



Audit and Assurance

SUMMARY RESOURCE GUIDE

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Standards Implementation and Application Guidance

COVID-19 Audit and Assurance Guidance

COVID-19: Resources Related to Reporting and Audit

We have compiled a summary of resources to help you understand the potential financial reporting, audit and practice management implications of the COVID-19 pandemic.

www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/mdanda-and-other-financial-reporting/publications/covid-19-external-auditing-reporting-resources

Audit and Assurance Alert: Audit Considerations Related to the COVID-19 Pandemic

(CPA Canada | May 2020, Updated August 2020)

This publication highlights some key considerations for auditors and references to relevant standards, as well as links to CPA Canada and other guidance to help you manage some of the auditing implications of COVID-19.

www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/mdanda-and-other-financial-reporting/publications/covid-19-external-auditing-reporting-resources/covid-19-key-audit-considerations-resources

Webinar: COVID-19 Implications on Going Concern Assessments

(CPA Canada | On-Demand)

Listen to this webinar and hear representatives from the Canadian Public Accountability Board (CPAB) and the Auditing and Assurance Standards Board (AASB) share their perspectives about the implications of COVID-19 on going concern assessments.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/covid-19-implications-going-concern-assessments

Webinar: Special Edition Practitioner's Pulse: Understanding your client – COVID-19 implications for internal controls

(CPA Canada | On-Demand)

Hear representatives from the AASB, CPAB, and a practitioner from BDO share their perspectives on audit challenges in understanding and evaluating internal controls as a result of COVID-19 and related changes to clients' operations.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/covid-19-implications-internal-controls

Webinar: Assurance Implications of COVID-related Government Support

(CPA Canada | On-Demand)

Join us for this webinar on the impacts of COVID-related support programs when conducting audits and reviews of annual financial statements. Includes FAQs and examples to assist you on this topic.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/practitioners-pulse-march-2021

Podcast: Professional Skepticism in a Remote Working Environment

(CPA Canada | On-Demand)

In this podcast, listen to Karen Higgins, audit and assurance partner at Deloitte Canada, share perspectives and practical examples on applying professional skepticism in a remote working environment during uncertain times.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/professional-skepticism-remote-working-environment

Blog: COVID-19 and Going Concern Impacts

(CPA Canada | April 27, 2020)

COVID-19-related events may cause a deterioration in an entity's operating results and financial position, affecting its ability to continue as a going concern. Learn how to address the audit challenges that arise from these conditions.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/april/covid-19-going-concern-impacts

Blog: COVID-19 and Interim Reporting

(CPA Canada | May 11, 2020)

Get a better understanding of the current challenges faced by management and auditors for calendar year-end companies heading into the first reporting period of 2020.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/may/covid-19-interim-reporting

Blog: The Changing Nature of Audit Evidence Arising from COVID-19

(CPA Canada | May 19, 2020)

COVID-19 has forced auditors to work differently. Learn about the changing nature of audit evidence and related considerations for auditors to support the performance of high-quality audits in the current environment.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/may/audit-evidence-arising-from-covid-19

Blog: The effects of Covid-19 on your client, their internal controls, and the audit (CPA Canada | July 20, 2020)

Learn how your clients' control may be impacted, your responsibilities as the auditor, and practical audit considerations to help you in this ever-changing and unstable environment.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/july/covid-19-effects-internal-controls

Blog: Implementing Revised CAS 540 during COVID-19 (CPA Canada | September 29, 2020)

The revised standard, CAS 540, includes several changes that auditors will need to understand and implement. Josee Delli Colli, CPA, CA, of Richter, discusses how they are implementing these changes during a pandemic, including where scalability may arise.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/september/implementing-revised-cas-540-during-covid-19

Blog: Auditing government assistance: Are you prepared? (CPA Canada | December 3, 2020)

Learn how the receipt of government assistance by your clients may impact your engagements this year. This blog shares important reminders and considerations for auditors whose clients have been impacted by these new programs.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/december/auditing-government-assistance-are-you-prepared

Blog: Professional skepticism in a remote working environment: Advice for auditors

(CPA Canada | February 11, 2021)

We know we need professional skepticism, but what does it mean for remote audits? Read this blog and listen to our podcast to learn what Karen Higgins, audit and assurance partner at Deloitte Canada, had to say.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/february/professional-skepticism-advice-for-remote-audits

Blog: COVID-19 year-end reminders for auditors: Q&A with Canada's audit regulator

(CPA Canada | February 23, 2021)

We know audits will be more challenging this year, but what specific matters should auditors focus on in order to deliver high-quality audits? Read this blog for key insights from CPAB's Angelo Giardina.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/february/covid-19-reminders-ga-with-audit-regulator

Audit and Assurance Alert: SOC 1 and SOC 2 Issues Arising from COVID-19

(CPA Canada | May 2020)

Learn about the issues arising from COVID-19 related to performing system and organization controls (SOC) engagements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/internal-control/publications/covid-19-impact-soc-engagements

Practitioner Guidance: The Impact of COVID-19 on WebTrust for Certification Authorities Engagements, Reporting and Seal Issuance

(CPA Canada | June 2020)

This publication highlights matters to consider when planning, performing and reporting on WebTrust engagements in the current environment.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/overview-of-webtrust-services/principles-and-criteria

Auditor Reporting

Resources for new and revised auditor reporting standards

This is your source for tools and resources to promote awareness, understanding and effective implementation of the new and revised auditor reporting standards. The resource webpage provides a one-stop access point to all auditor reporting resources listed below.

www.cpacanada.ca/auditorreporting

FAQ for Management and Audit Committees: New Auditor Reporting Standards

(13 pages | CPA Canada | May 2017)

What do management and audit committees need to know about the new auditor reporting standards? This FAQ addresses the key concepts and questions relevant to management and audit committees.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/faq-for-management-and-audit-committees

Audit & Assurance Alert: CAS 720 – The Auditor's Responsibilities Relating to Other Information

(11 pages | CPA Canada | June 2017)

Raises awareness about the requirements pertaining to an auditor's responsibilities relating to other information, whether financial or non-financial information (other than financial statements and the auditor's report thereon), included in an entity's annual report.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-and-assurance-alert-cas-720

