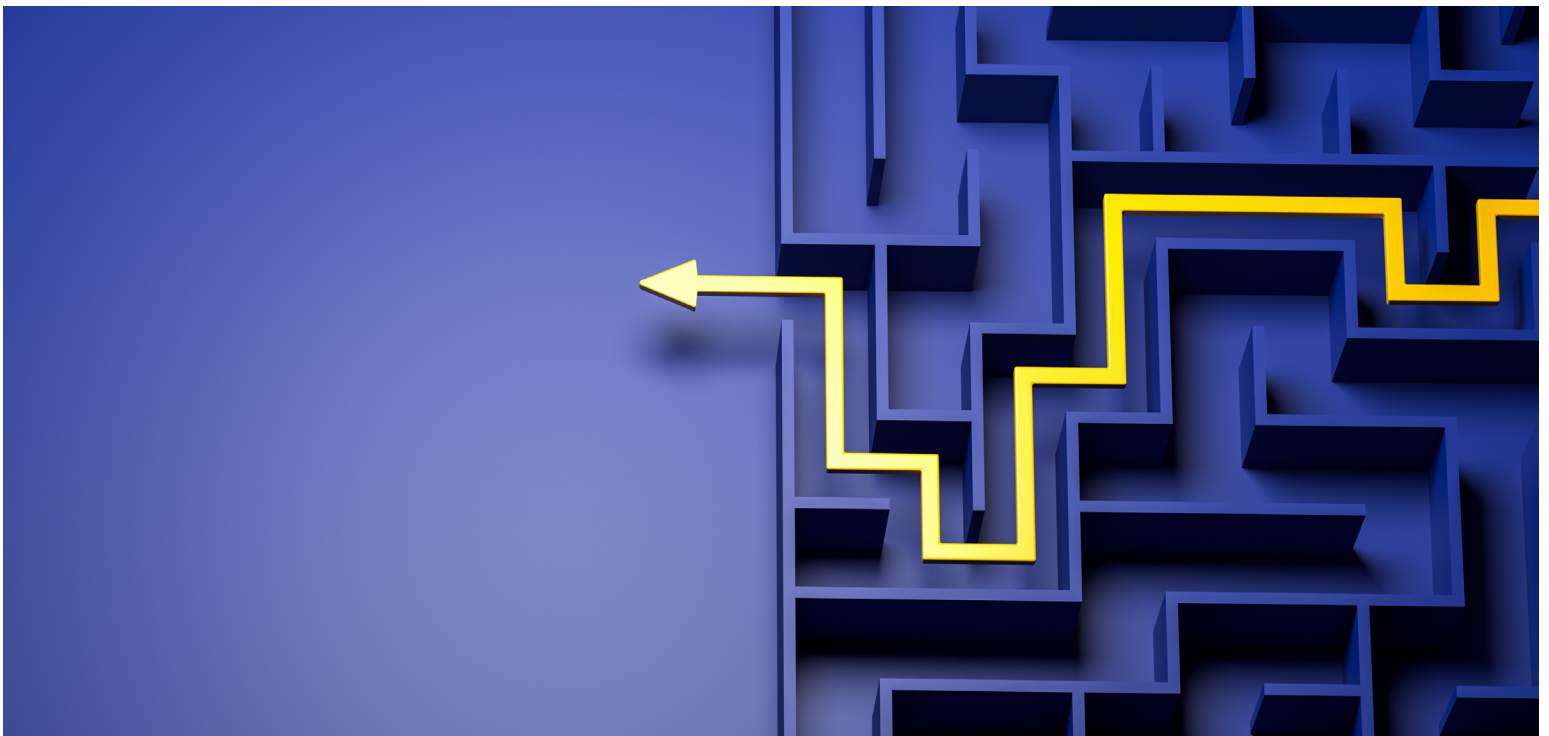


Guide for Practitioners: Roadmap of CPA Canada Handbook – Assurance

**WHICH STANDARD(S) SHOULD
YOU USE TO PROVIDE SERVICES IN
ACCORDANCE WITH THE *CPA CANADA
HANDBOOK – ASSURANCE?***



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Purpose of this Guide

This *Guide for Practitioners (Guide)* will assist you with navigating the *CPA Canada Handbook - Assurance*. This *Guide* is meant to be used in conjunction with the [Roadmap of the CPA Canada Assurance Handbook Tool \(Tool\)](#). The *Tool* is an interactive application which will ask a series of branching questions to lead you toward the appropriate standard for your engagement. This *Guide* will instruct you on how to use the *Tool* and will also provide additional guidance. For a listing of standards discussed, see the appendix at the end of this *Guide*.

