

PUBLIC ACCOUNTING LICENCE APPLICATION FOR AFFILIATE MEMBERS WITH A PUBLIC ACCOUNTING LICENCE FROM ANOTHER CPA PROVINCIAL, TERRITORIAL OR BERMUDA BODY

This application is for affiliate members or applicants who currently hold an active licence to practice public accounting from another CPA Provincial, Territorial or Bermuda Body. The basis of this application is the existing entitlement to practice public accounting in another jurisdiction. The application should be prepared in conjunction with the *Public Accounting Licensing Requirements* Section 3.4.

Instructions:

1. The complete application package includes the following:
 - a. The *Public Accounting Licence Application for Affiliate Members with a Public Accounting Licence from Another CPA Provincial, Territorial or Bermuda Body* (the "Affiliate Application").
 - b. *Confirmation of Licensure with Another CPA Provincial, Territorial or Bermuda Body* received directly from said body.
2. Staff will review all applications for completeness and compliance with qualification requirements outlined in Section 3.4 of the *Public Accounting Licensing Requirements*.
3. The complete application may be reviewed by the Public Accounting Licensing Committee.
4. The applicable fee of \$100 plus HST (\$115.00) will be invoiced and payable online.

PUBLIC ACCOUNTING LICENCE APPLICATION FOR AFFILIATE MEMBERS WITH A PUBLIC ACCOUNTING LICENCE FROM ANOTHER CPA PROVINCIAL, TERRITORIAL OR BERMUDA BODY

Applicant Name:

Operating Name of Place of Practice (must be a CPA Nova Scotia registered firm or employed with the Auditor General):

Other Jurisdictions in which CPA membership maintained:

Home Address:

	Phone (work):
	Email:

1. I hold an active public accounting licence with another CPA Provincial, Territorial or Bermuda Body and submit my application based on my existing entitlement to practice public accounting in the other CPA Provincial, Territorial or Bermuda Body.

Yes, currently hold an active licence with _____.

2. My existing entitlements authorize me to perform the following engagements (identify all that apply):

Audits, agreed upon procedures engagements and all other assurance engagements as set out in the CPA Canada Handbook-Assurance.

Review Engagements as set out in the CPA Canada Handbook-Assurance.

3. I am applying for a Licence from CPA Nova Scotia for the following category of Licence:

Audit Licence (full licence) for all audit and assurance engagements. Refer to the *Public Accounting Licensing Requirements* for more information on services that require an Audit Licence.

Review Licence (limited services) to perform review engagements, and agreed upon procedures. Refer to *Public Accounting Licensing Requirements* for more information on services that require a Review Licence.

Note: A licence is not required to perform compilation engagements in Nova Scotia. However, compilation engagements are other regulated services and subject to regulatory requirements, including the practice inspection process. Members who perform compilation engagements must follow *CPA Nova Scotia By-Laws* accordingly.

4. I qualified for membership in another CPA Provincial, Territorial or Bermuda Body or Legacy Body: CPA Body _____ Year _____
- Pathway: ___ CPA ___ Legacy CA ___ Legacy CGA ___ Legacy CMA

Declaration

I declare the following:

1. I will immediately inform the Public Accounting Licensing Committee if:
 - a) the Practice Inspection Committee restricts my entitlement to engage in the practice of public accounting; or
 - b) the Registration Committee, Investigating Panel or a Hearing Committee prohibits me from engaging in the practice of public accounting.
2. I will operate in accordance with the *Chartered Professional Accountants Act (Nova Scotia)*, *CPA Nova Scotia By-Laws* and *CPA Nova Scotia Code of Professional Conduct*.
3. I hereby give my consent to CPA Nova Scotia to contact any CPA Provincial, Territorial or Bermuda Body regarding my status. I acknowledge that CPA Nova Scotia has authority under the *Chartered Professional Accountants Act* and the *CPA Nova Scotia Bylaws* to disclose information about me without my consent, and that neither my granting of this consent, nor any future revocation of this consent, shall derogate from that authority.
4. I understand that a member seeking to renew a public accounting licence (Audit or Review) must submit a renewal application by March 31st annually along with the prescribed fee.
5. I understand the *Public Accounting Licensing Renewal Requirements* outline the criteria for the renewal of Public Accounting Licences, including the requirements of assurance hours yearly and over a five-year rolling period. There are minimum chargeable hours of 150 hours over five years for Audit and 75 hours over five years for Review.

I, _____, the undersigned, declare that the information contained in this application is true and complete.

Signature of member dated this _____ day of _____, 20____.

(Day) (Month) (Year)

Member Signature

CONFIRMATION OF LICENSURE WITH ANOTHER CPA PROVINCIAL, TERRITORIAL OR BERMUDA BODY

This confirmation is for CPA Nova Scotia members (or applicants) who hold an active licence with another CPA Provincial, Territorial or Bermuda Body who are applying for a Public Accounting Licence. The applicant is using their licence with another CPA Provincial, Territorial or Bermuda Body as the basis of their entitlement to practice public accounting in Nova Scotia.

Regarding _____ (member seeking confirmation):

we _____ (accounting body authorized):

confirm the individual named above:

- is known to be a member in good standing with us;
- holds a licence, certificate or other form of authorization to practice public accounting in the province, territory or Bermuda;
- holds a licence, certificate or other form of authorization that is free from limitations, restrictions or conditions;
- is not under suspension or the subject of a revocation; and
- is not, and has not been, the subject of a complaint, investigation, disciplinary proceeding, disciplinary finds, order or settlement in respect of a disciplinary matter.

Type of Licensure currently held (identify all that apply):

___ Audits, agreed upon procedures and all other assurance engagements, as set out in the *CPA Canada Handbook-Assurance*

___ Review Engagements, as set out in the *CPA Canada Handbook-Assurance*

___ Compilation Engagements

We know of no reason why Licensing by CPA Nova Scotia should not be granted.

Date Licence Awarded: _____ Date Licence Expires: _____

Name of Authorized Party: _____

Signature: _____ Date: _____

If any of the above confirmations cannot be provided, please explain below or in an attachment:

Note: Confirmation of Licensure must be provided to CPA Nova Scotia directly from the CPA Provincial, Territorial or Bermuda Body.

Please scan and email the completed form to registrations@cpans.ca, attention: Lori McGuire.