

CICA handbook – assurance revisions release no. 14 March 2003

ASSURANCE AND RELATED SERVICES GUIDELINES

Electronic commerce — effect on the audit of financial statements (AuG-32)

Issued.

Auditing in an EDP environment (AuG-33)

(formerly named EDP-1, Auditing in an EDP environment)

Replaces EDP-1 with minor editorial and reference changes.

Computer-assisted audit techniques (AuG-34)

(formerly named EDP-2, Computer-assisted audit techniques)

Revise and replaces EDP-2 with wording derived from International Auditing Practice Statement (IAPS) 1009 of the same name, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants.

Risk assessments and internal control — CIS characteristics and considerations (AuG-35)

(formerly named EDP-3, Risk assessments and internal control — EDP characteristics and considerations)

Revise and replaces EDP-3 with wording derived from IAPS 1008 of the same name, issued by the IAASB.

IT environments — stand-alone personal computers (AuG-36)

(formerly named EDP-4, EDP environments — stand-alone microcomputers)

Revise and replaces EDP-4 with wording derived from IAPS 1001 of the same name, issued by the IAASB.

IT environments — online computer systems (AuG-37)

(formerly named EDP-5, EDP environments — on-line computer systems)

Revise and replaces EDP-5 with wording derived from IAPS 1002 of the same name, issued by the IAASB.

IT environments — database systems (AuG-38)

(formerly named EDP-6, EDP environments — database systems)

Revise and replaces EDP-6 with wording derived from IAPS 1003 of the same name, issued by the IAASB.

EDP AUDITING GUIDELINES

Section withdrawn and existing guidelines reissued as indicated above.

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