Disclaimer

Before using the *Tool*, ensure that you have the proper accounting licence to perform the engagements recommended by this *Tool*. Please check with your provincial institute and ensure you follow the applicable rules of professional conduct. This *Tool* does not replace the need to read the entire applicable standard(s), including the application and other explanatory material.

Also be cautioned that the conclusions the *Tool* provides may not be appropriate in all circumstances. Ensure that you are using an updated version of the *CPA Handbook - Assurance* to review the conclusion(s) in light of the facts and circumstances of your engagement. **It is not appropriate to rely on the conclusion(s) as audit evidence. Proceed using your professional judgment.**

Using This Guide and the Roadmap Tool

What do you need to know before using the Tool?

The *CPA Canada Handbook - Assurance* contains various standards to assist you as an audit or assurance practitioner in performing many different types of engagements with varying levels of assurance provided. It can sometimes be difficult, based on the nature of the engagement request, to determine which standard(s) are appropriate for the engagement.

Much of the time, the confusion arises because the request is not clear. This is often the case when requests come from third parties such as government ministries. These requestors do not usually have knowledge of specific *CPA Canada Handbook – Assurance* standards, so their requests are often vague or outdated, and they rely on the practitioner to use their professional judgment to interpret the request.

Step 1 – Understanding the request(s)

You may need to clarify several elements of the request before identifying the applicable standard(s).

The first step in using the *Tool* is determining:

1. Who is the request coming from?
2. Who will the practitioner be reporting to?

Whether or not the request is coming from a client or a third party may determine which standard you should use in the engagement.

Undefined terms

It is common for third parties to request, for example, “Have your accountant certify schedule x.” It is difficult for you to proceed with this request since “certify” is not a defined term in the *CPA Canada Handbook*.

The following are some common terms used in engagement requests that need clarification, as they are not terms defined in the *CPA Canada Handbook*. Be mindful in not using these terms in any engagement that you accept:

- “certify”
- “approve”
- “sign off”
- “verify”
- “an accountant’s report”
- “confirm or confirmation”
- “ensure”

Details on the scope and nature

Additionally, it is also not clear what “schedule x” is in this scenario, and you may need to investigate schedule x further to determine the scope and nature of work you will need to perform on it. You may need clarity on the sources of information and processes used to prepare the schedule.

Type of engagement and level of assurance requested

It is also unclear what type of engagement and what level of assurance the requesting party is seeking.

If the request is not clear, then you may need to clarify the request with the requesting party or have your client clarify the request with the requesting party. Before proceeding with the *Tool*, you should have a clear understanding of both the subject matter you are being asked to report on (See Step 2) and the assurance level requested ([See Step 3](#)).

Subject matter expertise

Lastly, before accepting an engagement, you should consider whether you have the subject matter expertise needed to respond to the request.

Step 2 - Determining the subject matter(s) applicable to your engagement

The first question the *Tool* asks is that you select the appropriate subject matter for your engagement (note that multi-scope engagements will be discussed in a future guide). To assist you in understanding the subject matter options used in the *Tool*, the following is some background information:

Subject matter	Background on subject matter
<p>Annual financial statements</p>	<p>When you have been requested to report on the annual Financial Statements of an entity.</p> <p>Financial statements are a formal record of the financial activities of a business, person or other entity over a period of time and/or the financial position of a business, person or other entity as at a point in time. Management is responsible for preparing financial statements, however in some cases organizations without financial expertise may engage the services of Chartered Professional Accountants (CPAs) to prepare financial statements on their behalf.</p> <p>Potential primary standard and other required standard(s) or guidance – CAS 200-800, CSRE 2400, Section 9200¹, AuG-48</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • audit of annual historical general purpose or special purpose financial statements • review of annual historical general purpose or special purpose financial statements • compilation of annual historical financial statements

¹ The new standard, CSRS 4200, *Compilation Engagements*, is effective for compiled financial information for periods ending on or after December 14, 2021.

