

SPECIALIZED AREAS

Section 7150

auditor's consent to the use of a report of the auditor included in an offering document

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 600, Special Considerations – Audits of Group Financial Statements \(Including the Work of Component Auditors\)](#).

Performing Procedures to Provide a Basis for Providing Consent (Ref: Para. 10-17)

A21. If the auditor decides to use the work of a component auditor for the purpose of obtaining a basis for providing consent, depending on the significance of the component as well as the nature and extent of the component auditor's work that the auditor plans to use, the auditor may consider whether to:

- Inform the component auditor of the auditor's intention to use the work of the component auditor for the purpose of providing consent related to the offering document.
- Request the component auditor to read the offering document or relevant segments thereof and perform such other procedures deemed appropriate in the circumstances by the group engagement team.
- Request communication from the component auditor acknowledging the group engagement team's use of the work of the component auditor for the purpose of obtaining a basis to provide consent related to the offering document, and setting out the results of procedures performed.

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