

[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

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December 7, 2021

Change, transformation, foresight. What will it take to help organizations move beyond the new reality? Explore fresh opportunities in technology, strategy, leadership and more at this virtual event for audit committees and board members.

CANADIAN PUBLIC COMPANY FINANCIAL REPORTING UPDATE: Q4 2021

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

Need help understanding recent changes to Canadian financial reporting requirements? Our webinar for Q4 2021 will help you stay current on today's financial reporting hot topics.