

CANADIAN AUDITING STANDARDS

CAS 230

audit documentation

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.](#)

Appendix

(Ref: Para. 1)

Specific Audit Documentation Requirements in Other CASs

This appendix identifies paragraphs in other CASs that contain specific documentation requirements. The list is not a substitute for considering the requirements and related application and other explanatory material in CASs.

CAS 210, Agreeing the Terms of Audit Engagements – paragraphs 10-12

CAS 220, Quality Management for an Audit of Financial Statements – paragraph 41

CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements – paragraphs 45-48

CAS 250, Consideration of Laws and Regulations in an Audit of Financial Statements – paragraph 30

CAS 260, Communication with Those Charged with Governance – paragraph 24

CAS 300, Planning an Audit of Financial Statements – paragraph 12

CAS 315, Identifying and Assessing the Risks of Material Misstatement – paragraph 38

CAS 320, Materiality in Planning and Performing an Audit – paragraph 14

CAS 330, The Auditor's Responses to Assessed Risks – paragraphs 28-30

CAS 450, Evaluation of Misstatements Identified during the Audit – paragraph 15

CAS 540, Auditing Accounting Estimates and Related Disclosures – paragraph 39 [Former Appendix retained in Archived Pronouncements.]

CAS 550, Related Parties – paragraph 28

CAS 570, Going Concern – paragraph 44

CAS 600, Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors) – paragraph 59

CAS 610, Using the Work of Internal Auditors – paragraphs 36 and 37

CAS 720, The Auditor's Responsibilities Relating to Other Information – paragraph 25

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving [CAS 570, Going Concern.](#)

- A10. Some examples of circumstances in which, in accordance with paragraph 8, it is appropriate to prepare audit documentation relating to the use of professional judgment include, where the matters and judgments are significant:
- The rationale for the auditor's conclusion when a requirement provides that the auditor "shall consider" certain information or factors, and that consideration is significant in the context of the particular engagement.
 - The basis for the auditor's conclusion on the reasonableness of areas of subjective judgments made by management.
 - The basis for the auditor's evaluation of whether an accounting estimate and related disclosures are reasonable in the context of the applicable financial reporting framework, or are misstated.
 - The basis for the auditor's conclusions about the authenticity of a document when further investigation (such as making appropriate use of an expert or of confirmation procedures) is undertaken in response to conditions identified during the audit that caused the auditor to believe that the document may not be authentic.
 - When [CAS 701 applies, 7 the auditor's determination of the key audit matters or the determination that there are no key audit matters to be communicated.](#)

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(Ref: Para. 1)

Specific Audit Documentation Requirements in Other CASs

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CAS 210, *Agreeing the Terms of Audit Engagements* – paragraphs 10-12

CAS 220, *Quality Management for an Audit of Financial Statements* – paragraph 41

CAS 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* – paragraphs 45-48

CAS 250, *Consideration of Laws and Regulations in an Audit of Financial Statements* – paragraph 30

CAS 260, *Communication with Those Charged with Governance* – paragraph 24

CAS 300, *Planning an Audit of Financial Statements* – paragraph 12

CAS 315, *Identifying and Assessing the Risks of Material Misstatement* – paragraph 38

CAS 320, *Materiality in Planning and Performing an Audit* – paragraph 14

CAS 330, *The Auditor's Responses to Assessed Risks* – paragraphs 28-30

CAS 450, *Evaluation of Misstatements Identified during the Audit* – paragraph 15

CAS 540, *Auditing Accounting Estimates and Related Disclosures* – paragraph 39 [Former Appendix retained in Archived Pronouncements.]

CAS 550, *Related Parties* – paragraph 28

CAS 600, *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* – paragraph 59

CAS 610, *Using the Work of Internal Auditors* – paragraphs 36 and 37

CAS 720, *The Auditor's Responsibilities Relating to Other Information* – paragraph 25

[Former Appendix retained in Archived Pronouncements.]

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving narrow-scope amendments to CAS 700, Forming an Opinion and Reporting on Financial Statements, and CAS 260, Communication with Those Charged with Governance.

Appendix
(Ref: Para. 1)

Specific Audit Documentation Requirements in Other CASs

This appendix identifies paragraphs in other CASs that contain specific documentation requirements. The list is not a substitute for considering the requirements and related application and other explanatory material in CASs.

CAS 260, *Communication with Those Charged with Governance* – paragraph 23

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).

Footnotes

7. [CAS 701, Communicating Key Audit Matters in the Independent Auditor's Report](#)

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