

CPA Engagement Templates – List of Changes

In order to help you identify the main changes made to the templates since the last version, Wolters Kluwer is pleased to offer you the following guidelines for the CPA PEG 2021.

Compilation Engagements – The new Canadian Standard on Related Services (CSRS) 4200 is required to be applied for periods ending ON OR AFTER December 14, 2021, with early application permitted, and Compilation Engagements – OCS 9200 is applicable for periods ending on or BEFORE December 13, 2021.

Legend:

D = Deleted

N = New

R = Renamed

IC = Important changes

MC = Moderate changes

SC = Slight changes

Changes to Volume II – Audit

	CPA PEG 2021
300-399 COMPLETION DOCUMENTS	
311 Worksheet - Withdrawal	N
600-699 RESPONSE TO ASSESSED RISKS	
655 Worksheet - Final analytical procedures	SC
A-Z AUDIT PLANS & PROCEDURES - ASSETS	
F100 Agricultural Inventories - Audit procedures	N
G100 Productive biological assets - Audit procedures	N
900-999 FINANCIAL REPORTING FRAMEWORKS	
914 Worksheet FRF - ASPE - Agriculture	N
AL1-OL1 SAMPLE LETTERS	
AL1 PRELIMINARY ENGAGEMENT ACTIVITIES	
AL1-1 Engagement Letter - ASPE - Standard	SC
AL1-1A Engagement Letter - ASNPO - Standard	SC
AL1-1B Engagement Letter - Compliance framework - Standard	SC
AL1-1PRE Engagement Letter - Standard (pre-auditor reporting)	SC
AL1-2 Engagement Letter - Year of ASPE Adoption	SC
AL1-2PRE Eng. Ltr - Year ASPE Adoption (pre-auditor reporting)	SC
AL1-3 Engagement Letter - Year of ASNPO Adoption	SC
AL1-3PRE Eng. Ltr - Year ASNPO Adoption (pre-auditor reporting)	SC
OL1 OTHER ENGAGEMENT LETTERS	
OL1-8 Engagement Letter - Attestation - Reasonable assurance	SC
OL1-10 Engagement Letter - Direct - Reasonable assurance	SC

Changes to Volume II – Review & Compilation

	CPA PEG 2021
5 FORMING A CONCLUSION	
5-95 Worksheet - Withdrawal	N
7 FINANCIAL REPORTING FRAMEWORKS	
914 Worksheet FRF - ASPE - Agriculture	N
CL1-RL2 SAMPLE LETTERS	
CL1 COMPILATION ENGAGEMENTS	
CL1-1 Compilation Engagement Letter	SC
CL1-1 Compilation Engagement Letter - CSRS 4200	SC
OL1 OTHER ENGAGEMENT LETTERS	
OL1-7 Engagement Letter - Attestation - Limited assurance	SC
OL1-9 Engagement Letter - Direct - Limited assurance	SC

Changes to Volume II – Review & Compilation (continued)

	CPA PEG 2021
RL1 REVIEW ENGAGEMENTS	
RL1-1 Review Engagement Letter - ASPE - CSRE 2400	SC
RL1-1A Review Engagement Letter - ASNPO - CSRE 2400	SC
RL1-1B Review Engagement Letter - Special purpose - CSRE 2400	SC