

Certificate in Canadian Auditing Standards: Update 2025



Welcome to

Canadian Auditing Standards Certificate: Update 2025

Earn 15 PD Hours

This certificate program will allow participants to gain an in-depth understanding of the various Canadian Auditing Standards (CAS) as issued by CPA Canada. At the end of the session, participants will be able to apply CAS in the planning, execution and reporting of audit level engagements.

2025 Updates to the content include changes to the below modules only:

- CAS 260 – Communications with those charged with governance
- CAS 500 – Audit Evidence
- CAS 570 – Going Concern
- CAS 700 – Forming an opinion and reporting on financial statements

Delivery Methods:

On Demand Learning

Key Takeaways

By the end of this course, participants will be able to:

- Provide an overview of the Canadian Auditing Standards.
- Discuss assurance options such as audit, review, compilation and other standards.
- Review General CAS concepts such as overall objectives, Canadian Standards on Quality Management and Audit documentation.
- Clarify how to plan an audit per the Canadian Auditing Standards.
- Explain the execution of audit procedures.
- Elaborate on key concepts related to the audit report.
- Share other relevant standards such as special considerations, reporting on summary financial statements and more.

Who Will Benefit

Examples of professions that will benefit from this certificate include:

- Audit Partner
- Audit Director
- Finance Director
- Audit Senior Manager
- Audit Manager
- Finance Manager
- Audit Associate
- Senior Accountant

Earn a Digital Badge



Our new collection of digital badges can be earned through the completion of any of our certificate programs offered in our professional development catalogue. Collect these digital badges to add to your website, social profiles, email signature and more. These badges are an easy way to visually communicate your skills and accomplishments to your peers and network. Digital badges will be awarded based on course completion requirements.

Certificate Outline

Module 1

Overall Objectives

- Canadian Auditing Standard 200
- Canadian Standards on Quality Management
- Quality Management for an Audit of Financial Statements
- Audit Documentation

Module 2

Planning

- Agreeing the Terms of Audit Engagement
- Planning an Audit of Financial Statements
- Materiality in Planning and Performing an Audit
- Laws and Regulations in an Audit of Financial Statements
- Communicating Deficiencies in Internal Control
- Audit Considerations Relating to an Entity Using a Service Organization

Module 3

Audit Execution

- Audit Evidence – Special Considerations for Selected Items
- Auditing Accounting Estimates and Related Disclosures
- Special Considerations – Audits of Group Financial Statements
- Initial Opening Engagements – Opening Balances
- Analytical Procedures and Audit Sampling
- Related Parties and Subsequent Events

Module 4

Reporting

- Evaluation of Misstatements Identified During the Audit
- Forming an Opinion and Reporting on Financial Statements
- Communicating Key Audit Matters in the Independent Auditor's Report
- Modifications to the Opinion in the Independent Auditor's Report
- Corresponding Figures and Comparative Financial Statements
- Written Representations

Module 5

Other Audit Standards

- Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks
- Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement
- Legislative Requirements to Report on the Consistent Application of Accounting Principles in the Applicable Financial Reporting Framework
- Engagements to Report on Summary Financial Statements
- Reporting on Compliance with Specified Authorities for Transactions Coming to the Auditor's Notice During the Audit of Financial Statements



ABOUT YOUR INSTRUCTOR

Francis (Frank) Seguin

Francis (Frank) Seguin, CPA, CA, LPA is the Vice-President, Finance at Dairy Farmers of Canada, with over 22 - years' experience providing accounting, auditing, advisory and consulting services to governments and not-for-profit organizations. He has worked in professional services' firm for over 20 years, and providing accounting, assurance and advisory services to a number of public sector entities.; He currently lectures for CPA Ontario and has previously lectured on a part-time basis at the bachelors' and graduate levels in the Université du Québec en Outaouais and the University of Ottawa.

Have Questions? Speak to an Advisor.

To speak to one of our advisors, please fill out this [form](#).

