

Notice of Change - Professional Corporation

This form is for members seeking to inform CPA Nova Scotia of changes to a professional corporation.

It is the member's responsibility to ensure the corporation is in compliance with the Chartered Professional Accountants Act, Code of Professional Conduct, and the CPA Nova Scotia By-laws.

Instructions

As per CPA Nova Scotia By-laws, a professional corporation must inform CPA Nova Scotia, in writing, within fifteen (15) days of any change in the professional corporation's Memorandum of Association, any change in its directors, if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies pursuant to s. 136 or s. 137 of the *Companies Act*; or if its share ownership (issued shares and voting shares) ceases to be majority owned both legally and beneficially by a member or members in good standing or by a professional corporation in good standing.

1. Complete the attached Notice of Change.
2. Depending on the circumstances, include a copy of the corporation's amended Memorandum of Association, if applicable.

Information

Firms intending to practice public accounting (audits and reviews) will require the member(s) responsible to sign-off on Audit or Review engagements, to apply separately for licensing from the Public Accounting Licensing Committee of CPA Nova Scotia.

Corporations must appoint and maintain a member who is a shareholder in the corporation or a member whose professional corporation is a shareholder in the corporation to serve as the corporate representative. The corporate representative will be the contact for the professional corporation as applicable. This may include information from CPA Nova Scotia pertaining to firm status notification, disciplinary notification and practice inspection notifications.

Professional Corporation Form Notice of Change

Corporate representative: *(This is a member to serve as the corporate representative.)*

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

Corporate President:

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

Other Member or Registered Firm Shareholders: *(Note: All shareholders that are members or member's professional corporations registered with CPA Nova Scotia must be identified.)*

Shareholder Name or Professional Corporation

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

Shareholder Name or Professional Corporation

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

Shareholder Name or Professional Corporation

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

Shareholder Name or Professional Corporation _____

Member Name: _____

Address: _____

Phone (work): _____

Phone (Home): _____

Email: _____

(If there are additional shareholders in the professional corporations, please attach a complete listing to the application.)

Firm name: _____

Practice name, if different than above: _____

Street Address for every office location:

Location # 1: _____

Location # 2: _____

Address: _____

Address: _____

Location # 3: _____

Location # 4: _____

Address: _____

Address: _____

(If there are additional practicing office(s) locations, please attach a complete listing to the application.)

How will the professional corporation operate?

- Directly to the Public as an Operating Firm
- Through an existing Firm

Registered Firm Name: _____

If operating as a firm directly to the public, please indicate how many employees would be considered to be performing professional services within the practice, including Chartered Professional Accountants? _____

Reason(s) for Application:

Change in ownership to an existing professional corporation

Please attach a form outlining the impact if change in ownership removes existing registered firms or members, if any, to assist in updating the Registry.

Merger or amalgamation of one or more practices or a professional corporation

Please attach a form outlining the impact to existing registered firms, if any, to assist in updating the Registry.

Other (*change to practice or changes to services offered*)

Please explain: _____

Effective date of change: _____

Area of practice: (*Please indicate if the firm will provide any of these services to the public.*)

Public Accounting Services:

Review Engagements*

Audit Engagements*

Regulated Services:

Compilation Engagements**

Tax Services (analysis, advice, counsel, interpretation)**

Accounting Services (analysis, advice, counsel, interpretation)**

Other Services:

Practice of the profession outside Public Accounting or Regulated Services
(please describe)

Indicate what member(s) will sign-off on Audit and Review Engagements*

*Audit and Review Engagements are included in The *Chartered Professional Accountants Act* definition of public accounting and require members who sign-off on engagements to be licensed by the CPA Nova Scotia Public Accounting Licensing Committee.

** See definitions in CPA Nova Scotia By-laws

Certification

I, as the Corporate Representative of the corporation, certify that the information and the copies of documents provided with this application, if any, are true and complete.

I will operate in accordance with The *Chartered Professional Accountants Act*, CPA Nova Scotia By-laws, CPA Nova Scotia Policy, and CPA Nova Scotia Code of Professional Conduct.

➤ _____
Corporate Representative Signature

Print Name

Date