Subject matter	Background on subject matter
Interim financial statements	<p>When you have been requested to report on the interim Financial Statements of an entity.</p> <p>Interim financial statements are a financial report covering a period of less than one year. Interim statements are used to convey the performance of a company before the end of a normal full-year financial reporting cycle.</p> <p>Potential primary standard and other required standard(s) or guidance – CAS 200-800, CSRE 2400, Section 9200², Section 7060, AuG-48</p> <p>Common example(s):</p> <ul style="list-style-type: none">• audit of interim financial statements• review of interim financial statements• review of interim financial statements to be issued under the provisions of securities legislation• compilation of interim financial statements

2 See footnote 1

Subject matter	Background on subject matter
Summary financial statements	<p>When you have been requested to report on summary financial statements.</p> <p>Summary financial statements include historical financial information derived from financial statements but contain less detail than the financial statements; however, in presenting the entity's economic resources or obligations at a point in time or the changes therein for a period of time, they still provide a structured representation consistent with that provided by the financial statements. Summary financial statements can be for a full year or for a period of less than a year.</p> <p>Here are some key points to remember about summary financial statements:</p> <ul style="list-style-type: none">• They are derived from audited financial statements prepared using a general purpose or special purpose framework.• They contain less detail than audited financial statements but are consistent with their presentation.• They are reported on by the same auditors who reported on the audited financial statements.• They are based on applied criteria that either may be mandated by regulation or legislation or are developed by management. <p>Potential primary standard and other required standard(s) – CAS 810, Section 9200³</p> <p>Common examples(s):</p> <ul style="list-style-type: none">• assurance on a summary set of financial statements prepared for a vendor, customer or user other than shareholders• assurance on summary set of financial statements included in an annual report

3 See footnote 1

Subject matter	Background on subject matter
<p>Historical financial information other than financial statements</p>	<p>When you have been requested to report on a single financial statement or on specific elements, accounts or items of a financial statement.</p> <p>A single financial statement or a specific element of a financial statement that often includes the related disclosures. When included, the related disclosures ordinarily comprise explanatory or other descriptive information relevant to the financial statement or the specific elements.</p> <p>These engagements can be assurance engagements or non-assurance engagements. They can include agreed upon procedures engagements where users draw their own conclusions regarding the historical financial information.</p> <p>Potential primary standard and other required standard(s) – CAS 805, CAS 200-800, CSRE 2400, CSRS 4460, Section 9100⁴, Section 9200⁵</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • reporting on a schedule of externally managed assets and income of a private pension plan, including related notes • reporting on a schedule of net tangible assets, including related notes • reporting on a schedule of disbursements in relation to a lease property, including explanatory notes • reporting on a schedule of profit participation or employee bonuses, including explanatory notes • reporting on grant application data • reporting on supplementary information accompanying financial statements

4 CSRS 4400, *Agreed-upon Procedures Engagements*, will replace Section 9100 and Section 9110. CSRS 4400 applies to the performance of agreed-upon procedures engagements on financial or non-financial subject matters. CSRS 4400 is effective for agreed-upon procedures engagements for which the terms of engagement are agreed on or after January 1, 2022.

