

CPA Canada Handbook – Assurance highlight summary no. 28 February 2020

Preface to the CPA Canada Handbook – Assurance

Appendix 4 of the *Preface* has been revised to reflect that:

- Related Services Standards include Canadian Standard on Related Services ([CSRS 4200, Compilation Engagements](#); and
- The Glossary of Terms also contains a listing of terms in [CSRS 4200](#).

The revised *Preface* is effective as of February 1, 2020.

CSRS 4200, Compilation Engagements

This new standard on compilation engagements replaces:

- COMPILATION ENGAGEMENTS, Section 9200; and
- ASSURANCE AND RELATED SERVICES GUIDELINE AuG-5, Compilation Engagements – Financial Statement Disclosures.

[CSRS 4200](#) sets out requirements related to:

- engagement acceptance and continuance;
- performing the engagement;
- facts that become known after the compiled financial information has been issued;
- the compilation engagement report; and
- documentation.

[CSRS 4200](#) deals with:

- the practitioner's responsibilities when engaged to perform a compilation engagement on financial information, except when the financial information is a forecast or a projection, which is dealt with in [AuG-16, Compilation of a Financial Forecast or Projection](#); and
- the form and content of compilation engagement report on the compiled financial information.

[CSRS 4200](#) is effective for compiled financial information for periods ending on or after December 14, 2021.

Archived Pronouncements

To give Handbook users continued access to superseded Section 9200 and AuG-5 until such time they are no longer applicable, supplements in Archived Pronouncements set out the wording of this Section and Guideline. The archived material will be withdrawn from the Handbook when it is no longer effective.

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