

Category of Certificate	Public Accounting Certification, as per bylaw	Summary of Permitted Services
Audit Certificate	Any of the acts and functions involved in the practice of public accounting	<ul style="list-style-type: none"> • Audit engagements • Review engagements • All acts and functions as set out in the CPA Canada Handbook - Assurance
Review Certificate	Any of the acts and functions involved in the practice of public accounting, other than an audit engagement as set out in the applicable section of the CPA Canada Handbook-Assurance	<ul style="list-style-type: none"> • Review engagements • Specified procedures, such as trust and legal reports