5 See footnote 1

Subject matter	Background on subject matter
<p>Compliance with agreements and regulations</p>	<p>When you have been requested to report on an entity's compliance with statutes, regulations and agreements.</p> <p>These engagements can be assurance engagements (an attestation engagement or a direct engagement). In an attestation engagement to report on compliance with specified requirements, management of the entity prepares an explicit, written statement of the entity's compliance with specified requirements for an external party, and the practitioner reports on this statement. On the other hand, in a direct engagement to report on compliance with specified requirements, management does not prepare an explicit, written statement for an external party of the entity's compliance with specified requirements.</p> <p>You may also commonly undertake engagements that may help intended users draw their own conclusions on compliance with agreements and regulations without your providing assurance. These engagements include reports on supplementary matters arising from an audit, from a review engagement and/or from an agreed-upon procedures engagement.</p> <p>Potential primary standard and other required standard(s) – CSAE 3530 and 3000, CSAE 3531 and 3001, CSRS 4460, Section 9100⁶</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • reporting on compliance with loan agreements or bond indentures which impose on borrowers a variety of covenants • reporting on a registered party and chief agent's compliance with the applicable requirements of the <i>Canada Elections Act</i> • reporting on compliance with terms of a trust agreement • reporting on the eligibility of expenditures claimed from a funding program • an agreed-upon procedures engagement on capital adequacy ratios for regulatory authorities • an agreed-upon procedures report on observed destruction of fake or defective goods that has been reported to a regulatory authority

6 See footnote 4

Subject matter	Background on subject matter
<p>Greenhouse gas (GHG)</p>	<p>When you have been requested to report on an entity's Greenhouse Gas (GHG) Statement.</p> <p>The practitioner's conclusion in an assurance engagement may cover information in addition to a GHG statement, for example, when the practitioner is engaged to report on a sustainability report of which a GHG statement is only one part.</p> <p>You may also undertake an agreed-upon procedures engagement that may help intended users draw their own conclusions on GHG emissions without your providing assurance.</p> <p>Potential primary standard and other required standard(s) - CSAE 3410 and 3000, CSRS 4400⁷</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • assurance on a GHG emissions report • an agreed-upon procedures engagement on the volume of greenhouse gas emissions that has been reported to a regulatory authority

⁷ CSRS 4400, *Agreed-upon Procedures Engagements*, applies to the performance of agreed-upon procedures engagements on financial or non-financial subject matters. CSRS 4400 is effective for agreed-upon procedures engagements for which the terms of engagement are agreed on or after January 1, 2022.

Subject matter	Background on subject matter
<p>Controls at a service organization</p>	<p>When you have been requested to report on controls at a service organization.</p> <p>A service organization uses a service auditor's report to convey to its clients the extent of internal control systems in operation. You may issue a service auditor's report on whether described controls are:</p> <ul style="list-style-type: none"> • presented fairly • suitably designed to achieve the control objectives • operating effectively (Type 2 report) <p>The following is a sample list of organizations that may be required to produce this type of audit report:</p> <ul style="list-style-type: none"> • payroll service providers • claims processors • benefits administrators • third-party administrators • data centres • application service providers (ASPs) • outsourced IT departments <p>You may also undertake an agreed-upon procedures engagement that may help intended users draw their own conclusions on controls without your providing assurance.</p> <p>Potential primary standard and other required standard(s) - CSAE 3416, CSAE 3000, CSRS 4400⁸</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SOC 1) • Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy (SOC 2) • An agreed-upon procedures engagement on controls surrounding data generating processes for lottery draws that have been reported to a regulatory authority

8 See footnote 7

Subject matter	Background on subject matter
<p>Reporting on cybersecurity controls</p>	<p>When you have been requested to report on an organization's cybersecurity risk management program.</p> <p>There are two subject matters in the cybersecurity risk management engagement:</p> <ul style="list-style-type: none"> • a description of the entity's cybersecurity risk management program • the effectiveness of the controls within that program to achieve the entity's cybersecurity objectives <p>You may also undertake an agreed-upon procedures engagement that may help intended users draw their own conclusions on controls without your providing assurance.</p> <p>Potential primary standard and other required standard(s) – CSAE 3000, CSAE 3001, CSRS 4400⁹</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • reporting on an organization's cybersecurity risk management program and controls (SOC for Cybersecurity)
<p>Internal control over financial reporting</p>	<p>When you have been requested to report on the effectiveness of an entity's internal control over financial reporting, it would be as at the date on which management has made its assessment.</p> <p>You may also undertake an agreed-upon procedures engagement that may help intended users draw their own conclusions on controls without your providing assurance.</p> <p>Potential primary standard and other required standard(s) – CSAE 3000, CSAE 3001, Section 5925, CSRS 4460, Section 9110¹⁰</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • an audit of internal control over financial reporting that is integrated with an audit of financial statements. • An audit of internal control over financial reporting on a specific revenue stream or process • An agreed-upon procedures engagement regarding internal controls over financial reporting related to the revenue cycle

