

**CPA Newfoundland and Labrador
Initial Individual Licence Application**

Name:	Employer/Firm Name:
Address:	Position/Title:
	Phone (work):
Phone (Home):	Email:

SECTION 1: CATEGORY OF LICENCE AND ELIGIBILITY

I am applying for the following category of licence:

- Audit Level Licence (for all audit and assurance engagements)
- Review Level Licence (for review engagements)

1. Are you currently resident in Newfoundland and Labrador Yes No

2. If no, do you currently hold a public accounting licence Yes No

If Yes, which provincial body: _____

Category of licence with other provincial body _____

Do you have any restrictions on this licence Yes No

If Yes, please provide restrictions: _____

Note: Pursuant to by-law 410(2), if you have answered No to both questions 1 and 2 you are not eligible for a public accountant licence in Newfoundland and Labrador



SECTION 2. QUALIFICATION FOR LICENSURE (By-law 412)

Part A. Education Requirement (By-law 412(a))

- **To qualify for either an Audit or Review Level Licence, a Member shall have successfully completed one of the educational requirements outlined in the list below.**
- **If you do not meet any of the below, please see the Bridging Requirement in Section 4.**

I have successfully completed the following courses and examinations:

- CPA Assurance and Tax electives and the Common Final Examination with depth in Financial Reporting and Assurance.
- CA Uniform Final Evaluation.
- CGA Professional Applications 1 (PA1), Advanced External Auditing (AU2) and Taxation 2 (TX2) courses and national CGA examinations.
- CMA post certification public accounting registration program.
- Other Education that the Membership & Licensing Committee may from time to time approve as meeting the pre-licensing education and study requirement. Please provide details of such education on a separate sheet and attach to your application.
- I do not meet any of the above, but do meet the bridging requirement as noted in Section 4, Part A of this application.

Part B. Experience Requirement (By-law 412(b))

- **To qualify for either an Audit or Review Level Licence, a Member must have completed, in a 5-year period, thirty months of substantive experience in the Practice of Public Accounting gained through a pre-approved program office (PPR).**
- **To qualify for an Audit Level Licence, the PPR must be registered to provide audit services and practical experience must consist of a minimum of 1,250 hours in assurance services, of which 625 hours was in the Audit of historical financial statements.**



- To qualify for a Review Level Licence, the PPR may be registered at the review level rather than the audit level, and, the member must meet the 1,250 hours in assurance services, however there is no requirement for 625 hours in the audit of historical financial statements.
- If you do not meet the above experience requirements, please see the Bridging Requirement in Section 4.

I have completed one of the following practical experience requirements:

- thirty-months of substantive experience, in a 5 year period, in the Practice of Public Accounting gained through a pre-approved program office.

- Name of Pre-approved Program (PPR) Office: _____

- PPR Registration at Audit or Review Level: Audit Review

- In the five year period from _____ to _____, I have completed the following hours in the categories of practice in the table below:

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Compilation Engagements	_____	_____	_____	_____	_____	_____
Review Engagements	_____	_____	_____	_____	_____	_____
Audit Engagements	_____	_____	_____	_____	_____	_____
Taxation Services	_____	_____	_____	_____	_____	_____
Other Areas	_____	_____	_____	_____	_____	_____
						Total Hours _____

- I have attached a Verification of Practice of Public Accounting Hours completed by _____, (member at the PPR) in support of this application.
- Practical experience in public accounting which met the requirements to practice public accounting under my legacy designation.
 - Please provide details of the practical experience (attach separate sheet if required)

- I do not meet any of the above, but do meet the bridging requirement as noted in Section 4, Part B of this application.



SECTION 3: RECENCY OF PUBLIC ACCOUNTING HOURS

- Please complete either Part A or Part B, if applicable.

Part A: QUALIFIED MEMBER ABSENT FROM PUBLIC ACCOUNTING LESS THAN FIVE-YEARS (By-law 413)

- Complete this section if you previously qualified for a licence and are returning to the practice of public accounting after an absence of less than 5 years.

I declare that I am returning to public accounting after an absence of less than 5 years.

My intended area of practice is Audit Review

The date I completed my last engagement in the intended area of practice before leaving public accounting was: _____

I completed the above noted last engagement in the intended area of practice through:

- Employment
- Sole Proprietor
- Partnership

I declare that I have completed continuing professional development that is current and relevant.

Part B: QUALIFIED MEMBER ABSENT FROM PUBLIC ACCOUNTING FOR MORE THAN FIVE-YEARS (By-law 414)

- Complete this section if you previously qualified for a licence and are returning to public accounting after an absence of five or more years.
- To qualify for either an Audit or Review Licence if you have been absent from public accounting for more than five years, you must complete a minimum of twelve months in the Practice of Public Accounting in the intended area of practice under the supervision of or in coordination with a member licensed to perform engagements in the intended area of practice and who has been the subject of a practice inspection satisfactory to the Association who will certify the member's competency; and complete prescribed continuing professional development.



- **A Member is considered to have been absent from public accounting if s/he completed his or her last engagement in the intended area of practice more than five-years from the date of receipt of this application**

- I declare that I have completed a minimum of twelve months in the Practice of Public Accounting in the intended area of practice under the supervision of or in coordination with a member licensed to perform engagements in the intended area of practice and who has been the subject of a practice inspection satisfactory to the Association who will certify such competency assessment.

