

CPA Canada handbook – assurance

highlight summary no. 30

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Assurance and Related Services Guideline (AuG) 6, Examination of a Financial Forecast or Projection
Included in a Prospectus or Other Public Document

AuG-16, Compilation of a Financial Forecast or Projection

These Guidelines refer to FUTURE-ORIENTED FINANCIAL INFORMATION, Section 4250. On March 1, 2020, the Accounting Standards Board (AcSB) removed Part V from the CPA Canada Handbook – Accounting, which included Section 4250. The AcSB has retained the content from Section 4250 as non-authoritative guidance for future-oriented financial information in the CPA Canada Standards and Guidance Collection. A notice has been added to each Assurance and Related Services Guideline to indicate this change. No other changes have been made to the Guidelines.

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