Audit & Assurance Alert: Reports for Audits Conducted in Accordance with Both Canadian Auditing Standards and the Standards of the Public Company Accounting Oversight Boards (United States)

(6 pages | CPA Canada | December 2017)

Raises awareness of the enhancements to the Public Company Accounting Oversight Board (PCAOB) auditor reporting standards and their impact on the 2017 Combined CAS and PCAOB Auditor's Report.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/2017-combined-cas-pcaob-auditors-report

Audit & Assurance Alert: CAS 701 – Key Audit Matters

(16 pages | CPA Canada | December 2018)

Raises awareness about the requirements pertaining to key audit matters when CAS 701 has been applied, including an illustrative example. This alert was originally published in May 2017 and has been updated to address the change in scope of when key audit matters are to be identified.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-and-assurance-alert-cas-701

Audit & Assurance Alert: New and Revised Auditor Reporting Standards

(10 pages | CPA Canada | February 2019)

Raises awareness of certain requirements pertaining to the new and revised auditor reporting standards and related conforming amendments effective for audits of financial statements for periods ending on or after December 15, 2018.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/new-and-revised-auditor-reporting-standards

Reporting Implications of Canadian Auditing Standards (CAS) – 4th Edition

(379 pages | CPA Canada | December 2019)

Aims to promote consistency in the form and content of practitioners' reports by providing guidance with respect to commonly occurring reporting circumstances.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/reporting-implications-of-canadian-auditing-standards

Blog: Implementing Key Audit Matters in the Auditor's Report

(CPA Canada | April 2021)

Auditors need a process for communicating key audit matters in the auditor's report. Learn about this requirement and access free guidance materials featuring lessons learned from auditors who have begun implementing this new reporting standard.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/april/implementing-key-audit-matters

CAS 315

Revised CAS 315 resources

CAS 315 has been significantly revised to promote a more effective risk identification and assessment. Now is the time to learn about the changes to the standard and understand how these will impact your audit engagements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/revised-cas-315-resources

CAS 315 – Audit and Assurance Alert: Revised CAS 315, Identifying and Assessing the Risks of Material Misstatement

(2 pages | CPA Canada | May 2020)

Learn about changes to the auditor's responsibilities related to revised CAS 315, Identifying and Assessing the Risks of Material Misstatement.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/revised-cas-315-alert

Implementation Tool for Auditors: The Risk Assessment Process: Tips on Implementing Revised CAS 315

(30 pages | CPA Canada | June 2021)

Looking for tips on how to implement selected requirements in CAS 315? Interested in why certain requirements in CAS 315 exist and how they drive an effective audit? Read this guidance to find out more.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/revised-cas-315-implementation-tool-auditors

Audit & Assurance Alert: CAS - The Consideration of Climate-Related Risks in an Audit of Financial Statements

(16 pages | CPA Canada | June 2021)

Climate change is increasingly front of mind for investors and other stakeholders as its effects are increasingly visible. This alert assists auditors in understanding considerations of climate-related risks in an audit of financial statements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/auditing-financial-statements-climate-related-risks

Blog: CAS 315: Preparing for the New Risk Identification and Assessment Standard

(CPA Canada | January 2022)

Now is the time. Learn about significant revisions to Canadian Auditing Standard (CAS) 315 promoting a more effective risk identification and assessment – your audit depends on it.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2022/january/cas-315-new-risk-identification-assessment-standard

Briefing for management and those charged with governance: Revised CAS 315

(5 pages | CPA Canada | March 2022)

Help your audit clients understand the key changes in the new risk identification and assessment standard and how these changes affect them.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/revised-cas-315-briefing

Webinar: Practitioner's Pulse (April 2022): CAS 315 – Preparing for the new risk identification and assessment standard

(CPA Canada | On-Demand)

Join us for this webinar to hear a representative from the Auditing and Assurance Standards Board (AASB) and practitioners from BDO share key revisions and enhancements to revised CAS 315, as well as tips for implementation.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/practitioners-pulse-april-2022-cas-315

CAS 540

Audit & Assurance Alert: Revised CAS 540, Auditing Accounting Estimates and Related Disclosures

(2 pages | CPA Canada | March 2019)

Learn about changes to the auditor's responsibilities related to revised CAS 540, Auditing Accounting Estimates and Related Disclosures.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/cas-540-revised-alert

Audit Client Briefing – Considerations for Management When Determining Accounting Estimates and Related Disclosures

(28 pages | CPA Canada | October 2019)

Helps your clients better understand the auditing process under revised CAS 540, Auditing Accounting Estimates and Related Disclosures.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/client-briefing-cas-540-revised

Implementation Tool for Auditors –Auditing Accounting Estimates and Related Disclosures under CAS 540: What, Why and How?

(33 pages | CPA Canada | September 2020, Updated September 2021)

Looking for specifics about implementing revised CAS 540? Learn the what, why and how of auditing accounting estimates and related disclosures.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/cas-540-implementation-tool

FAQs for Auditors–Auditing Accounting Estimates and Related Disclosures

(12 pages | CPA Canada | September 2020, Updated June 2021)

Looking for answers to common questions about implementing revised CAS 540, Auditing Accounting Estimates and Related Disclosures? Check out our free resource for practitioners.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/practitioner-alert-faq-revised-cas-540

CAS 240

CAS 240 – Testing Journal Entries and Other Adjustments: Responding to the Risk of Management Override of Controls

(15 pages | CPA Canada | April 2015)

Helps you design an approach to testing journal entries and other adjustments as a response to risks of management override of controls. It focuses on how to comply with the requirements of CAS 240 paragraph 32(a). Topics include:

- CAS 240 and its requirements
- Detailed steps to test the appropriateness of journal entries and other adjustments
- A list of other resources about fraud in an audit of financial statements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/journal-entry-testing-management-override-fraud

Fraud and Going Concern: Closing the Expectation Gap in Audit

(46 pages | CPA Canada | October 2021)

Read this report to learn about recommendations for narrowing the expectation gap for fraud and going concern. Using a multi-stakeholder approach, the underlying research for this report was supported by virtual roundtables around the globe.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/closing-expectation-gap-in-audit

Blog: Fraud in an Audit of Financial Statements: What's Your Role?

