

PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

This application is to be completed by members of CPA Nova Scotia who are seeking to renew their Public Accounting Audit Licence or their Public Accounting Review Licence. This application should be prepared in conjunction with Public Accounting Licensing Renewal Requirements.

Instructions:

1. Submit the Public Accounting Licence Renewal Application with the applicable fee of \$80 plus HST (\$92.00), payable to Chartered Professional Accountants of Nova Scotia on or before October 15, 2020.
2. The completed application will be reviewed and considered for approval by the Public Accounting Licence Committee.
3. If Licence is renewed, it is valid from the date of approval to the 31st day of December the following year.

Timing of Renewal

Annual Licence Renewal Application Due	Expires	Next Annual Renewal
October 15, 2020	December 31, 2021	October 15, 2021

Practice of Public Accounting Definition and Categories of Licences

The practice of Public Accounting in Nova Scotia is defined in the *Chartered Professional Accountants Act (Section 2(zm))*, effective September 1, 2019.

Categories of Licences	Summary of Permitted Services
Audit Licence (Full Licence)	<ul style="list-style-type: none"> Audit Engagements Review Engagements All acts and functions as set out in the CPA Canada Handbook-Assurance
Review Licence (Limited Services Licence)	<ul style="list-style-type: none"> Review Engagements Specified Procedures, such as Trust and Legal Reports

Note: For detailed mapping of professional services to the CPA Canada Handbook refer to Appendix A of the Public Accounting Licensing Requirements.

Practical experience requirements for renewal as per CPA Nova Scotia Public Accounting Licensing Renewal Requirements:

Audit Licence

In the previous five-year period, the member must have a minimum of 150 hours in performance of audit services. On a yearly basis the member must have a minimum of 30 hours in audit services.

Note: verifiable CPD directly related to audit engagements, peer reviews, and non-chargeable time mentoring staff on audit matters may be applied to the hourly requirement; however, some chargeable hours must be maintained.

Review Licence

In the previous five-year period, the member must have a minimum of 75 hours in performance of review services. On a yearly basis the member must have a minimum of 15 hours in review services.

Note: verifiable CPD directly related to review engagements, peer reviews on review engagements and non-chargeable time mentoring staff on review engagement matters may be applied to the hourly requirement; however, some chargeable hours must be maintained.

PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

Applicant Name: _____

Registered Firm Name or Employer: _____

Other Jurisdictions in which CPA membership maintained: _____

Home Address: _____

Phone (work): _____

Email: _____

1. I am applying to renew my current public accounting licence in the following category understanding the renewal requirements outlined in the Public Accounting Licensing Renewal Requirements:

- Audit Licence
- Review Licence
- Audit Licence seeking to re-classify to Review Licence
- No Licence Renewal - I do not wish to renew my Licence
Reasons: _____

2. I have maintained the minimum practical experience requirements, consistent with the Public Accounting Licensing Renewal Requirements:

- Yes
- No - would like to apply to the Public Accounting Licensing Committee for an exception

Note: If an applicant has not met the minimum Professional Experience requirement, please provide a separate attachment outlining your specific circumstances and why these circumstances prevented you from meeting the renewal requirements. Also include any relevant information as to how you have demonstrated the required capabilities, competence and current skills required to maintain your licence.

3. My practical experience as it relates to the Public Accounting Licensing Renewal Requirements is provided below, including the breakdown of chargeable hours in assurance over the past calendar year to be used for consideration by the Public Accounting Licensing Committee:

	2019
PUBLIC ACCOUNTING – Chargeable Hours in Assurance Engagement as included in the CPA Canada Handbook - Assurance	
Audit Engagements of Historical Financial Information	
Audit Engagements of Non-historical Financial Information	
Review Engagements	
Specified Auditing Procedures, including Trust Account Audits	
Other, Specify _____	
TOTAL CHARGEABLE HOURS	
OTHER NON-CHARGEABLE HOURS (Optional*)	
*Only required for members who have not met the minimum hours above	
Verifiable CPD directly related to Audit	
Verifiable CPD directly related to Review	
Time mentoring staff on Audit related matters	
TOTAL NON-CHARGEABLE HOURS	

Note: For more information on minimum requirements refer to the Public Accounting Licensing Renewal Requirements on the CPA Nova Scotia website under Public Accounting Services/Public Accounting Licensing Process.

If you are an engagement partner or otherwise have the authority to sign or release reports prepared in accordance with the CPA Handbook, please indicate what types of reports you are responsible for and the number of clients in each category:

Frameworks Represented	Number of Clients
Part I - IFRS	
Part II - ASPE	
Part III - ASNFPO	
Part IV - Pensions	
PSAB	
US GAAP	
Engagements under CSAE 30xx	

4. I confirm that membership has been maintained in good standing:
- Yes
 - No, please attached details outlining circumstances in a separate document

5. I confirm that CPA Nova Scotia Continued Professional Development (CPD) requirements have been maintained and I remain in compliance with the most recent reporting requirement:
- Yes
 - No, please attached details outlining circumstances in a separate document

Note: CPD reporting requirements are due March 31st and are based on the minimum requirements for the prior calendar year and prior 3-year rolling period.

6. **ONLY FOR AUDIT PARTNERS OR MEMBERS WHO SIGN REPORTS
(NOT FOR REVIEW LICENCE)**

I confirm that as the Engagement Partner responsible for the audits of financial statements or otherwise have the authority to sign or release reports, I have developed and maintained the professional competence that is demonstrated by the achievement of learning outcomes included in International Education Standards 8 (IES8):

- Yes
- No

Note: Please click [here](#) for information on International Education Standards 8 (IES 8).

7. I have maintained compliance with CPA Nova Scotia's Practice Inspection Requirements with CPA Nova Scotia during the immediate past 3 years:
- Yes - compliant with CPA Nova Scotia
 - No - please attach details outlining circumstances in a separate document
 - N/A - please attach details outlining circumstances in a separate document

Declaration

I declare the following:

1. I will immediately inform the Public Accounting Licensing Committee if:
 - a. the Practice Inspection Committee restricts the member's entitlement to engage in the practice of public accounting; or
 - b. the Registration Committee, Investigating Panel or a Hearing Committee prohibits the member from engaging in the practice of public accounting.
2. I assert I have met the qualification criteria outlined in the Public Accounting Licensing Renewal Requirements
3. 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.
4. I hereby give my consent to CPA Nova Scotia to contact any CPA Provincial Body or any other authorized Public Accounting Licensing 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.

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

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

Member Signature

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

Payment Information

Payment of \$80.00 + HST (\$92.00) included:

- VISA
 MasterCard
 Cheque (make cheques payable to CPA Nova Scotia)

Card Number: _____

Expiry Date: ____ / ____

V-Code: _____

Cardholder Name: _____

Cardholder Signature: _____

For Office Use Only

PUBLIC ACCOUNTING LICENSING COMMITTEE:

APPROVED Date: _____

NOT APPROVED Database Updated: yes no

Initials: _____ Date: _____