

## 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 2022.2 du *Guide des missions professionnelles* (GMP).

Veillez noter que les anciennes versions des formulaires mis à jour pour tenir compte des exigences de la NCA 315 révisée, *Identification et évaluation des risques d'anomalies significatives*, ont été supprimées.

Veillez également noter que les versions condensées des formulaires d'audit pour les audits standards et les audits des organisations sans but lucratif n'ont **PAS** été mises à jour pour la NCA révisée et ont été retirées.

### Légende :

N = Nouveau

R = Renommé

S = Supprimé

CI = Changements importants

CM = Changements modérés

CL = Changements légers

### Changements au volume II – Audit

|  | CPA GMP 2022.2                          |
|--|---|
| <b>000 LIST OF CORE AUDIT FORMS</b>                              |   |
| 000 List of core audit forms                                     | S                                       |
| <b>400-499 PLANNING</b>  |   |
| 405 New engagement - Acceptance                                  | S, incorporé au 410                     |
| 410 New-existing engagement - Acceptance-Continuance             | CL                                      |
| 420 Materiality  | CL                                      |
| 430 Overall audit strategy                                       | CL                                      |
| 437 Worksheet - Fraud scenarios                                  | S, incorporé au 506                     |
| 455 Preparing the risk assessment procedures                     | S, incorporé aux autres formulaires GMP |
| <b>500-599 RISK ASSESSMENT PROCEDURES</b>                        |   |
| 507 Worksheet - Minutes of governance meetings                   | CL                                      |
| 508 Worksheet - Listing bus.-fraud risk factors & possible resp. | CL                                      |
| 511 Understanding the IT environment                             | CI                                      |
| 520 Risk register - Identifying & assessing RMMs                 | CI                                      |
| 521 Risk register - Entity specific - Accounting estimates       | S, combiné au 520                       |
| 522 Risk register - Entity specific - Fraud                      | S                                       |
| 530 Entity level - Risks & controls                              | CL                                      |
| 531 Worksheet - Listing of pervasive (fin. stmt level) controls  | S                                       |
| 535 Understanding information system & communication             | CL                                      |
| 540 Worksheet - Control design-implementation                    | CL                                      |
| 545 Control design-implementation - Revenues, receiv., receipts  | S, remplacé par 540 ou 550              |
| 550 Understanding control activities, design & implementation    | CI                                      |
| 551 Understanding general IT controls, design & implementation   | N                                       |
| 555 Control design-implementation - Payroll                      | S, remplacé par 540 ou 550              |
| 560 Control design-implementation - Financial reporting          | S, remplacé par 540 ou 550              |
| 565 Worksheet - Control implementation - Bus. process controls   | S, remplacé par 550 ou 551              |
| 570 Worksheet - Internal control documentation & implementation  | S, remplacé par 550 ou 551              |
| 575 Worksheet - Internal control deficiencies identified         | CL                                      |
| 580 Worksheet - Revenue recognition                              | R, remplace 706                         |
| 582 Worksheet - Library of typical control activities            | CL                                      |
| 590 Eng. Scoping - Classes of transactions, AB & disclosures     | CI                                      |
| 590-1 FSL Worksheet - Assessing risk - Financial statement level | S, remplacé par 520                     |

## Changements au volume II – Audit (Suite)

|  | CPA GMP 2022.2      |
|--|---------------------|
| 590-2 AL Eng. Scoping-sum. of assessed risks - Assertion level       | S, remplacé par 590 |
| 590-Pre Engagement scoping-summary of assessed risks - Previous      | S                   |
| <b>600-699 RESPONSE TO ASSESSED RISKS</b>                            |                     |
| 608 Worksheet - Further audit procedures - Blank                     | S                   |
| 610 Worksheet - Sampling - Tests of details                          | CL                  |
| 618 Worksheet - Tests of pervasive (entity-level) controls           | S                   |
| 625 Worksheet - Going-concern evaluation                             | CL                  |
| 635 Worksheet - Accounting estimates - Further audit procedures      | CL                  |
| 645 Litigation, claims & non-compliance                              | CL                  |
| 655 Worksheet - Final analytical procedures                          | CL                  |
| 666 Worksheet - Related-party transactions                           | CL                  |
| 680 Worksheet - ASPE Supplementary audit procedures                  | CL                  |
| <b>A-Z AUDIT PLANS &amp; PROCEDURES - ASSETS</b>                     |                     |
| A100 Cash - Audit procedures   | CL                  |
| A110 Bank reconciliation procedures                                  | CL                  |
| A115 Cash count procedures   | CL                  |
| B100 Investments (such as investing xs cash) - Audit procedures      | CL                  |
| C100 Accounts receivable, trade & other - Audit procedures           | CL                  |
| C110 Accounts receivable confirmation - Supplementary procedures     | CL                  |
| D100 Inventory - Audit procedures                                    | CL                  |
| D110 Inventory count checklist                                       | CL                  |
| E100 Loans & advances receivable - Audit procedures                  | CL                  |
| F100 Agricultural Inventories - Audit procedures                     | CL                  |
| G100 Productive biological assets - 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                  |
| <b>AA-ZZ AUDIT PLANS &amp; PROCEDURES - LIABILITIES &amp; EQUITY</b> |                     |
| AA100 Bank indebtedness - Audit procedures                           | CL                  |
| BB100 Notes payable & bank debt - Audit procedures                   | CL                  |
| CC100 Accounts payable & accrued liabilities - Audit procedures      | CL                  |
| CC110 Accounts payable confirmation checklist                        | CL                  |
| FF100 Income taxes - Audit procedures                                | CL                  |
| GG100 Loans & advances payable - Audit procedures                    | CL                  |
| KK100 Long-term debt - Audit procedures                              | CL                  |
| UU100 Equity - Audit procedures (partnership)                        | CL                  |
| UU110 Equity - Audit procedures (corporate)                          | CL                  |
| <b>700-799 AUDIT PLANS &amp; PROCEDURES - INCOME STATEMENT</b>       |                     |
| 705 Revenues - Audit procedures                                      | CL                  |
| 706 Worksheet - Revenue recognition                                  | R, remplacé par 580 |
| 720 Cost of sales - Audit procedures                                 | CL                  |
| 730 Payroll - Audit procedures                                       | CL                  |
| 735 Other expenses - Audit procedures                                | CL                  |

## Changements au volume II – Audit (Suite)

|  | CPA GMP 2022.2 |
|--|----------------|
| <b>800-899 OTHER WORKING PAPERS, FORMS, PLANS, CHECKLISTS &amp; PROCEDURES</b> |                |
| <b>820 NOT-FOR-PROFIT AUDIT FORMS</b>  |                |
| NFP 510 Identifying risk through understanding the entity                      | CI             |
| NFP 545 Control design-implementation - Rev.-receiv.-receipts                  | S              |
| NFP 550 Control design-implementation - Purchases-payables-pay.                | S              |
| NFP 681 Worksheet - NFP Supplementary audit procedures                         | CL             |
| NFP 705 Revenues - NFP Audit procedures  | CL             |
| NFP C100 AR, contributions & pledges - NFP Audit procedures                    | CL             |
| NFPMM100 Deferred contributions - NFP Audit procedures                         | CL             |
| NFPTT100 Net assets - 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             |
| <b>AL1-OL1 SAMPLE LETTERS</b>  |                |
| <b>AL2 COMMUNICATIONS WITH COMPONENT AUDITORS</b>                              |                |
| AL2-2 Instr. for Component Auditor & Form of Acknowledgement                   | CL             |