

## CANDIDATE APPLICATION FOR MEMBERSHIP POLICY

### 1.0 PURPOSE

The purpose of the *Candidate Application for Membership Policy* is to outline the registration requirements and deadlines that must be met when an eligible candidate applies for membership with CPA Nova Scotia, in accordance with the CPA Nova Scotia By-Laws.

### 2.0 POLICY

#### 2.1 90 Day Application Deadline without Late Fee

2.1.1 Eligible candidates who have met the education, examination and experience requirements of the CPA Professional Education Program are required to complete and submit their membership registration application to CPA Nova Scotia within 90 days of receiving the *Membership Application Candidate Form* from the Office of the Registrar of CPA Nova Scotia. The eligible candidate will be assessed a penalty as prescribed by the Board if they fail to complete their membership registration application within 90 days of receiving the *Membership Application Candidate Form*.

#### 2.2 6-month Membership Application Period without Complaint Initiation

2.2.1 Eligible candidates are expected to complete their membership registration application no later than 6 months after receiving the *Membership Application Candidate Form*. Failure to complete the candidate registration application within 6 months of receiving the *Membership Application Candidate Form* will be considered a failure to cooperate with the regulatory process of CPA Nova Scotia. In accordance with By-Law Section 6.1.1 (c) a formal complaint will be filed by the Registration Committee to the Chief Executive Officer of CPA Nova Scotia to commence the Complaints and Discipline Process.

#### 2.3 Mandatory Course Completion to Complete Registration

2.3.1 Eligible candidates are expected to complete two mandatory courses to fulfil their registration requirements including the *Joining the Profession* course and the *Gateway to Membership* course. It is highly recommended that eligible candidates complete these two mandatory courses at their earliest opportunity. New members who have not completed these mandatory courses will be in violation of the CPD entrance requirements for membership. The Registration Committee will report those members who are in violation of this mandatory registration requirement to the PD Committee who will then take further regulatory action to address this CPD deficiency.

#### 2.3.1.1 *Joining the Profession*

The Joining the Profession course is offered to candidates once they are enrolled in the CPA Professional Education Program and is a prerequisite to the Gateway to Membership course. The Joining the Profession course introduces candidates to our profession, reviews the roles and responsibilities of being regulated by CPA Nova Scotia and discusses pre-membership issues candidates should be aware of as they enter membership with CPA Nova Scotia.

#### 2.3.1.2 *Gateway to Membership*

The Gateway to Membership course is offered to candidates once they have passed the Common Final Exam (CFE). This course covers a variety of regulatory topics that new members need to be aware of including CPD requirements, annual renewal requirements, ethical decision making, and other regulatory matters that CPAs may face throughout their career. Candidates must complete this mandatory in-person course within 6 months of receiving their *Membership Application Candidate Form*.

## 2.4 CFE Currency

- 2.4.1 Candidates who completed their CFE more than 5 years before they enter membership with CPA Nova Scotia will be required to complete a CPD plan within a specified timeframe as approved by the PD Committee. The CPD plan may prescribe any combination of CPD, including ethics and/or technical competencies. The CPD plan will be tailored to the candidate's intended areas of practice.