My intended area of practice is Audit Review

Name of Licensed Member: _____

- I have attached a Competency Assessment from the above named Licensed Member.
- I declare that I have completed the continuing professional development that has been prescribed by the Membership and Licensing Committee.



SECTION 4: BRIDGING REQUIREMENTS – MEMBERS HAVING NOT PREVIOUSLY QUALIFIED FOR A LICENCE (By-law 415)

- **Complete this section if you did not meet the education and/or the practical experience requirements outlined in Section 2 of this application**

Part A: Bridging Education Requirement

Part A: Bridging Education Requirement

- I declare that I have bridged the educational requirement through the successful completion of the Post Designation Public Accounting program, completed on Month of Year. (Please attach proof of successful completion).

Part B: Bridging Practical Experience Requirement

- **To qualify for either an Audit or Review Level Licence, a Member must have completed, in a 5 year period, two years of substantive experience in the Practice of Public Accounting gained through a pre-approved program office (PPR).**
 - **To qualify for an Audit Level Licence, the PPR must be registered to provide audit services and practical experience must consist of a minimum of 1,250 hours in assurance services, of which 625 hours was in the Audit of historical financial statements.**
 - **To qualify for a Review Level Licence, the PPR may be registered at the review level rather than the audit level, and, the member must meet the 1,250 hours in assurance services, however there is no requirement for 625 hours of assurance hours in the Audit of historical financial statements.**
- I declare I have completed two years of experience, in a 5 year period, in the Practice of Public Accounting gained through a pre-approved program office.
- Name of Pre-approved Program (PPR) Office: _____

 - PPR Registration at Audit or Review Level: Audit Review
 - In the five year period from _____ to _____, I have completed the following hours in the categories of practice in the table below:



	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Compilation Engagements	_____	_____	_____	_____	_____	_____
Review Engagements	_____	_____	_____	_____	_____	_____
Audit Engagements	_____	_____	_____	_____	_____	_____
Taxation Services	_____	_____	_____	_____	_____	_____
Other Areas	_____	_____	_____	_____	_____	_____
					Total Hours	_____

I have attached a Verification of Public Accounting Hours, completed by _____, a member at the PPR, in support of this application.

SECTION 5

I have enclosed / attached:

- Complete Licence Application.
- Certificate of Insurance confirming Professional Liability Insurance Coverage meeting the minimum requirements outlined in By-law 431(1).

I declare that the information given in this application is true and complete.

Signature

Date

Application Fees:

Please note, when your application is approved you will be notified and you will be instructed on how to use the Member Portal to pay the appropriate fees. New Licence registrations are subject to a one-time \$200 application fee and an annual \$250 licence fee.



DECLARATION IN SUPPORT OF INITIAL INDIVIDUAL LICENCE APPLICATION

I declare that:

1. I am currently in compliance with all of the requirements of any professional regulatory body of which I am a member, including those related to continuing professional development, professional liability insurance, practice review or inspection, licensing and similar requirements;
2. 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 or registration as a student of 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;
3. with respect to any breach or violation of any provision of the Criminal Code of Canada or a similar code of any other jurisdiction, or any securities or tax legislation of any jurisdiction:
 - a. to my knowledge, I am not currently the subject of an investigation or charges in relation to such a breach or violation,
 - b. I have not ever been convicted of such a breach or violation nor have I entered into a settlement agreement in order to resolve any such alleged breach or violation, and
 - c. I have not ever been discharged after being found guilty or pleading guilty to charges in relation any such breach or violation;

Exception(s): Please note any exceptions to the above declarations 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:

1. I authorize the Association to contact any organization identified in this application and consent to the release by any such organization of any information that is requested by the Association in order to properly consider this application.
2. I hereby certify that the information I have provided to the Association is true, accurate and has been freely given.
3. I understand that any false or misleading statement contained in this application may be used by the Association in any proceeding respecting the validity of my application or my status as an applicant or member of the Association.

Signature

Date



Verification of Public Accounting Hours Form

Note: This form is to be completed by a member at the PPR to verify the accuracy of the practical experience hours as reported in Section 2, Part B or Section 4, Part B of the Initial Individual Licence Application

RE: _____
Print Applicant's Name

I am a member in good standing in the province of Newfoundland and Labrador or (please indicate province if membership is another Provincial body _____);

I am/was a member at _____ (firm name) during the period _____ to _____

I have reviewed the practical experience hours as reported in the within application and verify that the reported hours are factually accurate.

Full name of Member

Signature

Membership Number

Date



Competency Assessment Form

Note: This form is to be completed when a Member has worked in coordination with or under the supervision of a Licensed Member for a minimum of 12 months, and to support the information provided in Section 3, Part B of the Initial Individual Licence Application

RE: _____
Print Applicant's Name

I am a Licensed Professional Accountant with membership in good standing in the province of Newfoundland and Labrador or (please indicate province if membership is another Provincial body _____);

My most recent Practice Inspection was conducted on _____ (date) and was satisfactory;

Within the last 5 years, the Applicant, who is not related to me, has worked under my supervision or in coordination with me for a minimum of 12 months;

I attest that based on the work performed, the Applicant has the necessary competencies to provide the services of a licensed professional accountant.

Full name of Licensed Member

Signature

Membership Number

Date