

**BASIS FOR CONCLUSIONS CANADIAN STANDARD ON ASSURANCE  
ENGAGEMENTS (CSAE) 3000, Attestation Engagements Other than Audits or  
Reviews of Historical Financial Information and CANADIAN STANDARD ON  
ASSURANCE ENGAGEMENTS (CSAE) 3001, Direct Engagements**

---

[CSAE 3001, Direct Engagements](#)

---

[Terms and Conditions and Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.