

[CPA Canada \(/en\)](#)

Understanding assurance needs: A framework for the decision-maker

This resource provides the decision maker with a framework to understand the type of engagement that best meets the needs of the intended user(s) of the practitioner's deliverable.



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Some decision-makers—such as third-party lenders; funders; regulators; federal, provincial or municipal governments; or other organizations—may request or require entities they interact with to obtain the services of a practitioner to lend credibility to an entity's information. Given the broad range of possible services available, decision-makers may be unsure as to the appropriate level of practitioner involvement with the information that would best meet the needs of the intended user(s).

This resource sets out several steps for a decision-maker to consider in determining the type of engagement that best meets the needs of the intended user(s). Each step includes questions and example responses.

HIGHLIGHTS

PRACTITIONER'S PORTAL

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December 7, 2021

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This event has multiple dates and locations. See event details for more information.

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