

CPA Engagement Templates – Liste des changements apportés

Pour vous aider à comprendre les principaux changements apportés aux modèles depuis la version précédente, Wolters Kluwer est heureuse de mettre à votre disposition les tableaux de référence suivants concernant l'édition 2020 du *Guide des missions professionnelles (GMP)*.

Les nouvelles normes applicables aux missions de compilation (NCSC 4200) sont en vigueur pour les périodes closes à compter du 14 décembre 2021. Cependant, les professionnels peuvent choisir d'appliquer ces normes plus tôt.

Légende :

N = Nouveau

R = Renommé

S = Supprimé

CI = Changements importants

CM = Changements modérés

CL = Changements légers

Changements au volume II – Audit

	GMP 2020
300-399 COMPLETION DOCUMENTS	
310 Checklist - Audit completion	CM
375 Worksheet - Documenting consultation	N
400-499 PLANNING	
420 Materiality	CL
436 Team planning discussions	CL
500-599 RISK ASSESSMENT PROCEDURES	
513 Understanding accounting estimates & related disclosures	CI, R
513-1 Worksheet - Understanding acct. estimates - Less complex	N
513-2 Worksheet - Understanding accounting estimates - Complex	N
514 Worksheet - Outcome of prior period accounting estimates	CL
521 Risk register - Entity specific - Accounting estimates	N
525 Going concern - Identifying events & conditions	CL
590-2 AL Eng. Scoping-sum. of assessed risks - Assertion level	CL
600-699 RESPONSE TO ASSESSED RISKS	
635 Worksheet - Accounting estimates - Further audit procedures	CI, R
650 Subsequent events	CM
680 Worksheet - ASPE Supplementary audit procedures	CM
A-Z AUDIT PLANS & PROCEDURES - ASSETS	
A100 Cash - Audit procedures	CL
B100 Investments (such as investing xs cash) - Audit procedures	CL
C100 Accounts receivable, trade & other - Audit procedures	CL
D100 Inventory - Audit procedures	CL
E100 Loans & advances receivable - Audit procedures	CL
L100 Prepaid expenses & other assets - Audit procedures	CL
N100 Long-term investments - Audit procedures	CL
U100 Property, plant & equipment - Audit procedures	CL
W100 Intangibles & goodwill - Audit procedures	CL
AA-ZZ AUDIT PLANS & PROCEDURES - LIABILITIES & EQUITY	
AA100 Bank indebtedness - Audit procedures	CL
BB100 Notes payable & bank debt - Audit procedures	CL
CC100 Accounts payable & accrued liabilities - Audit procedures	CL
FF100 Income taxes - Audit procedures	CL
GG100 Loans & advances payable - Audit procedures	CL
KK100 Long-term debt - Audit procedures	CL

Changements au volume II – Audit (Suite)

	GMP 2020
UU100 Equity - Audit procedures (partnership)	CL
UU110 Equity - Audit procedures (corporate)	CL
700-799 AUDIT PLANS & PROCEDURES - INCOME STATEMENT	
705 Revenues - Audit procedures	CL
706 Worksheet - Revenue recognition	N
720 Cost of sales - Audit procedures	CL
730 Payroll - Audit procedures	CL
735 Other expenses - Audit procedures	CL
800-899 OTHER WORKING PAPERS, FORMS, PLANS, CHECKLISTS & PROCEDURES	
800 NOT-FOR-PROFIT AUDIT FORMS	
436c Team planning discussions	CL
513c Understanding accounting estimates & related disclosures	N
820 NOT-FOR-PROFIT AUDIT FORMS	
NFP 681 Worksheet - NFP Supplementary audit procedures	CL
NFP 705 Revenues - NFP Audit procedures	CL
NFP C100 AR, contributions & pledges - NFP Audit procedures	CL
NFP U100 Tangible capital assets - NFP Audit procedures	CL
NFP V100 Collections - NFP Audit procedures	CL
NFP W100 Intangible assets - NFP Audit procedures	CL
NFP MM100 Deferred contributions - NFP Audit procedures	CL
NFP TT100 Net assets - NFP Audit procedures	CL
900-999 FINANCIAL REPORTING FRAMEWORKS	
906 FRF - ASPE - General	CM
908 Worksheet FRF - ASPE - Income taxes	CL
972 Worksheet FRF - ASNPO	CM
AL1-OL1 SAMPLE LETTERS	
AL3 COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE	
AL3-3 Audit Findings	CL
AL4 MANAGEMENT	
AL4-1 Management Representations Letter	CM
AL4-2 Request for Management Assistance	CL

Changements au volume II – Examen

	GMP 2020
COMPILATION ENGAGEMENT FORMS	
C1-10 Engagement acceptance - Continuance	N
C2-10 Knowledge of the entity	N
C2-90 Worksheet - Time budget	N
C3-10 Completion checklist	N
C3-90 Worksheet - Withdrawal	N
C3-95 Report transmittal	N
CE1-RR1 SAMPLE ENGAGEMENT REPORTS	
CE1 SAMPLE COMPILATION ENGAGEMENT REPORTS	
CE1-1 Compilation engagement report	N

Changements au volume II – Examen (Suite)

	GMP 2020
CL1-RL2 SAMPLE LETTERS	
CL1 COMPILATION ENGAGEMENTS	
CL1-1 Compilation Engagement Letter - CSRS 4200	N
CL1-2 Management Acknowledging of Responsibilities - CSRS 4200	N