(CPA Canada | February 2022)

With increased incidence of fraud amidst today's environment, does the auditor's role related to fraud detection need to evolve? Discover revisions being considered to the auditor's responsibilities relating to fraud and what resources are available.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2022/february/fraud-in-audit-of-financial-statements

Webinar: Practitioner's Pulse (March 2022): Fraud in Audits of Financial Statements

(CPA Canada | On-Demand)

Listen to this webinar to hear representatives from the Auditing and Assurance Standards Board (AASB) and the Canadian Public Accountability Board (CPAB) share their perspectives on the auditor's responsibilities related to fraud in an audit.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/practitioners-pulse-march-2022-addressing-fraud

CAS 600

FAQs for Auditors: Are you sure you don't have to apply CAS 600?

(7 pages | CPA Canada | 2012)

Helps you determine if the audit falls under CAS 600 by discussing:

- How components, group and group financial statements are defined under CAS 600
- The factors to consider in determining if there is a group
- Examples of identifying components for a parent company with subsidiaries and a head office with divisions

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/does-cas-600-for-groups-apply-to-your-audit

Implementation Tool: Group Auditor's Involvement with Component Auditors: What, When and How? [CAS 600]

(26 pages | CPA Canada | September 2013)

Helps you apply CAS 600 as a group auditor when a component auditor works on the financial information of a component for the group audit. This tool also provides:

- a summary of CAS 600 requirements indicating the specific requirements discussed in the Tool
- samples of letters and memorandum of work performed
- practical considerations for complying with the requirements

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/determining-the-group-auditors-involvement-with-the-component-auditor-implementation-tool

Audit & Assurance Alert: CAS 600 – Challenges in Complying with the Requirements in Group Audits

(7 pages | CPA Canada | August 2014)

Raises awareness about challenging aspects of group audits and implementation issues noted in practice with CAS 600, *Special Considerations – Audits of Group Financial Statements* (including the work of component auditors).

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/cas-600-alert-group-audit-challenges

Quality Management

Quality Management Resources

New quality management standards, both at the firm and engagement levels, could impact all practitioners. Our free guidance materials will help you implement these changes and advise your teams on the desired outcomes.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/quality-management-guidance-resources

Audit & Assurance Alert: New Quality Management Suite of Standards

(4 pages | CPA Canada | May 2021)

Learn about changes to your responsibilities for quality management related to this new suite of Canadian standards comprising CSQM 1, CSQM 2, and CAS 220.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-quality-management-standards-audit-alert

Practitioner Alert: New Quality Management Suite of Standards

(12 pages | CPA Canada | May 2021)

Learn about changes to your responsibilities for quality management related to this new suite of Canadian standards comprising CSQM 1, CSQM 2, and CAS 220.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-quality-management-standards-practitioner-alert

Blog: New Standards Introduce a Robust and Proactive Approach to Quality Management

(CPA Canada | May 2021)

New quality management standards prioritize proactive management or mitigation of risks at the firm and engagement levels. Learn how these new standards promote a consistent, high-quality performance by practitioners.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/may/new-standards-for-quality-management

Webinar: Practitioner's Pulse (June 2021): New Suite of Quality Management Standards

(CPA Canada | On-Demand)

Learn about the new suite of quality management standards. Listen as the Auditing and Assurance Standards Board (AASB) shares highlights of the new standards as well as considerations for small firms as you prepare for implementation.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/practitioners-pulse-june-2021

Practitioner's Implementation Tool: New Quality Management Standards

(93 pages | CPA Canada | March 2022)

Learn about the components of a system of quality management, what this means for your firm and steps to take to implement the new Canadian Standards on Quality Management

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/implementation-tool-new-quality-management-standards

Blog: Preparing for the New quality Management Standards

(CPA Canada | May 2022)

New and revised quality management standards are coming into effect soon. Are you ready?

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2022/may/quality-management-conforming-amendments

Practitioner Alert: Quality Management Conforming Amendments

(CPA Canada | May 2022)

The issuance of the quality management conforming amendments completes a multi-year project to improve the practitioner's management of risk and quality on engagements. The quality standards take effect beginning December 2022. Are you ready?

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/practitioner-alert-quality-management-conforming-amendments

Webinar: Practitioner's Pulse (June 2022): Quality Management, Practical Application Considerations

(CPA Canada | On-Demand)

Join us for this discussion with practitioners who will share their experiences to-date in developing a system of quality management and applying the requirements of the new quality management standards.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/quality-management-practical-application-considerations

Other Canadian Auditing Standards (CAS)

CAS 250 – Responding to Non-Compliance with Laws and Regulations

(5 pages | CPA Canada | March 2017)

Raises awareness about the requirements pertaining to instances of identified or suspected non-compliance with laws and regulations (NOCLAR). These revisions are effective for audits of financial statements for periods ending on or after December 15, 2018.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-and-assurance-alert-cas-250

CAS 330 – Implementation Tool for Auditors – Information Technology (IT): Why Should Auditors Care?

(14 pages | CPA Canada | May 2018)

Learn about the implications of IT for audit when applying certain requirements of CAS 330, The Auditor's Responses to Assessed Risks, as it relates to designing and performing tests of relevant controls.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/it-why-should-auditors-care

CAS 330 – Implementation Tool for Auditors – Common Pitfalls Auditors May Encounter When Designing and Performing Tests of Relevant Controls

(18 pages | CPA Canada | May 2018)

Learn about common pitfalls auditors might encounter when applying certain requirements of CAS 330: The Auditor's Responses to Assessed Risks, as it relates to designing and performing tests of relevant controls.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/test-of-control-common-pitfalls

CAS 610 – Audit & Assurance Alert: Using the work of internal auditors to provide direct assistance on the audit

(7 pages | CPA Canada | February 2015)

Raises awareness about the requirements pertaining to the use of internal auditors to provide direct assistance on the audit in accordance with CAS 610, *Using the work of Internal Auditors* which are effective for audits of annual financial statements for period ending on or after December 15, 2014.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-and-assurance-alert-cas-610

