

**CICA handbook – assurance
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ASSURANCE AND RELATED SERVICES GUIDELINES

Applying materiality and audit risk concepts in conducting an audit (AuG-7)

Withdrawn as a result of the issue of AuG-31.

Applying materiality and audit risk concepts in conducting an audit (AuG-31)

Revises and replaces AuG-7 to include new guidance on assessing qualitative factors that affect materiality, on assessing identified misstatements, and on determining materiality for audits of financial statements with financial reporting periods of more or less than one year.

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