

PUBLIC ACCOUNTING LICENCE APPLICATION – NEW APPLICANTS

This application is for members of CPA Nova Scotia who are seeking either a Public Accounting Audit Licence or a Public Accounting Review Licence. The application should be prepared in conjunction with the *Public Accounting Licensing Requirements*. Members are strongly encouraged to have a detailed review of the criteria to ensure they meet the qualification requirements before applying.

Instructions and Process:

1. Members complete the *Public Accounting Licence Application – New Applicant* form (the “Application”).
2. Staff will review all applications for completeness and compliance with qualification requirements outlined in the *Public Accounting Licensing Requirements*.
3. The complete application will be reviewed by the Public Accounting Licensing Committee for consideration.
4. The applicable fee of \$100 plus HST (\$115.00) will be invoiced and payable online.

PUBLIC ACCOUNTING LICENCE APPLICATION FORM – NEW APPLICANT

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 (preferred):
	Email (preferred):

Part A. Category of Licence and Qualification Criteria

1. I am applying for and am qualified to obtain a Licence from CPA Nova Scotia in the following category. (Please refer to the *Public Accounting Licensing Requirements* for more information):

Audit Licence (full licence) **Review Licence (limited services)**

2. I have reviewed and understand the qualification requirements for licensing under the *Public Accounting Licensing Requirements*. The basis of my qualification is as follows:

Section 1. Initial Licence Requirements. I am a Member who has met all the requirements to practice public accounting and am applying to practice public accounting for the first time.

Section 2. Re-entry for Members who Previously Held a Public Accounting Licence. I am a Member who previously held a public accounting licence and wish to return to the practice of public accounting.

Section 3. Licensing Requirements for Members Not Included in Section 1 or Section 2. I am a Member seeking a public accounting licence in one of the following categories:

Members who do not qualify for an initial public accounting licence under Section 1 (Section 3.1).

Members who do not meet the re-entry requirements under Section 2 (Section 3.1).

Members who have qualified for a Review Licence and are now seeking an Audit Licence (Section 3.2).

- Members who obtained their membership through an International Accounting Body which holds a Mutual Recognition Agreement (“MRA”), Reciprocal Membership Agreement (“RMA”) or Memorandum of Understanding (“MOU”) that is recognized by CPA Nova Scotia (Section 3.3).
- Members who are seeking an affiliate licence (Section 3.4).

3. I am seeking a Public Accounting Licence to offer public accounting services to the public through the following organizational structure:

<input type="checkbox"/> Sole-Proprietorship	<input type="checkbox"/> Limited Liability Partnership
<input type="checkbox"/> Professional Corporation	<input type="checkbox"/> Extra-Provincial Limited Liability Partnership
<input type="checkbox"/> Partnership	<input type="checkbox"/> Government (Federal, Province of NS or HRM)

4. Year I qualified for membership with a CPA Body or Legacy Body: Year: _____

Pathway: CPA Legacy CA Legacy CGA Legacy CMA

5. With respect to any complaint, review, decision, agreement or any other matter related to the discipline process of any professional regulatory body or related to compliance with the requirements of any other regulatory body:

Yes No To my knowledge, I am not currently the subject of a complaint or any type of investigation or review by any such body.

Yes No I have never been disciplined by, nor have I entered into any agreement to settle or resolve an alleged breach of the requirements of any such body.

Yes No I have not resigned from membership in any such professional regulatory body in order to resolve a disciplinary matter, nor have I voluntarily withdrawn from governance by any other regulatory body in order to resolve an alleged breach of its requirements.

Exception(s): Please note any exceptions to the above and attach an explanation of the exception, including, as applicable, the name of the other body, period of registration and a brief description of circumstances related to any such exceptions.

