

**Table of reserved acts within the meaning of the CPA Act,  
by report type set out in the CPA Canada Handbook – Assurance<sup>1</sup>**

A	B	C	D
Report type set out in the <i>CPA Canada Handbook – Assurance</i> <sup>1</sup>	Holders of a public accountancy permit <b>without restrictions are authorized</b> to sign the report. <sup>2 3</sup>	Holders of a public accountancy permit <b>limited to review engagements</b> <b>are authorized</b> to sign the report. <sup>2 4</sup>	<b>CPAs</b> who do not hold a public accountancy permit <b>are authorized</b> to sign the report.
<b>CAS 700</b> - Forming an Opinion and Reporting on Financial Statements	✓		
<b>CAS 800</b> - Special Considerations — Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	✓		
<b>CAS 805</b> - Special considerations — Audits of Single Financial Statements and Specified Elements, Accounts or Items of a Financial Statement	✓		
<b>CAS 810</b> - Engagements to Report on Summary Financial Statements	✓		
<p><b>CSAE 3530</b> - Attestation Engagements to Report on Compliance (<b>reasonable or limited assurance</b> <u>if compliance relates to subject matter comprising underlying information of a financial nature</u>)</p> <p>* Effective for reports dated on or after April 1, 2019. Early adoption is permitted.</p>		✓	
<p><b>CSAE 3531</b> - Direct Engagements to Report on Compliance (<b>reasonable or limited assurance</b> <u>if compliance relates to subject matter comprising underlying information of a financial nature</u>)</p> <p>* Effective for reports dated on or after April 1, 2019. Early adoption is permitted</p>	✓	Only for <b>limited assurance</b> engagements	

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<p><b>5815</b> - Special reports — Audit Reports on Compliance with Agreements, Statutes and Regulations (<u>if compliance relates to subject matter comprising underlying information of a financial nature</u>)</p> <p>* Effective for reports dated on or before March 31, 2019.</p>	<p>✓</p>		
<p><b>5925</b> - An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements</p>	<p>✓</p>		
<p><b>7060</b> - Auditor Review of Interim Financial Statements</p>	<p>✓</p>		
<p><b>7150</b> - Auditor's Consent to the Use of a Report of the Auditor Included in an Offering Document</p>	<p>✓</p>		
<p><b>7170</b> - Auditor's Consent to the use of the Auditor's Report Included in a Business Acquisition Report</p>	<p>✓</p>		
<p><b>7200</b> - Auditor Assistance to Underwriters and Others</p>	<p>✓</p>		
<p><b>7500</b> - Auditor's Consent to The Use of the Auditor's Report in Connection with Designated Documents</p>	<p>✓</p>		
<p><b>CSRE 2400</b> - Engagements to Review Historical Financial Statements</p> <p>* Effective for reviews of financial statements for periods ending on or after December 14, 2017. Early adoption is not permitted.</p>	<p>✓</p>	<p>✓</p>	
<p><b>8200</b> - Public Accountant's Review of Financial Statements</p> <p>* Effective for reviews of financial statements for periods ending on or before December 13, 2017.</p>	<p>✓</p>	<p>✓</p>	

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<p><b>8500</b> - Reviews of Financial Information other than Financial Statements</p> <p>* Effective for reviews of financial information other than financial statements for periods ending on or before December 13, 2017.</p>	✓	✓	
<p><b>8600</b> - Reviews of Compliance with Agreements and Regulations (<u>if compliance relates to subject matter comprising underlying information of a financial nature</u>)</p> <p>* Effective for reports dated on or before March 31, 2019.</p>	✓	✓	
<p><b>CSRS 4460</b> - Reports on Supplementary Matters Arising from an <b>Audit or a Review Engagement</b></p>	✓	✓ Only for review engagements	
<p><b>9100</b> - Reports on the Results of Applying Specified Auditing Procedures to Financial Information Other than Financial Statements</p>	✓		
<p><b>9200</b> – Compilation Engagements</p>	✓	✓	✓
<p><b>PS 5300</b> - Auditing for Compliance with Legislative and Related Authorities in the Public Sector (<u>if compliance relates to subject matter comprising underlying information of a financial nature</u>)</p>	✓		
<p><b>AuG-6</b> Examination of a Financial Forecast or Projection Included in a Prospectus or Other Public Offering Document</p>	✓		
<p><b>AuG-16</b> Compilation of a Financial Forecast or Projection</p>	✓	✓	✓

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<p><b>AuG-18</b> Criteria for Reports Issued under Subsection 295(5) of "an Act respecting trust companies and savings companies" in Québec</p>	<p>✓</p>		

✓ = authorized signatory

<sup>1</sup> Standards in the CPA Canada Handbook – Assurance in effect on May 31, 2018

<sup>2</sup> All CPAs may participate in these engagements with supervision; however, they may not act as engagement partners or sign the related reports if they do not hold a public accountancy permit authorizing them to do so.

<sup>3</sup> Holders of the public accountancy permit limited to review engagements and certain audit engagements specifically provided for by law under section 65 of the CPA Act have the authority to sign all reports, except certain reports in column B. For further details on signing authority related to this type of permit, please [contact the Order](#).

<sup>4</sup> Through a voluntary limitation or under section 65 of the CPA Act.