

CPA Canada Handbook – Assurance

highlight summary no. 22

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AuG-18, Criteria for Reports Issued under Subsection 295(5) of "An Act Respecting Trust Companies and Savings Companies" in Québec

As a result of the withdrawal of Sections 5800 and 5815, paragraphs 2 and 19 were amended to replace references to Sections 5800 and 5815 with references to [CSAE 3001](#).

Paragraph 21 was amended to replace a reference to [CSAE 3000](#) with a reference to [CSAE 3001](#).

The illustrative report in paragraph 20 was amended to align with the reporting requirements of [CSAE 3001](#).

These changes are effective immediately.

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