Item Number	Name of Regulatory Body/Association/Statute

Part B. Education and Continuing Professional Development

I have successfully completed the following education requirements for my designation:

	CFE - Depth in Financial Reporting		Legacy CA Education Program - Uniform Final Exam (UFE)
	CFE - Depth in the Assurance Role		Legacy CGA - CGA Taxation 2
	CPA PEP Assurance Module		Legacy CGA - CGA Assurance 2
	CPA PEP Taxation Module		Legacy CGA - CGA PA1 Program (required for 1999 or later)
	Post Designation Public Accounting (PDPA) exam		CPA Reciprocity Education and Examination (CPARE)

Note: Transcript may be requested for any of the above.

CPD Log – Three year Rolling Calendar Period

Please attach a copy of your Continuing Professional Development log which highlights relevant education/courses completed to support the audit licence (or review licence) within the past three-year rolling calendar CPD period for the consideration of the Public Accounting Licensing Committee.

Part C. Practical Experience

1. Please provide information pertaining to full-time practical experience you have obtained in public accounting within the most recent five years:

Professional Accounting Firm/Employer	Position Title (e.g., Manager)		Start Date	End Date

2. Please provide a breakdown of chargeable hours in assurance over the past five calendar years for the consideration of the Public Accounting Licensing Committee:

	Year 1 20__	Year 2 20__	Year 3 20__	Year 4 20__	Year 5 20__	TOTAL
ASSURANCE SERVICES						
Audit of historical financial information						
Review of historical financial information						
Other Assurance Engagements - See Appendix A						
TOTAL						

3. Details of full-time practice experience within the most recent 5 years under the supervision of a CPA member at a pre-approved training office (PPTO):

Name of Firm Leader under PPTO agreement: _____

Number of months under full-time supervision: _____

Part D. 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 assert I have met the qualification criteria outlined in the *Public Accounting Licensing Requirements*.
3. I will operate in accordance with the *Chartered Professional Accountants Act (Nova Scotia)*, the *CPA Nova Scotia By-Laws* and the *CPA Nova Scotia Code of Professional Conduct*.

4. I hereby give my consent to CPA Nova Scotia to contact any CPA Provincial, Territorial and Bermuda Body regarding my status. I acknowledge that CPA Nova Scotia has authority under the *Chartered Professional Accountants Act* and the *CPA Nova Scotia By-laws* 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.
5. I hereby give my consent to CPA Nova Scotia to contact my firm, including the firm leader under the Pre-Approved Training Office agreement or any previously employer, regarding the information provided in this application.

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

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

Appendix A - CPA Canada Handbook Mapping to the Public Accounting Definition

Assurance services include audit, review, and other assurance engagements as published in the CPA Canada Handbook.

1. Canadian Auditing Standards (CAS):

CAS 700	Forming an Opinion and Reporting on Financial Statements
CAS 701	Communicating Key Audit Matters in the Independent Auditor's Report
CAS 705	Modifications to the Opinion in the Independent Auditor's Report
CAS 706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
CAS 710	Comparative Information - Corresponding Figures and Comparative Financial Statements
CAS 720	The Auditor's Responsibilities Relating to Other Information
CAS 800	Audits of Financial Statements Prepared in Accordance with Special Purpose Framework
CAS 805	Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement
CAS 810	Engagements to Report on Summary Financial Statements
CSRS 4460	Reports on Supplementary Matters Arising from an Audit or a Review Engagement

2. Review engagements completed under Canadian Standard on Review Engagements, CSRE 2400.

3. Other Assurance:

CSAE 3530	Attestation Engagements to Report on Compliance
CSAE 3531	Direct Engagements to Report on Compliance
5925	An Audit of Internal Control Over Financial Reporting that is Integrated with an Audit of Financial Statements
7060	Auditor Review of Interim Financial Statements
7150	Auditor's Consent to the Use of a Report of the Auditor included in an Offering Document
7170	Auditor's Consent to the Use of the Auditor's Report in Connection with a Designated Document
AuG 6	Examination of a Financial Forecast or Projection Included in a Prospectus or Other Public Offering Document