Sustainability Assurance

Sustainability Assurance Resources

Take advantage of CPA Canada and external resources to help you understand and address sustainability considerations for audit and assurance.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/sustainability-assurance-resources

Climate Change for CPAs in Audit and Assurance (\$)

(CPA Canada | On-Demand)

In this online course, you will complete two modules that use interactive case studies, theory, and real-life perspectives from fellow CPAs and climate change experts to learn how to recognize and anticipate the emerging financial impacts and risks of climate change to your clients' financial statements.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/sustainability/climate-change-for-cpas-audit-assurance

Sustainability Assurance Alert: Third-party Assurance Over Sustainability Information

(12 pages | CPA Canada | July 2021)

Read this alert to learn about a CPA's role in third-party assurance over sustainability information.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/sustainability-assurance-alert-third-party-assurance

Blog: Sustainability Reporting and Assurance: Why It Should be on Your Radar

(CPA Canada | September 2021)

Learn how sustainability reporting and assurance impact the assurance profession and understand CPA Canada's involvement in ongoing sustainability developments.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/september/sustainability-reporting-assurance-on-your-radar

Webinar: Practitioner's Pulse (October 2021): A CPA's Role in Assurance Over Sustainability Information

(CPA Canada | On-Demand)

With global sustainability standards on the horizon, listen to this webinar for an introduction to sustainability reporting and to learn about a CPA's role in third-party assurance over sustainability information, including Canadian and global trends.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/practitioners-pulse-october-2021-third-party-assurance

Blog: Understanding the Changing Landscape of Sustainability Assurance in Canada

(CPA Canada | March 2022)

Learn about recent developments in sustainability reporting and assurance and their impact on the Canadian assurance profession.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2022/march/changing-landscape-sustainability-assurance

Global Research Study: Navigating the Sustainable Debt Market

(CPA Canada | June 2022)

Read this important research for an introduction to the US \$1 trillion global sustainable debt market. The final report examines the trends, challenges and opportunities, as well as some considerations for enhancing credibility in an evolving market.

www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/sustainability-environmental-and-social-reporting/publications/navigating-landscape-sustainable-debt

Other Canadian Standards

Finding the Right Service for Assurance or Related Engagements

Are you receiving requests for assurance or other services? Unclear on which assurance standard is applicable? Explore our list of resources to determine what type of service or engagement will best meet your client's needs.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/finding-right-assurance-or-related-service

Audit & Assurance Alert: Statement of Revenue and Expenditure Report

(6 pages | CPA Canada | April 2019)

Provides a sample auditor's reports for practitioners who are engaged by a transfer payment recipient to perform an audit of the Statement of Revenue and Expenditure Report for the Ministry of Training, Colleges and Universities for periods ending on or after December 15, 2018.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/alert-statement-of-revenue-and-expenditure-report

Understanding Assurance Needs: A Framework for the Decision-Maker

(14 pages | CPA Canada | July 2021)

This resource provides the decision maker with a framework to understand the type of engagement that best meets the needs of the intended user(s) of the practitioner's deliverable.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/understanding-assurance-needs-framework-decision-makers

Practitioner alert: Comparing Compliance Engagements

(26 pages | CPA Canada | January 2022)

Read this comparative summary to obtain a basis for discussions to help clients and potential clients decide what type of compliance engagement is likely to best meet their needs.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/practitioner-alert-comparing-compliance-engagements

Audit Quality Blog: Navigating the CPA Canada Roadmap Tool: Assurance Standards for Your Engagements

(CPA Canada | June 2021)

Our roadmap tool can help practitioners identify which standard(s) to use when providing services in accordance with the CPA Canada Handbook — Assurance. This page provides helpful information for using the tool.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/june/navigating-assurance-standards-engagements-roadmap-tool

Guide for practitioners: Roadmap to the CPA Canada Handbook – Assurance tool

(23 pages | CPA Canada | February 2021)

This new interactive tool will help you identify which standard(s) to use when providing services in accordance with the CPA Canada Handbook – Assurance.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/practitioner-guide-handbook-assurance-tool

Audit & Assurance Alert: FAQ for auditors: What you need to know about attestation engagements and direct engagements (CSAEs 3000 and 3001)

(15 pages | CPA Canada | February 2020)

This FAQ document addresses areas of interest related to the application of CSAE 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*, and CSAE 3001, *Direct Engagements*. These standards relate to assurance engagements on which reasonable or limited assurance is required, other than audits or reviews of historical financial information.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/attestations-direct-engagements-auditors-should-know

Audit & Assurance Alert: Auditor's Consent in Connection with a Designated Document

(4 pages | CPA Canada | March 2019)

Raises awareness of revised Section 7170, Auditor's Consent to the Use of the Auditor's Report in Connection with a Designated Document, issued in March 2019. This revised standard replaces extant

Section 7170 and Section 7500. These requirements come into effect as of, and are applicable to, an auditor's consent provided on or after June 1, 2019.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/audit-and-assurance-alert-section-7170

CSAE 3530/3531

Audit & Assurance Alert: “Special Reports – Compliance with Agreements” (Section 5815/8600): Now Called Compliance Reporting

(13 pages | CPA Canada | July 2018)

Learn about the new requirements pertaining to attestation and direct engagements to report on an entity's compliance with an agreement or specified authority.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-assurance-reports-on-compliance

Briefing for Management and Third Parties: Standards Discussed: CSAE 3530, Attestation Engagements to Report on Compliance CSAE 3531, Direct Engagements to Report on Compliance

(26 pages | CPA Canada | October 2018)

Help your client identify the key issues to consider when they or a third party requests a report to obtain assurance on an entity's compliance with an agreement or a specified authority.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/compliance-reporting-what-management-needs

Implementation Tool for Practitioners: Compliance Engagements

(37 pages | CPA Canada | May 2019)

This Implementation Tool for Practitioners assists with the implementation of CSAE 3530, Attestation Engagements to Report on Compliance and CSAE 3531, Direct Engagements to Report on Compliance.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/implementation-tool-csae-3530-and-3531

Review Engagements

Audit & Assurance Alert: Canadian Standard on Review Engagements (CSRE) 2400, Engagements to Review Historical Financial Statements

(11 pages | CPA Canada | June 2016)

