



July 10, 2014

International Auditing and Assurance Standards Board  
Via website posting: [www.iaasb.org](http://www.iaasb.org)

**Re: The Auditor's Responsibilities Relating to Other Information (April 2014)**

Dear Sir/Madam:

We generally support the proposed standards in the exposure draft. The following are our responses to specific questions raised.

- 1) We agree that the stated objectives, the scope and definitions, and the requirements addressing the auditor's work effort (together with related introductory, application and other explanatory material) in the proposed ISA adequately describe and set forth appropriate responsibilities for the auditor in relation to other information.
- 2) We agree that the proposals in the ISA are capable of being consistently interpreted and applied.
- 3) We agree with the proposed auditor reporting requirements. In our first response, we expressed concerns about management delaying provision of the annual report until after the audit report date. While our preference is transparency to users of the reports, we accept the Board's decision on handling this concern based on the reasons set out in the explanatory memorandum.
- 4) We agree.

Yours truly,

Judy Ferguson, FCA  
Acting Provincial Auditor

SM/ds

cc. Mr. Greg Shields, CPA, CA, Director, Auditing and Assurance Standards Board, CPA Canada