Charter Professional Accountants of Nova Scotia 1871 Hollis Street Suite 300 Halifax, Nova Scotia B3J 0C3 T. 902 425.7273 www.cpans.ca

ACCEPTING ALTERNATIVE INFORMATION TO REQUIRED DOCUMENTATION

Application and Purpose:

The CPA Nova Scotia Registration Committee will make reasonable efforts to accommodate applicants seeking membership who are unable to provide the required documentation to complete the application form in circumstances where an applicant cannot provide certain required documents for reasons beyond the applicant's control.

Policy:

CPA Nova Scotia will work with the applicant to accept alternative information to the required documentation, in a way that will not compromise the integrity of the membership process. Requests to accept alternative information should be made to the Registrar (in writing) at registrations@cpans.ca. A request for an accommodation must include:

- a list of the required documents that cannot be provided;
- the reason the applicant cannot obtain the required documentation;
- a description of what attempts the applicant has previously made to obtain the required documentation:
- a description of the documents the applicant could provide to demonstrate their qualifications for membership; and
- whether or not the applicant consents to Chartered Professional Accountants of Nova Scotia contacting third parties to assist in obtaining information and documentation of the applicant's qualifications.

Requesting Consideration of Alternative Information

The Registrar may request that the applicant provide additional information or evidence to demonstrate why the applicant is unable to provide required documentation. Where the required documentation is required by a third-party assessor, the Registrar may direct the applicant to contact the third-party directly.

Acceptable Alternate Information - Educational and Examination Credentials

Where the Registrar accepts that required documentation cannot be provided for reasons beyond the applicant's control, Chartered Professional Accountants of Nova Scotia will consider the following alternative information for assessing an applicant's educational credentials:

 Verification directly from International Accounting Organizations with Mutual Recognition Agreements with CPA Canada and CPA Nova Scotia in lieu of original academic documentation;

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- certified copies of original academic and International Accounting Organizations documentation;
- photocopies of academic documentation together with an affidavit attesting to the authenticity of the document;
- an affidavit from the applicant describing the applicant's academic qualifications, the institution attended, and detailed descriptions of the courses taken and course curriculums, with supporting evidence if available;
- information obtained by Chartered Professional Accountants of Nova Scotia from third parties, with the applicant's advance consent, verifying the applicant's educational credentials;
- any other information offered by the applicant evidencing their academic qualifications.

Acceptable Alternate Information - Professional Qualifications

Where the Registrar accepts that required documentation cannot be provided for reasons beyond the applicant's control, Chartered Professional Accountants of Nova Scotia will consider the following alternative documents for assessing an applicant's prior experience:

- reference letters from prior employers and colleagues;
- an affidavit from the applicant describing the applicant's professional qualifications and detailed descriptions of prior work performed, with supporting evidence if available;
- statements of professional standing from other regulatory bodies;
- certified copies of professional licenses or certificates;
- any other information offered by the applicant evidencing their professional qualifications.

Chartered Professional Accountants of Nova Scotia may arrange the following mechanisms for assessing an applicant's professional competencies as it relates to membership (not a public accounting licence):

 an interview with licensed members of Chartered Professional Accountants of Nova Scotia who are of the same discipline as the professional qualification claimed;

The applicant is responsible for the costs of alternative assessments.; in exceptional circumstances, financial support may be available.