9 See footnote 7

10 See footnote 4

Subject matter	Background on subject matter
<p>Information other than historical financial information</p>	<p>When you have been requested to report on other than historical financial information (and are not required to be in compliance with an agreement or regulation).</p> <p>These engagements can be either assurance engagements or non-assurance engagements and can take on many forms depending on the information and circumstances. Typically, these engagements involve reporting on non-financial information against an applicable framework.</p> <p>You may also undertake an agreed-upon procedures engagement that may help intended users draw their own conclusions on information other than historical financial information without your providing assurance.¹¹</p> <p>Potential primary standard and other required standard(s) – CSAE 3000, CSAE 3001, CSRS 4460</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • reporting in accordance with WebTrust principles and criteria • reporting on student enrollment and registration with a college (not in compliance with specific levels of enrollment) • reporting on an agreement with Canada Mortgage and Housing Corporation (CMHC) • reporting in accordance with Global Reporting Initiative (GRI) <i>Sustainability Reporting Guidelines</i>

11 See footnote 7

Subject matter	Background on subject matter
<p>Consent to use of the practitioner's communication or name</p>	<p>When you have been requested to consent to the use of your communication or name.</p> <p>A request for the practitioner to consent may come in many forms. It may arise from:</p> <ul style="list-style-type: none"> • a requirement in law or regulation (e.g., a request to consent to the use of the practitioner's communication or name in an offering document) • a contractual agreement (e.g., a practitioner may include a clause in their audit engagement letter that management must request consent prior to using their communication or name) • management's request for the practitioner's consent on a voluntary basis • request for the practitioner's consent on the use of the practitioner's communication in another language <p>Potential primary standard(s) – CSOA 5000, Section 7150, Section 7170</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • consent for inclusion of the auditor's report in a public offering document • consent for inclusion of the auditor's report in a business acquisition report • consent in connection with a designated document
<p>Translated information on which the practitioner previously reported</p>	<p>When you have been requested to consent to or otherwise become aware of:</p> <ul style="list-style-type: none"> • The use of your communication in another language; • The use of your communication or your name in connection with information on which you previously reported that has been translated into another language. <p>Potential primary standard – CSOA 5000</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • Consent for the practitioner's communication to be translated into another language
<p>Inappropriate use of the practitioner's name or communication</p>	<p>When you have become aware of the inappropriate use of your name or communication.</p> <p>Potential primary standard(s) – CSOA 5000, Section 7150, Section 7170</p>

Subject matter	Background on subject matter
<p>Future-oriented financial information (financial forecasts or projections)</p>	<p>When you have been requested to assist in compiling future-oriented financial information.</p> <p>Future-oriented financial information is presented as either a forecast or a projection.</p> <p>“A forecast” is defined as follows: future-oriented financial information prepared using assumptions that all reflect the entity’s planned courses of action for the period covered given management’s judgment as to the most probable set of economic conditions.</p> <p>“A projection” is defined as:</p> <ul style="list-style-type: none"> • future-oriented financial information prepared using assumptions that all reflect the entity’s planned courses of action for the period covered given management’s judgment as to the most probable set of economic conditions, together with • one or more hypotheses that are assumptions that are consistent with the purpose of the information but are not necessarily the most probable in management’s judgment. <p>Potential primary standard or guidelines – Section 9100¹², AuG-6, AuG-16</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • reporting on a financial forecast or projection included in a prospectus or other public offering document
<p>Application of accounting principles</p>	<p>There may be differing interpretations as to whether and how existing generally accepted accounting principles apply to specific transactions and financial products. Management and others may consult with accountants other than the incumbent accountant on how to apply accounting principles to those transactions and products on which the incumbent accountant has already provided guidance.</p> <p>Potential primary standard – Section 7600</p> <p>Common example(s):</p> <ul style="list-style-type: none"> • written report or oral advice on how accounting principles apply to a specific transaction • written report or oral advice on the type of opinion that may be rendered on the entity’s financial statements

