

CANADIAN AUDITING STANDARDS

CAS 402

audit considerations relating to an entity using a service organization

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 \(Including the Work of Component Auditors\)](#).

- A19. Another auditor may be used to perform procedures that will provide the necessary information about the relevant controls at the service organization related to services provided to the user entity. If a type 1 or type 2 report has been issued, the user auditor may use the service auditor to perform these procedures as the service auditor has an existing relationship with the service organization. The user auditor using the work of another auditor may find the guidance in [CAS 600](#) 10 useful as it relates to understanding another auditor (including that auditor's independence and professional competence), involvement in the work of another auditor in planning the nature, timing and extent of such work, and in evaluating the sufficiency and appropriateness of the audit evidence obtained.
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Footnotes

10. CAS 600, *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)*, paragraph [2](#), states: "An auditor may find this CAS, adapted as necessary in the circumstances, useful when that auditor involves other auditors in the audit of financial statements that are not group financial statements ..." See also paragraph [19](#) of CAS 600.
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