

Public Accounting Services and Other Regulated Services Streams and Related Regulation

	Public Accounting Services Streams			Other Regulated Services Stream
	Audit Stream	Review Stream	Compilation Stream	Other Regulated Services
Permitted Services	<p>The audits of financial statements and other historical financial information, as set out in the <i>CPA Canada Handbook – Assurance</i>.</p> <p>This stream could also include reviews, compilations and other regulated services.</p>	<p>A review of historical financial statements and other financial information, as set out in the <i>CPA Canada Handbook – Assurance</i>.</p> <p>This stream could also include compilations and other regulated services.</p>	<p>A compilation, including a compilation of financial forecasts or projections, prepared while performing an external engagement service, but only if a notice to reader communication is required under the compilation engagement provisions of the <i>CPA Canada Handbook</i></p> <p>This stream could also include other regulated services.</p>	<p>Currently defined in the CPA Manitoba bylaws as:</p> <p>Providing advice, counsel or interpretation with respect to the preparation of a tax return with the exception of providing voluntary tax preparation services through a CPA Manitoba program or Canada Revenue Agency program; or</p> <p>A forensic accounting, financial investigation or financial litigation support service.</p>
Level of Regulation	<ul style="list-style-type: none"> • Registration of practice with CPA Manitoba • Mandatory minimum level of professional liability insurance • Practice inspection 	<ul style="list-style-type: none"> • Registration of practice with CPA Manitoba • Mandatory minimum level of professional liability insurance • Practice inspection 	<ul style="list-style-type: none"> • Registration of practice with CPA Manitoba • Mandatory minimum level of professional liability insurance • Practice inspection 	<ul style="list-style-type: none"> • Registration of practice with CPA Manitoba • Mandatory minimum level of professional liability insurance