¹² See footnote 4

Subject matter	Background on subject matter
<p>Due diligence</p>	<p>When you have been requested to issue a comfort letter or participate in a due diligence meeting relating to a securities offering. When an entity proposes to issue securities to the public, it may engage an underwriter to carry out the public offering. The entity may also retain its auditor to assist the underwriter in conducting their investigation of the issuer's affairs.</p> <p>Potential primary standard – Section 7200</p> <p>Common example(s):</p> <ul style="list-style-type: none"> written report or oral advice related to the investigation of financial and non-financial subject matters
<p>Expert witness</p>	<p>When you have been asked to act as an “expert witness”.</p> <p>Often these requests and engagements do not fall under the <i>CPA Canada Handbook</i> standards. You should take care to clarify these requests to better understand if they can be undertaken under any of the <i>CPA Canada Handbook</i> standards and, if not, consider whether or not you are suitably qualified to act as an “expert.”</p> <p>You should also consider whether or not there could be any issues with the relevant independence and other ethical requirements set out in the rules of professional conduct / code of ethics applicable to the practice of public accounting and issued by the various professional accounting bodies.</p> <p>Potential primary standard(s) – N/A</p> <p>Common example(s):</p> <ul style="list-style-type: none"> asked to act as an “expert witness”

Subject matter	Background on subject matter
<p>Matters relating to solvency</p>	<p>There are a number of federal and provincial statutes which contain provisions on matters relating to solvency. For example, Section 44 of the <i>Canada Business Corporations Act</i> prohibits the giving of financial assistance where certain tests relating to solvency are not met. Many of the provincial corporations' acts contain similar provisions.</p> <p>However, you may provide other professional services that may be useful to the client and lenders in connection with the giving of financial assistance such as: audit or review of financial statements or other financial information, and reporting on the results of applying agreed-upon procedures.</p> <p>Potential primary standard or other required standard(s) – AuG-4 and Section 9100¹³</p> <p>Common example(s):</p> <ul style="list-style-type: none"> agreed-upon procedures report requested in connection with a specified transaction relating to the giving of financial assistance
<p>Comfort letters</p>	<p>When an entity proposes to issue securities to the public, it commonly engages an underwriter to carry out the public offering. The underwriter assumes an obligation to ensure that adequate disclosure regarding the proposed issue is made to prospective investors.</p> <p>When the offering is made by a prospectus, securities legislation requires the underwriter (as well as the issuer) to certify that, to the best of its knowledge, information and belief, the prospectus constitutes “full, true and plain disclosure” of all material facts relating to the securities being offered.</p> <p>In the case of other offerings, the disclosure may be made by some form of offering memorandum or, in the case of an exempt offering, it may be made only by a term sheet and/or subscription agreement. You can play an important role in this process when engaged by the issuer to provide assistance to the underwriter.</p> <p>Potential primary standard – Section 7200</p> <p>Common example(s):</p> <ul style="list-style-type: none"> comfort letter to an underwriter on an offering document

13 See footnote 4

Step 3 – Determining the Assurance level(s) requested

You may be asked to provide various levels of assurance. Assurance is not absolute but measured over a range, and it can be interpreted as the confidence provided by a CPA based on the integrity of documents and information produced by owners and management. In general, the appropriateness of audit evidence and supporting documentation (e.g., quality, relevance and reliability) and the extent of procedures performed by the CPA will affect the type of assurance, such that it would be either reasonable assurance, limited assurance or no assurance. In the context of this roadmap *Tool*, the following definitions are provided:

