

## PUBLIC ACCOUNTING LICENCE APPLICATION FOR AFFILIATE MEMBERS WITH A PUBLIC ACCOUNTING LICENCE FROM ANOTHER CPA PROVINCIAL BODY

This application is for affiliate members or applicants who currently hold an active licence to practice public accounting from another CPA Provincial body or Other Authorized Licensing Body in Canada. The basis of this application is the existing entitlement to practice public accounting in another province or territory. See definition of public accounting below.

### Instructions:

1. The complete application package includes the following:
  - a. an Application for Licence together with the applicable fee of \$100 plus HST (\$115), payable to Chartered Professional Accountants of Nova Scotia.
  - b. Confirmation of Licensure, by acts and functions involved in the practice public accounting from another CPA Provincial Body or Other Authorized Licensing Body in Canada.

**Note:** Confirmation of Licensure must be provided to CPA Nova Scotia directly from the CPA Provincial Body or Other Authorized Licensing Body in Canada.
  
2. The complete application may be reviewed by the Public Accounting Licensing Committee.

### Background Information:

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

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 FOR AFFILIATE MEMBERS WITH  
A PUBLIC ACCOUNTING LICENCE FROM ANOTHER CPA PROVINCIAL BODY**

Applicant Name: \_\_\_\_\_

Registered Firm Name in Nova Scotia: \_\_\_\_\_

Other Jurisdictions in which CPA membership maintained: \_\_\_\_\_

Home Address: \_\_\_\_\_

	Phone (work):
	Email:

1. I hold an active public accounting licence with another CPA Provincial Body or Other Authorized Licensing Body and submit my application on the basis of my existing entitlement to practice public accounting in another province or territory.
 

Yes, currently hold an active licence with \_\_\_\_\_.
  
2. My existing entitlements authorize me to perform the following engagements (identify all that apply):
  - Audits, specified audit procedures, and all acts and functions as set out in the CPA Canada Handbook-Assurance.
  - Review Engagements as set out in the CPA Canada Handbook-Assurance.
  - Compilation Engagements.
  
3. I am applying for a Licence from CPA Nova Scotia for following category of Licence:
  - [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.

**Note:** No licence is required for compilation engagements in Nova Scotia; however, it is considered regulated services and must follow CPA Nova Scotia By-Laws accordingly.

4. I qualified for membership in another CPA Provincial Body or Legacy Body:

Year \_\_\_\_\_ Legacy Body: \_\_\_\_\_

5. I have maintained compliance with CPA Nova Scotia's Practice Inspection Requirements, during the immediate past 5 years, and can provide the following details:

Name of Practicing Offices	Date of Practice Inspection

Note: If Practice Inspection Requirements have not been met, please explain in an attached document, including working history over past 5 years.

### 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; or
2. 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.
3. 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.
4. I understand that a member seeking to renew licensing must submit a renewal application by October 15<sup>th</sup> annually along with the prescribed fee.
5. I understand the Public Accounting Licensing Renewal Requirements outline the criteria for renewal of Public Accounting Licences, including the requirements of assurance hours yearly and over a five-year rolling period. There are minimum chargeable hours of 150 hours over five years for Audit and 75 hours over five years for Review.

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

### Payment Information

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

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

Card Number: \_\_\_\_\_

Expiry Date: \_\_\_\_ / \_\_\_\_

V-Code: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Cardholder Signature: \_\_\_\_\_

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

### For Office Use Only

PUBLIC ACCOUNTING LICENSING COMMITTEE:

- APPROVED Date : \_\_\_\_\_
- NOT APPROVED Database Updated: yes  no

Initials: \_\_\_\_\_ Date: \_\_\_\_\_

**CONFIRMATION OF LICENSURE WITH ANOTHER CPA PROVINCIAL BODY  
OR OTHER AUTHORIZED LICENSING BODY IN CANADA**

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*This confirmation is for CPA Nova Scotia members (or applicants) who hold an active licence with another CPA Provincial body or Other Authorized Licensing Body in Canada who are applying for a Public Accounting Licence. The applicant is using their licence with another CPA Provincial body or Other Authorized Licensing Body as the basis of their entitlement to practice public accounting in Nova Scotia.*

Regarding \_\_\_\_\_ (member seeking confirmation):

we \_\_\_\_\_ (accounting body authorized):

confirm the individual named above:

- is known to be a member in good standing with us; and
- holds a licence, certificate or other form of authorization to practice public accounting in the province/territory of our body; and
- holds a licence, certificate or other form of authorization that is free from limitations, restrictions or conditions; and
- is not under suspension or the subject of a revocation; and
- is not, and has not been, the subject of a compliant, investigation, disciplinary proceeding, disciplinary finds, order or settlement in respect of a disciplinary matter.

Type of Licensure currently held (identify all that apply):

- Audits, specified audit procedures, and all acts and functions as set out in the CPA Canada Handbook-Assurance
- Review Engagements as set out in the CPA Canada Handbook-Assurance
- Compilation Engagements

We know of no reason why Licensing by CPA Nova Scotia should not be granted.

Date Licence Awarded: \_\_\_\_\_ Date Licence Expires: \_\_\_\_\_

Name of Authorized Party: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

If any of the above confirmations cannot be provided, please explain below or in an attachment:

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**Note:** Confirmation of Licensure must be provided to CPA Nova Scotia directly from the CPA Provincial Body or Other Authorized Licensing Body in Canada.

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