responsibilities relating to accompanying information (as defined or otherwise described using different terminology such as "other information" in the respective standards) in the absence of a request for the practitioner to consent. If the practitioner intends to consent to the use of the practitioner's communication or name in connection with accompanying information, paragraphs 8-9 apply. The practitioner may have already met some or all of the requirements in paragraphs 8-9 when performing the procedures on accompanying information as set out in the other standards. In such cases, the practitioner is not required to reperform those procedures for purposes of providing consent under this CSOA. If the practitioner is requested by the entity to consent to the use of the practitioner's communication or name in connection with the accompanying information but does not intend to do so, the requirements in paragraphs 8-9 do not apply. However, the practitioner would consider whether communication of the practitioner's non-involvement with the accompanying information is necessary as required by paragraph 10.

Obtaining an Understanding of the Intended Use of Consent (Ref: Para. 7)

- A19. The entity may use the practitioner's communication or name in connection with accompanying information in various ways. In many cases, a practitioner's consent is not necessary such as when the use of the practitioner's communication or name does not imply that the practitioner has performed any procedures on the accompanying information or information included therein. This may be the case, for example, if the entity requests the practitioner's permission to include the practitioner's name in a section of a document listing general corporate information such as the names of the entity's lawyers and accountants. The practitioner is required to perform procedures to obtain a basis to consent only if the practitioner intends to consent to the use of the practitioner's communication or name in connection with the accompanying information, and the practitioner is of the view that consent is warranted. This may be the case, for example, if the entity requests the practitioner to consent to the inclusion of the practitioner's communication or a reference to the work carried out by the practitioner in a document containing a reproduction, summary or extract of information on which the practitioner reported. Therefore, as part of making a decision regarding whether to provide consent, paragraph 7 requires the practitioner to obtain an understanding of the context in which the practitioner's communication or name is intended to be used to assist the practitioner in determining whether consent is warranted.

Obtaining a Basis to Consent (Ref: Para. 8)

- A20. When reading the accompanying information, the practitioner may become aware of intervening period events. Paragraph 9 deals with the practitioner's responsibilities if the accompanying information is materially misstated (for example, as a result of failing to take into account relevant intervening period events). Applicable standards and Guidelines other than this CSOA may deal with how intervening period events are addressed in the information on which the practitioner reported and the practitioner's communication thereon.
- A21. The practitioner may consider performing procedures in addition to those set out in paragraph 8 to obtain an appropriate basis to consent. Any additional procedures would be considered in the context in which the practitioner's communication or name is intended to be used and the nature of the service(s) for the entity originally performed by the practitioner.
- A22. The length of the intervening period and the procedures management has established to identify intervening period events may impact the practitioner's consideration of whether procedures in addition to those set out in paragraph 8 to identify intervening period events are necessary. Examples of procedures the practitioner may wish to perform, if any, to identify intervening period events may include:
- Obtaining an understanding of the procedures management has established to ensure that relevant events and developments in the intervening period are identified.
 - Inquiring of management as to whether intervening period events were identified and, if so, how they were dealt with.
 - Reading minutes of the meetings of the entity's owners, management and those charged with governance that have been held in the intervening period and inquiring about matters discussed at any such meetings for which minutes are not yet available.
 - If applicable, reading the entity's latest interim financial statements.
- Also, if the accompanying information is required to be approved by those charged with governance, the practitioner may wish to determine that the accompanying information has been approved before providing consent.
- A23. There may be circumstances when the practitioner is requested to consent to the use of the practitioner's communication or name in connection with accompanying information in another language. If the practitioner has already performed the procedures in paragraph 8 on accompanying information in the original language, the practitioner may be able to comply with paragraph 8 by becoming satisfied that the accompanying information in the other language includes the same information, and in all material respects carries the same meaning, as the accompanying information in the original language.

Material Misstatement of Accompanying Information (Ref: Para. 9)

- A24. An inconsistency or a misstatement of accompanying information is considered to be material if it could reasonably be expected to inappropriately influence the decisions of users.
- A25. If discussions with the entity regarding a possible material misstatement of the accompanying information fail to dispel the practitioner's concerns, the practitioner may take further actions to resolve the matter. If the matter is not resolved, the practitioner does not have a basis to consent. If the entity uses the practitioner's communication or name when the practitioner does not have a basis to consent, paragraph 14 sets out the practitioner's responsibilities if the practitioner becomes aware of the inappropriate use of the practitioner's communication or name.
- A26. If the misstatement in accompanying information identified by the practitioner also indicates that the information on which the practitioner reported may be misstated, the practitioner's responsibilities may be set out in another relevant standard or Guideline.

Communication of the Practitioner's Involvement or Non-involvement with the Accompanying Information (Ref: Para. 10)

- A27. The practitioner may provide consent orally or in writing. If a written consent is issued, the consent may include matters such as:

- An addressee.
 - The accompanying information to which the practitioner is consenting to the use of the practitioner's communication or name.
 - An expression of the practitioner's consent to use the practitioner's communication or name.
 - The date of the practitioner's consent.
- A28. There may be circumstances when the practitioner is requested to provide consent but the practitioner does not wish, or is unable, to do so. In such circumstances, the practitioner may determine that it is necessary to communicate the fact that the practitioner is not involved with the accompanying information to avoid misunderstanding. For example, the communication take the form of an oral or written notification to the entity that the practitioner does not consent to the use of the practitioner's communication or name, and may include a request for the entity to either:
- Clearly indicate, in the accompanying information issued by the entity, that the practitioner is not involved with that information; or
 - Attach a written communication issued by the practitioner regarding the practitioner's non-involvement with the accompanying information.

