

## PUBLIC ACCOUNTING LICENCE APPLICATION

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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 Application for Licensing together with the applicable fee of \$100 plus HST (\$115), payable to Chartered Professional Accountants of Nova Scotia.
2. Staff will review all applications for completeness and compliance with qualification requirements provided in the Public Accounting Licensing Requirements.
3. The complete application will be reviewed by the Public Accounting Licensing Committee for consideration.

### Background Information:

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

There are two categories of licences; audit license and review licence. The services offered under each license type is outlined in the Public Accounting Licensing Requirements.

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

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

**PUBLIC ACCOUNTING LICENCE APPLICATION FORM – NEW APPLICANT**

Applicant Name:

Registered Firm Name in Nova Scotia:

Other Jurisdictions in which CPA membership maintained:

Home Address:

Phone (work):

Email:

**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:
  - Audit Licence (full licence)** for all audit and assurance engagements. Refer to Public Accounting Licensing Requirement for more information on services that require Audit License.
  - Review Licence (limited services)** to perform review engagements, and specified audit procedures. Refer to Public Accounting Licensing Requirement for more information on services that services that require a Review License.
  
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. New Entrant to Public Accounting. I am a CPA, who was not a member of a legacy body and meet the requirements to practice public accounting.
  - Section 2. Re-entry to Public Accounting and Qualified Legacy Applicants. I am a CPA with a Legacy Designation that qualifies me to practice public accounting or I am a CPA re-entering public accounting.
  - Section 3. Bridging. I am a CPA or Legacy Designation that requires me to bridge my education and experience requirements in order to practice public accounting.
  
3. I am seeking a Public Accounting Licence to offer public accounting services to the public through the following:
  - Sole-Proprietorship
  - Professional Corporation
  - Partnership
  - Limited Liability Partnership or Extra-Provincial Limited Liability Partnership
  - Government (Federal, Province of Nova Scotia or HRM)

4. I qualified for membership with a CPA body or through a Legacy Body:

Year: \_\_\_\_\_ CPA or Legacy Body: \_\_\_\_\_

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:

- a. to my knowledge, I am not currently the subject of a complaint or any type of investigation or review by any such body;
- b. I have not ever been disciplined by, nor have I entered into any agreement to settle or resolve an alleged breach of the requirements of any such body; and
- c. 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**

6. I have successfully completed the following courses and examinations:

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|--|---|
| <p><input type="checkbox"/> Legacy CA Education Program</p> <p><input type="checkbox"/> CPA PEP Taxation Module</p> <p><input type="checkbox"/> CPA PEP Assurance Module</p> <p><input type="checkbox"/> CFE - depth in Assurance Auditing &amp; Financial Reporting</p> | <p><input type="checkbox"/> Legacy CMA Canada - Audit I and II</p> <p><input type="checkbox"/> Legacy CMA Canada - Taxation I and II</p> <p><input type="checkbox"/> Legacy CGA TX2 - Advanced Taxation</p> <p><input type="checkbox"/> Legacy CGA AU2 - Advanced External CPA Post Designation Public Accounting</p> |
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Note: Transcript may be requested for any of the above



9. Breakdown of chargeable hours in assurance over the past five calendar years for the Public Accounting Licensing Committee consideration:

	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
ASSURANCE SERVICES						
Audit Engagement - historical financial statements						
Audit Engagement - CSAE 30xx						
Audit Engagements - PSAS						
Audit Engagement Peer Review- Practice Inspector for CPA Nova Scotia or another designated body by the Canadian Public Accountability Board						
Review Engagement						
Specified Audit Procedures						
Other, Specify: _____						
TOTAL						

10. Is the firm a pre-approved training office of the Atlantic School of Business?

Yes      No

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

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 Committee Rules.
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.
5. I hereby give my consent to CPA Nova Scotia to contact my firm, including the firm leader under the Pre-Approved Practice 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\_\_\_\_.

\_\_\_\_\_  
Member Signature

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Please scan and email the completed form to [registrations@cpans.ca](mailto:registrations@cpans.ca), attention: Lori McGuire.

### Payment Information

Payment of \$100.00 + HST (\$115.00) enclosed:

- 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: \_\_\_\_\_