Raises awareness about CSRE 2400, *Engagements to Review Historical Financial Statements*, which is effective for reviews of financial statements for periods ending on or after December 14, 2017.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/audit-and-assurance-alert-csre-2400

Audit & Assurance Alert: Comparison between CSRE 2400 and the 8000 Series

(7 pages | CPA Canada | June 2016)

Highlights key differences between the requirements in the Canadian Standard on Review Engagements (CSRE) 2400, *Engagements to Review Historical Financial Statements*, and requirements in the “8000 series” – Section 8100, *General Review Standards*, and Section 8200, *Public Accountant’s Review of Financial Statements*.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/alert-csre-2400-vs-the-8000-series

Guide to Review Engagements (CSRE 2400)

(200 pages | CPA Canada | September 2016)

Aims to help you conduct review engagements in compliance with CSRE 2400, *Engagements to Review Historical Financial Statements*. To help you develop a deeper understanding of CSRE 2400, the guide provides:

- practical guidance on the application of the requirements
- examples of typical procedures and fictional practice scenarios
- points that address difficult areas of implementation or efficiencies in performing reviews

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/guide-to-review-engagements-csre-2400

CSRE 2400: Practitioner Client Briefing – Engagements to Review Historical Financial Statements

(10 pages | CPA Canada | March 2017)

Explains, to management, what to expect for their review engagements for periods ending on or after December 14, 2017 and assists in discussions between the auditor, management and lenders or other users of the financial statements. Topics include:

- What management should expect
- Changes to the review engagement report
- A comparison of a compilation, review and audit engagement
- Illustrative review engagement reports

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/review-engagement-practitioner-client-briefing

Reporting Implications of the Canadian Standard on Review Engagements (CSRE 2400) – 2nd Edition

(199 pages | CPA Canada | October 2018)

Download our reporting guide, which aims to promote consistency in practitioners’ reports by providing guidance for commonly occurring reporting circumstances.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/reporting-implications-of-csre-2400

Audit Quality Blog: Practice inspection's preliminary observations regarding the new review engagement standard

(CPA Canada | December 2018)

We contacted provincial practice inspectors to find out what they have seen in their inspections of review engagement files. Based on these preliminary observations, here are some reminders for practitioners when applying this new standard.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2018/december/new-review-engagement-standard-preliminary-observations

Agreed-Upon Procedures

Audit & Assurance Alert: Canadian Standard on Related Services (CSRS) 4400, *Agreed-upon Procedures Engagements*

(5 pages | CPA Canada | August 2020)

Learn about the new standard CSRS 4400, Agreed-Upon Procedures Engagements, and how it impacts you.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/agreed-upon-procedures-engagements-practitioner-alert

Audit Quality Blog: New agreed-upon procedures standard creates opportunities for practitioners

(CPA Canada | August 2020)

A new related services standard opens the door to a broader range of agreed-upon procedures (AUP) engagements. Learn about how this new standard addresses emerging demands for AUP engagements and promotes consistent performance by practitioners.

<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/august/new-agreed-upon-procedures-standard>

FAQ: CSRS 4400, Agreed-upon procedures engagements

(CPA Canada | March 2021)

Looking for answers to common questions about implementing CSRS 4400, Agreed-upon Procedures Engagements? Check out our free resource for practitioners.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/csrs-4400-faq

CSRS 4460

Audit & Assurance Alert: CSRS 4460 – A New Standard for Reports on Supplementary Matters: Are You Ready?

(8 pages | CPA Canada | October 2018)

Raises awareness about CSRS 4460, Reporting on Supplementary Matters Arising from an Audit or a Review Engagement, issued in June 2014, that deals with engagements where a practitioner is asked to report on supplementary matters to a third party such as a regulator or funder.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/csrs-4460-new-standard-supplementary-matters

Compilations

Resources for new compilation standard

This is your source for tools and resources to promote awareness, understanding and effective implementation of the new compilation standard. The resource webpage provides a one-stop access point to all compilation resources listed below.

www.cpacanada.ca/compilations

Audit & Assurance Alert: Canadian Standard on Related Services (CSRS) 4200, Compilations Engagements

(10 pages | CPA Canada | February 2020)

Raises awareness about the new compilation standard that is effective for periods ending on or after December 14, 2021 (with early application permitted). This alert will help you understand the changes you can expect to see and how those changes will impact your performance of compilation engagements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-compilation-standard-guidance-resources/practitioner-alert

Compilation Engagements Management Briefing: Do You Manage a Business and Engage a Practitioner to Compile Your Financial Information?

(9 pages | CPA Canada | February 2020)

Helps facilitate discussions between management and practitioners on the new compilation standard, which is effective for periods ending on or after December 14, 2021 (with early application permitted).

This briefing will help management understand how they meet any requests or requirements from third parties who use compiled financial information.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-compilation-standard-guidance-resources/management-briefing

Compilation Engagements Third-Party Briefing: Are You a Third Party Who Receives Compiled Financial Information?

(8 pages | CPA Canada | February 2020)

Helps facilitate discussions between management, third parties and practitioners on the new compilation standard, which is effective for periods ending on or after December 14, 2021 (with early application permitted). This briefing will help third parties understand the nature of a compilation engagement and other services available, and inform them of the changes resulting from the new standard.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-compilation-standard-guidance-resources/third-party-briefing

Implementation tool for practitioners: Canadian Standard on Related Services (CSRS) 4200, Compilations Engagements

(45 pages | CPA Canada | June 2020)

Learn about the steps required in order to implement CSRS 4200 and perform compilation engagements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-compilation-standard-guidance-resources/implementation-tool

Practitioner's Pulse (July 2020)

(CPA Canada | On-Demand)

Learn about the new compilation standard CSRS 4200, Compilation Engagements and the implementation guidance available. Listen to practitioners share practical tips and answer questions on how to implement the new standard.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/practitioners-pulse-july-2020

Blog: Preparing for the New Standard on Compilation Engagements

(CPA Canada | March 2021)

The new Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, comes into effect this year, with potentially significant impacts for practitioners. Here are some resources to help you understand the changes and get started.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/march/new-standard-on-compilation-engagements