Translated Practitioner's Communication or Information on Which the Practitioner Reported (Ref: Para. 11)

- A29. There may be circumstances when an entity engages a practitioner to perform services on information in one language and decides to also issue the information on which the practitioner reported in another language. In such circumstances, the entity may request the practitioner to consent to the use of the practitioner's communication in the other language. Alternatively, the entity may, without requesting the practitioner's consent:
- Refer to the practitioner as having performed work on the information in the other language;
 - Attach the practitioner's communication in the original language to the information in the other language; or
 - Translate the practitioner's communication into the other language and use the translated practitioner's communication.

In these circumstances, the use of the practitioner's communication or name may give the impression that the practitioner has performed work on the information in the other language. Therefore, regardless of whether the entity has requested the practitioner to consent, if the practitioner becomes aware of the use of the practitioner's communication or name in these circumstances, the practitioner is required to either:

- (a) Obtain a basis to consent to the use of the practitioner's communication or name; or
- (b) Notify the entity that the practitioner does not consent to the use of the practitioner's communication or name and request that the entity notify users of the information in the other language of this fact.

Notification when the Practitioner Does Not Consent (Ref: Para. 13)

- A30. In addition to notifying the entity that the practitioner does not consent to the use of the practitioner's communication or name and requesting the entity to notify users of this fact, the practitioner may request that the entity not use the practitioner's name, letterhead, or signature in connection with information in the other language.
- A31. The entity's communication to users that the practitioner does not consent to the use of the practitioner's communication or name may take various forms, such as a statement accompanying the information in the other language that the practitioner has performed services only on the information in the original language.
- A32. If the practitioner has requested the entity to notify users that the practitioner does not consent to the use of the practitioner's communication or name, and management does not take the necessary steps to do so, this would constitute an inappropriate use of the practitioner's communication or name. In such cases, paragraph 14 requires the practitioner to also consider whether and, if so, what further actions are to be taken.

Inappropriate Use of the Practitioner's Communication or Name (Ref: Para.14)

- A33. The practitioner's responsibilities under paragraph 14 arise only when the practitioner is aware of an intended or actual inappropriate use of the practitioner's communication or name. In the absence of a reference to the practitioner having performed work on the information, it is unlikely that users would (nor is it reasonable for users to) assume that the practitioner has been involved with the information.
- A34. Examples of inappropriate use of the practitioner's communication or name may include matters such as:
- Inaccurate reproduction of the practitioner's communication.
 - Inaccurate reproduction of information on which the practitioner has reported when the practitioner's communication is attached to that information or when there is a reference to the practitioner having performed work on the information.
 - Information on which the practitioner has issued a modified conclusion that is distributed without the practitioner's communication, with a reference that information has been audited or reviewed by the practitioner (but with no references to the modified conclusion).
- A35. Paragraph 14 requires the practitioner to consider further steps that should be taken if the entity fails to take appropriate action regarding inappropriate use of the practitioner's communication or name. Examples of further steps could include:

- Withdrawing from any current engagement(s) with the entity.
- Obtaining legal advice.

Appendix

(Ref: Para. 1, A18)

List of Standards Containing Requirements Dealing with Specific Aspects of Association

The list in this Appendix is not a substitute for considering the requirements and related application and other explanatory material in the other standards.

Standards dealing with consent engagements

Section [7150](#), AUDITOR'S CONSENT TO THE USE OF A REPORT OF THE AUDITOR INCLUDED IN AN OFFERING DOCUMENT

Section [7170](#), AUDITOR'S CONSENT TO THE USE OF THE AUDITOR'S REPORT IN CONNECTION WITH A DESIGNATED DOCUMENT

Standards requiring a practitioner's involvement with other information in the absence of a request to consent

CAS [720](#), *The Auditor's Responsibilities Relating to Other Information*

CSAE 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* – paragraph [62](#)

CSAE 3001, *Direct Engagements* – paragraph [67](#)

CSAE 3410, *Assurance Engagements on Greenhouse Gas Statements* – paragraph [64](#)

CSAE 3416, *Reporting on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting* – paragraph [45](#)

Section 7060, AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS – paragraph [14](#)

Standards addressing inappropriate use of the practitioner's name or communication

CAS 810, *Engagements to Report on Summary Financial Statements* – paragraphs [25](#)-[26](#)

Section 7060, AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS – paragraphs [29](#)-[32](#)

Footnotes

1. Canadian Standard on Quality Management ([CSQM](#)) [1](#), *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

2. CSQM 1, paragraph [5](#)

3. . [CSQM](#) [2](#), *Engagement Quality Reviews*

4. AUDITOR'S CONSENT TO THE USE OF A REPORT OF THE AUDITOR INCLUDED IN AN OFFERING DOCUMENT, Section [7150](#)

5. AUDITOR'S CONSENT TO THE USE OF THE AUDITOR'S REPORT IN CONNECTION WITH A DESIGNATED DOCUMENT, Section [7170](#)

6. CSQM 1, paragraph [1](#)

7. CSQM 1, paragraph [2\(a\)](#)

8. CSQM 1, paragraph [2\(b\)](#)

9. CSQM 1, paragraph [14](#)

10. CSQM 1, paragraph [6](#)

11. CSQM 1, paragraph [C16\(a\)](#)

12. CSQM 1, paragraph [29](#)

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