

**CICA handbook – assurance
highlight summary no. 8
March 2001**

HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

International Standards on Auditing, Section 5101

This Section has been updated for new and revised International Standards on Auditing (ISAs) and CICA Handbook – Assurance Sections and Guidelines.

Reference to country of origin

The Recommendation paragraphs that refer to reporting requirements for assurance engagements have been amended to identify Canada as the country of origin for both the accounting and the assurance standards referred to in the report. The effect of this change has also been reflected in the examples of assurance engagement reports.

Assurance and related services guideline

Amended

- Using a legal opinion as audit evidence concerning a transfer of receivables (AuG-28)

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