Federal Elections

Auditor's Guide for Electoral District Associations Appointed Under the Canada Elections Act (\$)

(68 pages | CPA Canada | January 2019)

If you have been engaged to report on an electoral district association, this guide will help you understand your responsibilities as auditor and provide guidance on how to apply auditing standards in this situation.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/internal-control/publications/auditors-guide-for-electoral-district-associations

Audit & Assurance Alert: Audit of a Candidate in a Federal Election - Sample Audit Engagement Letter

(8 pages | CPA Canada | July 2019)

The practical guidance included in this alert relates to a sample audit engagement letter which is required to be issued by the auditor in order to meet the reporting requirements of the Canada Elections Act and to comply with the requirements in the CPA Canada Handbook — Assurance.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/alert-auditing-a-federal-election-candidate

A Guide for the Auditor of a Candidate in a Federal Election Pursuant to the Canada Elections Act (11th Edition) (\$)

(109 pages | CPA Canada | September 2019)

If you have been appointed under the Canada Elections Act to prepare or audit an electoral campaign return for a federal candidate, you have specific responsibilities. A Guide for the Auditor of a Candidate in a Federal Election Pursuant to the Canada Elections Act provides practical guidance and includes a suggested audit program as well as a sample independent auditor's report.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/auditing-electoral-campaign-returns-for-federal-candidates

Audit of Third Party Regulated Activities in a Federal Election Pursuant to the Canada Elections Act (\$)

(42 pages | CPA Canada | September 2019)

Under the *Canada Elections Act*, a third party incurring regulated advertising expenses for activities carried out during pre-election or election periods, in an aggregate amount of \$10,000 or more, must appoint an auditor to express an opinion on the *Third Party Expense Report*. *Audit of Third Party Regulated Activities in a Federal Election* provides guidance to assist auditors and is a supplement to our *Guide for the Auditor of a Candidate in a Federal Election Pursuant to the Canada Elections Act*.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/auditing-third-party-advertising-for-federal-candidates

Audit Quality and Understanding Assurance

Audit Committee Guide to Audit Quality Indicators

(25 pages | CPA Canada | June 2018)

Take advantage of this useful step-by-step guide that will help audit committees and management identify relevant AQIs, and understand how they can be used to spark discussions about improving audit quality.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/enhancing-audit-quality/publications/guide-to-audit-quality-indicators

Understanding Reports on Financial Statements

(31 pages | CPA Canada | February 2020)

Help your clients learn about financial statements and the different levels of service a CPA can provide with respect to communications on the financial statements (i.e. audit, review or compilation).

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/understanding-reports-on-financial-statements

Professional Engagement Guide (PEG) (\$)

Professional Engagement Guide (PEG) (\$)

(CPA Canada | August 2019)

Purchase the 2019 Edition of the PEG, which provides comprehensive, practical step-by-step guidance and templates to help you and your staff perform assurance and compilation engagements relating primarily to small and medium-sized entities.

www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/accounting-standards-for-private-enterprises-aspe/publications/professional-engagement-guide

Quality Management Guide (QMG) (\$)

Quality management guide (QMG) (\$)

(CPA Canada | July 2022)

A comprehensive, peer-reviewed approach to guide practitioners in adhering to the relevant standards and support the effective evaluation, design, implementation, and maintenance of your firm's system of quality management (SOQM).

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/quality-assurance-manual

Online Courses

Ethics for the Auditor (\$)

(CPA Canada | November 2017)

Ethics are the core foundation of what auditors bring to the general public. Learn why it's important to embrace ethics, and how your judgment has a significant impact on the audit profession's values and services.

www.cpacanada.ca/en/career-and-professional-development/webinars/leadership-management/business-ethics/ethics-for-the-auditor

Professional Skepticism: The golden key to an auditor's success (\$)

(CPA Canada | December 2019)

Sound judgement is essential when performing a successful external audit. Learn why it's important to practice professional skepticism and what the consequences are when you don't. In this online course you will complete four modules that use interactive case studies, theory, and real-life perspectives from fellow CPAs to explore professional skepticism.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/professional-skepticism-key-to-auditor-success

The CAS Proficiency Series (\$)

(CPA Canada | December 2019)

The CAS Proficiency Series, jointly presented with Grant Thornton International Ltd., provides an easy, effective and interactive approach for practitioners to understand and apply the Canadian Auditing Standards in their audit engagements. The series is made up of 24 programs, with additional programs planned to cover the entire set of CASs. Each program is eligible for 2 verifiable CPD hours.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/canadian-auditing-standards-cas/cas-proficiency-series

The Inventory Count Process for Auditors (\$)

(CPA Canada | December 2019)

It is important for the audit team to be well prepared for the inventory count process. Join Greg Weber, leader of the National Assurance Services Group at Grant Thornton, as he takes you through the process to effectively plan and perform inventory counts. This webinar is eligible for 2 verifiable CPD hours.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/audit-and-assurance/assurance-and-related-services-standards-other-than-cas/the-inventory-count-process-for-auditors

Technology

Audit Data Analytics

Resources for Using Audit Data Analytics

This is your source for tools and resources to promote awareness, understanding and effective implementation of data analytics in audit. The audit data analytics resource webpage provides a one-stop access point to all the audit data analytics resources listed below.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-data-analytics-resources

Audit Data Analytics Alert: Keeping Up with the Pace of Change

(16 pages | CPA Canada | June 2016)

Raises awareness about data analytics in the context of the audit of financial statements by explaining the term audit data analytics and highlighting the drivers/opportunities, and hurdles to overcome in regard to integrating more extensive use of data analytics into the audit of financial statements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-data-analytics-alert-pace-of-change

Audit Data Analytics Alert: Talking to Your Audit Clients About Data Analytics

(11 pages | CPA Canada | May 2017)

Helps auditors initiate productive dialogue with their audit clients on how to increase the use of audit data analytics (ADA) in their audits of financial statements. It provides practical questions and answers to support the important discussion with clients on ADA.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-data-analytics-alert-talking-to-clients

Audit Client Briefing: Why CFOs Should Support the Use of Data Analytics in the Audit of Their Financial Statements

(9 pages | CPA Canada | May 2017)