- **Assurance engagement:** An engagement in which a practitioner aims to obtain sufficient appropriate evidence in order to express a conclusion designed to enhance the intended users other than the responsible party's degree of confidence about the outcome of the measurement or evaluation of an underlying subject matter against criteria. Each assurance engagement is classified as either a reasonable assurance engagement or a limited assurance engagement.
- **Audit / Reasonable assurance:** A high, but not absolute, level of assurance. The auditor / practitioner does not provide absolute assurance because this is not attainable due to factors like the need for judgment, the use of testing, the inherent limitations of internal control and the fact that audit evidence is generally persuasive rather than conclusive.
- **Review / Limited assurance:** The level of assurance obtained where engagement risk is reduced to a level that is acceptable in the circumstances of the engagement as the basis for expressing a conclusion, but where that risk is greater than it would be for a reasonable assurance engagement. The combination of the nature, timing and extent of evidence-gathering procedures is at least sufficient for the practitioner to obtain a meaningful level of assurance.
- **No assurance:** The practitioner provides no assurance on the subject matter.

Additional Resources

1. [Roadmap of the CPA Canada Assurance Handbook](#)
2. [CPA Canada Audit and Assurance Summary Resource Guide](#)

Appendix

Standards Discussed

CAS 700, Forming an Opinion and Reporting on Financial Statements

CAS 800, Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks

CAS 805, Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement

CAS 810, Engagements to Report on Summary Financial Statements

CSRE 2400, Engagements to Review Historical Financial Statements

CSRS 4200, Compilation Engagements

CSRS 4400, Agreed-upon Procedures Engagements

CSRS 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement

CSAE 3000, Attestation Engagements Other than Audits or Reviews of Historical Financial Information

CSAE 3001, Direct Engagements

CSAE 3410, Assurance Engagements on Greenhouse Gas Statements

CSAE 3416, Reporting on Controls at a Service Organization

CSAE 3530, Attestation Engagements to Report on Compliance

CSAE 3531, Direct Engagements to Report on Compliance

CSOA 5000, Use of the Practitioner’s Communication or Name

Section 5925, An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements

Section 7060, Auditor Review of Interim Financial Statements

Section 7150, Auditors Consent to the Use of a Report of the Auditor Included in an Offering Document

Section 7170, Auditor's Consent to the Use of the Auditor's Report in Connection with a Designated Document

Section 7200, Auditor Assistance to Underwriters and Others

Section 7600, Reports on the Application of Accounting Principles

Section 9100, Reports on the Results of Applying Specified Auditing Procedures to Financial Information Other than Financial Statements

Section 9110, Agreed-upon Procedures Regarding Internal Control over Financial Reporting

Section 9200, Compilation Engagements

AuG-4, Services on Matters Relating to Solvency

AuG-6, Examination of a Financial Forecast or Projection Included in a Prospectus or other Public Offering Document

AuG-16, Compilation of a Financial Forecast or Projection

AuG-48, Legislative Requirements to Report on the Consistent Application of Accounting Principles in the Applicable Financial Reporting Framework

About this Publication

The Research, Guidance and Support group of the Chartered Professional Accountants of Canada (CPA Canada) undertakes initiatives to support practitioners and businesses in the implementation of standards.

The views and conclusions expressed in this non-authoritative publication are those of the author. This publication contains general information only and is not intended to be comprehensive or to provide specific assurance, business, financial, investment, legal, tax or other professional advice or services. This publication is not a substitute for such professional advice or services, and it should not be acted on or relied upon or used as a basis for any decision or action that may affect you or your business.

This publication has not been updated since the publication date of January 2021. Practitioners are expected to use professional judgment in determining whether the material in this publication is both appropriate and relevant to the circumstances of each engagement.

CPA Canada expresses its appreciation to the members of the Advisory Group on Implementation of Canadian Auditing Standards for their contribution to its preparation. Without their valued and dedicated efforts, this publication would not have been possible.

Advisory Group on Implementation of Canadian Auditing Standards

Members

Laura Stoveld, CPA, CA

PwC

Barbara Elliott, CPA, CA

PwC

Claudia Leonardi, CPA, CA

KPMG

Norah Langill, CPA, CA

Deloitte

William Bourikas, CPA, CA

EY

Karen Trudeau, CPA, CA

BDO

Mark Lam, CPA, CA

BDO

Shane Hilkwitz, CPA, CA

MNP

Veronica Hunt, CPA, CA

Grant Thornton

Kelly Whitman, CPA, CA

Grant Thornton

Staff

Yasmine Hakimpour CPA, CA

Chartered Professional Accountants
of Canada

As you use the Roadmap Tool, please provide us with feedback on improvement areas and changes for consideration and if you have comments on this *Guide*, or suggestions for future publications, please send them to:

Yasmine Hakimpour CPA, CA, *Principal*

Research, Guidance and Support

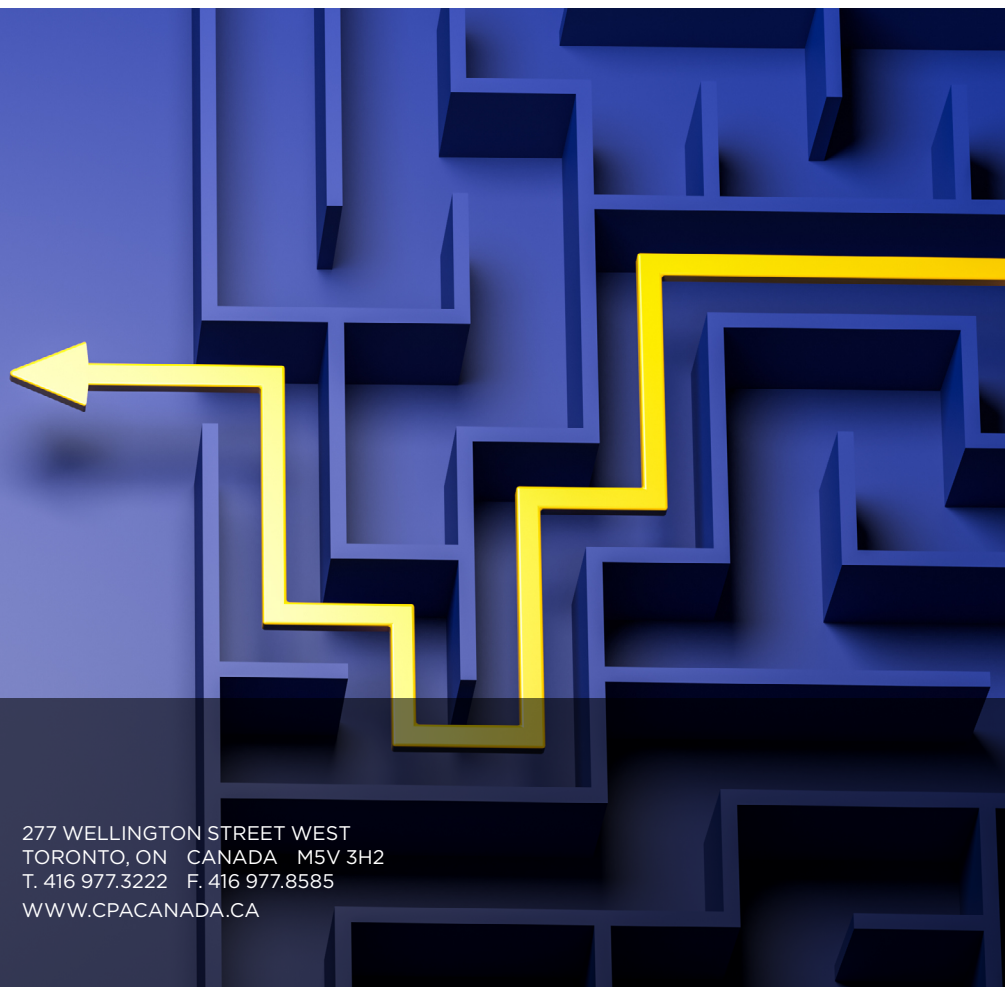
Audit & Assurance

Chartered Professional Accountants of Canada

277 Wellington Street West

Toronto, Ontario M5V 3H2

Email: yhakimpour@cpacanada.ca



CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS
CANADA

277 WELLINGTON STREET WEST
TORONTO, ON CANADA M5V 3H2
T. 416 977.3222 F. 416 977.8585
WWW.CPACANADA.CA