Encourages CFOs to work with their organization's auditors to promote more frequent and effective use of ADAs in the audit of the financial statements. Sample questions CFOs may wish to ask their auditors about ADAs are set out in this publication

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-client-briefing-cfos-supporting-ada

Audit Data Analytics Alert: Survey on Use of Audit Data Analytics in Canada – Results and Possible Implications

(16 pages | CPA Canada | September 2017)

Find out the results of an important survey commissioned by CPA Canada to understand how Canadian auditors are using ADAs in performing financial statement audits.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-data-analytics-alert-ada-survey-results

Audit Committee Briefing: Questions for Audit Committees to Ask the Organization’s Auditors About Audit Data Analytics (ADAs)

(11 pages | CPA Canada | November 2017)

Learn about Audit Data Analytics (ADAs) and sample questions that audit committees might consider asking the auditors of their organizations regarding the use of ADAs.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/audit-committee-briefing-audit-data-analytics

CPA Canada Guide to Audit Data Analytics (\$)

(168 pages | CPA Canada | May 2018)

Purchase the CPA Canada Guide to Audit Data Analytics, which is designed to assist and encourage practitioners to make use of technology-based data analytics in the audit of financial statements.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/cpa-canada-audit-data-analytics-guide

Audit Quality Blog: Using data analytics to improve audit quality

(CPA Canada | July 2018)

Data analytics enable auditors to explore large data sets to assess risk and identify outliers, resulting in improved audit quality. How easy is it, then, to implement data analytics in an audit?

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2018/july/data-analytics-improve-audit-quality

Training Materials: Basic Audit Data Analytics with R

(CPA Canada | July 2018)

Learn about the work of two members of the CPA Canada Audit Data Analytics Committee related to using R to perform entry level ADAs.

www.cpacanada.ca/en/members-area/profession-news/2018/july/adas-practical-learning

An Inside Look at How Auditors in Canada Are Using Data Analytics

(59 pages | CPA Canada | April 2019)

Why and how are Canadian auditors using audit data analytics (ADA)? Has such use been effective?

How are client management and audit committees reacting to such use? These are some of the matters

explored in a recent initiative undertaken by CPA Canada's ADA Committee and summarized in this paper.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/how-auditors-are-using-data-analytics

Audit Quality Blog: Auditors using data analytics: An inside look

(CPA Canada | May 2019)

The use of audit data analytics (ADAs) is an important advancement in audit innovation. Learn about CPA Canada's recent initiative on the use of ADAs in Canada.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2019/may/auditors-using-data-analytics-inside-look

Blog: Evaluating the Information Reliability of Automated Processes

(CPA Canada | August 2021)

How do you consider information reliability when using automated tools and techniques? What about the information produced by the entity? Find answers on designing and performing audit procedures to obtain sufficient appropriate audit evidence here.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/august/evaluating-information-reliability-automated-processes

Blog: Recent Guidance in Using Automated Tools and Techniques (ATT) in the Audit

(CPA Canada | October 2021)

New to using ATT in audits? Wondering how to use ATT appropriately for risk assessment, audit procedures or what to document? Find a summary of recent Canadian and International resources here.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2021/october/guidance-using-att-audit

Blog: Technology's Impact on the Audit

(CPA Canada | April 2022)

Continuous technological developments are creating risks and opportunities for the audit profession today and into the future. Read this blog for updates on recent activities and to access our suite of helpful resources.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2022/april/technologys-impact-on-audit

Webinar: Practitioner's Pulse (May 2022): Technology in the Audit

(CPA Canada | On-Demand)

Join us for this webinar featuring presentations from a public company audit regulator, an international standard setter and an audit practitioner on the use of technology in the audit, followed by a live Q&A session.

www.cpacanada.ca/en/career-and-professional-development/webinars/core-areas/financial-and-non-financial-reporting/aspe/practitioners-pulse-may-2022-technology

Artificial Intelligence

How could automation and AI change the CPA's role? Resources for CPAs

Explore our resources covering the potential impact of automation and AI on the accounting profession, how it could affect the audit and finance functions, and ways it could transform the way you work.

www.cpacanada.ca/en/business-and-accounting-resources/other-general-business-topics/information-management-and-technology/publications/ai-automation-for-cpas

A CPA's Introduction to AI: From Algorithms to Deep Learning, What You Need to Know

(22 pages | CPA Canada | February 2019)

Learn the fundamentals of artificial intelligence (AI) in the first of a planned series of publications to explore AI and its impact on the CPA profession.

www.cpacanada.ca/en/business-and-accounting-resources/other-general-business-topics/information-management-and-technology/publications/a-cpa-introduction-to-ai

Building Ethical AI Solutions: Using the Ethics Funnel and a Trusted Framework

(7 pages | CPA Canada | August 2019)

Read about key messages heard at a recent symposium that explored the intersection of technology and ethics, and what that means for the way we do business, run our organizations and manage risk.

www.cpacanada.ca/en/business-and-accounting-resources/other-general-business-topics/information-management-and-technology/publications/building-ethical-ai-solutions

The Data-Driven Audit: How Automation and AI are Changing the Audit and the Role of the Auditor

(34 pages | CPA Canada | June 2020)

Learn how automation and artificial intelligence (AI) will change the audit and the role of the auditor. This is the second publication in a series that explores AI and its impact on the CPA profession.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/data-driven-audit-ai-automation-impact

Audit Quality Blog: Getting into the game of AI

(October 2020)

For many auditors, using automation and analytics is a first step in their digital journey towards an AI-enabled audit. Below are some ways you can get started with using these technologies and more.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2020/october/getting-into-the-game-of-ai

Blockchain and Crypto-assets

Blockchain and Crypto-asset Resources

This is your source for tools and resources to promote awareness and understanding of blockchain and crypto-assets and how they may impact CPAs and their future roles. The blockchain and crypto-assets resource webpage provides a one-stop access point to all the blockchain and crypto-assets resources listed below.

www.cpacanada.ca/blockchain

Blockchain Technology and Its Potential Impact on the Audit and Assurance Profession

(17 pages | CPA Canada | 2017)

Learn about how blockchain technology may affect the audit and assurance profession, from its impact on the financial statement audit to opportunities that may arise in a blockchain-enabled world.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/impact-of-blockchain-on-audit

Audit Considerations Related to Cryptocurrency Assets and Transactions

(33 pages | CPA Canada | July 2018)

Learn about considerations related to auditing an entity with material cryptocurrency assets and transactions under the Canadian Auditing Standards (CAS).

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/cryptocurrency-audit-considerations

Audit Quality Blog: Auditor's responses to assessed risks in audits of entities that hold crypto-assets

(CPA Canada | October 2018)

CPA Canada members are telling us that traditional audit procedures may not provide appropriate audit evidence when auditing crypto-asset holdings and transactions. Auditors need to explore approaches to respond to risks in this emerging industry.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2018/october/crypto-assets-auditor-responses-to-assessed-risks

Audit Quality Blog: Auditing crypto-assets

(CPA Canada | June 2019)

CPA Canada and the Canadian Auditing and Assurance Standards Board (AASB) have collaborated with regulators, auditors and individuals in the crypto-asset industry to explore auditing approaches to respond to the risks in this evolving industry.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2019/june/auditing-crypto-assets

Viewpoints (Auditing Crypto-Assets): Do You Need to Test Controls When Obtaining Audit Evidence to Support the Rights (Ownership) Assertion?

(6 pages | CPA Canada | January 2020)

Learn about factors an auditor may consider when determining how to obtain sufficient appropriate audit evidence to support the ownership assertion for financial statements that contain material crypto-asset balances.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/viewpoints-crypto-assets-ownership-assertion

Viewpoints (Auditing Crypto-Assets): Relevance and Reliability of the Information Obtained From a Blockchain To Be Used as Audit Evidence

(7 pages | CPA Canada | January 2020)

Learn about the factors an auditor may consider regarding the reliability of a blockchain itself (from which the information is obtained) and the appropriateness of technological resources, such as block explorers (used to display the information recorded on a blockchain).

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/viewpoints-crypto-assets-blockchain-reliability

Viewpoints (Auditing Crypto-Assets): Auditing Financial Statements of Entities that Engage with a Third-Party Service Provider in Order to Transact and/or Hold Crypto-Assets

(16 pages | CPA Canada | March 2021)

Learn about audit considerations when a third party provides crypto-assets services to the entity, including assessing whether a service organization relationship exists and identifying risks and relevant controls at the service organization.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/third-party-controls-crypto-audit-considerations

Cybersecurity

Resources related to cybersecurity

This is your source for CPA Canada's tools and resources related to cybersecurity.

www.cpacanada.ca/en/business-and-accounting-resources/other-general-business-topics/information-management-and-technology/publications/cybersecurity-resources

Assurance Over Information Outside the Financial Statements

Suitable Criteria and Standard Setting

Guidance on Suitable Criteria for Developing Subject Matter Reporting Standards

Practical non-authoritative guidance to assist standard setters in developing standards that have the characteristics necessary to enable an independent practitioner to perform an assurance engagement.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/guidance-suitable-criteria TBD

SOC Guides

CPA Canada Guide, Reporting on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting (SOC 1) (\$)

The updated SOC 1 Guide is a non-authoritative resource adapted from the AICPA version to meet Canadian standards. It is intended for practitioners who are engaged to report on a service organization's controls relevant to user entities' internal control over financial reporting.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/internal-control/publications/soc-1-guide

CPA Canada Guide, Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2) (\$)

The updated SOC 2 Guide is a non-authoritative resource adapted from the AICPA version to meet Canadian standards. It is intended for practitioners who are engaged to report on a service organization's controls relevant to security, availability, processing integrity, confidentiality and privacy

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/internal-control/publications/soc-2-guide

CPA Canada Guide, Reporting on an Entity's Cybersecurity Risk Management Program and Controls (SOC for Cybersecurity) (\$)

The SOC for Cybersecurity is a non-authoritative resource adapted from the AICPA version to meet Canadian standards. It is intended for practitioners who are engaged to report on an entity's cybersecurity risk management program and controls.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/soc-for-cybersecurity

WebTrust for Certification Authorities

WebTrust Principles and Criteria for Certification Authorities

This is your source for the WebTrust Seal Program for Certification Authorities and related guidance. The resource webpage provides practitioners who perform WebTrust audits a one-stop access point to the most recent versions of WebTrust criteria and information related to qualification, licensing and WebTrust seals.

www.cpacanada.ca/webtrust

Evolution of Assurance

Evolution of Assurance

Audit & Assurance in the Future

(14 pages | CPA Canada | October 2018)

The world is going through a period of unprecedented change. The audit and assurance profession must innovate, collaborate, educate, adapt and experiment to evolve and advance the audit going forward.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/audit-and-assurance-in-the-future

A Framework for Information Integrity Controls

(28 pages | CPA Canada | April 2019)

Learn how your organization can identify key business risks related to information integrity and how to design and implement enablers and controls focused on the objective of information integrity.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/internal-control/publications/framework-for-information-integrity-controls

Opportunities for the Assurance Profession: Actions Needed to Adopt Technology and Enhance the Value of the Audit

(9 pages | CPA Canada | May 2019)

The assurance profession needs to evolve in order to address challenges, seize opportunities and lead change in this era of ongoing disruption. Find recommended actions from experts to help advance the value and relevance of audit.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/enhancing-audit-quality/publications/adopting-technology-and-enhancing-audit-value

Foresight: Reimagining the Profession makes urgent case for change

(CPA Canada)

In 2018, Foresight started as a series of consultations with CPAs and stakeholders to discuss the profession's most pressing issues. Foresight discussions are evolving and they're creating a new strategic direction for the profession.

www.cpacanada.ca/en/foresight-initiative

Webinars

Get clear and timely updates, live or on-demand, on current accounting, audit and assurance, tax and technology developments that affect your practice. Access our inventory of free webinars.

www.cpacanada.ca/practitionerspulse

Audit Quality Blog

Our Audit Quality Blog series connects audit professionals with the latest industry developments, trends and ideas. Get updates on proposed changes to audit and assurance standards, and insights into how they may impact your role.

www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog

Audit & Assurance Resources Webpage

To access our online library of Audit & Assurance resources, visit www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance