

In accordance with Section 50 of the *Chartered Professional Accountants Act* (CPA Act), each CPA member that wishes to apply for registration as a professional accounting firm (PAF) must demonstrate evidence of meeting any education and experience requirements as set out in the regulations. In conjunction with this requirement, each CPA member that is a partner, proprietor or has responsibility for an entire public accounting engagement, must complete the following form and provide information as presented.

Section 1 – MEMBER INFORMATION

Last Name: _____ First Name: _____

CPA Canada ID #: _____ Phone No.: _____

Designation CPA, CGA CPA, CMA CPA, CA CPA

Section 2– REASON FOR ASSESSMENT

New Sole-Proprietor New Partnership New LLP

Name of Partner(s) (if applicable): _____

Section 3 – PRACTICAL EXPERIENCE HISTORY

- | | | |
|---|-----|----|
| a) have you been a partner and/or proprietor of a registered professional accounting firm within the last five (5) years? | Yes | No |
| b) have you acquired at least 24 months of full-time practical experience within the most recent five (5) years under the supervision of a member (CPA) who is registered to conduct practice in the area(s) you plan to engage? | Yes | No |
| c) have you acquired at least 2,500 overall chargeable hours? | Yes | No |
| d) have you acquired at least 1,250 chargeable hours in assurance? | Yes | No |
| e) have you acquired at least 625 hours of audit of historical financial information? | Yes | No |

Section 4 – PRACTICAL EXPERIENCE SUMMARY

- a) Provide information pertaining to practical experience you have obtained in public accounting **within the most recent five (5) years.**

Professional Accounting Firm/ Employer	Position Title (e.g. Manager, Team Leader)	Start Date (mm dd yyyy)	End Date (mm dd yyyy)	Full-Time (FT) or Part-Time (PT) If PT, provide % of year

- b) A detailed chronological Curriculum Vitae (CV) which includes the following information is to be submitted:
- The name and locations of all employers (current and previous)
 - The position/title held at each employer
 - The duration of each position/title with beginning and end dates
 - A description of each position/title and the nature of the experience gained

Section 5 – AREAS OF PRACTICE

Which of the following areas of practice do you plan to engage in? (check all that apply):

FOUNDATIONAL AREAS:

- | | |
|-------------------------------|--|
| Audit engagement | Compilation engagement |
| Review engagement | Accounting services |
| Specified auditing procedures | Advice, interpretation, or filing of tax returns or other statutory information filing |

OTHER AREAS:

- | | |
|--------------------|---|
| Business valuation | Other (specify): _____ |
| Insolvency | Forensic accounting, financial investigation or financial litigation support services |

Are you registered / licensed in another province to provide these services? Yes No

If yes, in which province(s) are you registered to provide these services? _____

You will be required to complete a *Verification of Public Practice License/Registration* form and have it validated by the provincial accounting body where you currently hold license/registration.

Section 6 – EDUCATION AND CONTINUING PROFESSIONAL DEVELOPMENT

For the purposes of section 13 of the CPA Regulations, an applicant must provide evidence of recent and relevant education and continuing professional development in each of the foundational areas of practice, as well as any other area of practice the firm plans to conduct practice.

FOUNDATIONAL AREAS:

- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- Corporate taxation
- Personal taxation
- Compilation standards
- Assurance standards

OTHER AREAS:

- Forensic accounting, financial investigation or financial litigation support
- Business valuation
- Insolvency practice, including acting as a trustee in bankruptcy, a liquidator, a receiver, or receiver-manager

EDUCATION – Please indicate which of the following courses and examinations you have completed.

- | | |
|--|--|
| PDPA Taxation Module and Exam | Legacy CGA AU2 – Advanced External Auditing
<small>*transcript may be requested</small> |
| PDPA Module and Exam | Legacy CGA TX2 – Advanced Taxation
<small>*transcript may be requested</small> |
| CFE - depth of Assurance & Financial Reporting | Legacy CMA Canada – Audit I & II
<small>*transcript may be requested</small> |
| PEP Assurance Elective | Legacy CMA Canada – Taxation I, II & III
<small>*transcript may be requested</small> |
| PEP Taxation Elective | |
| CFE - depth of _____ | Legacy CA Education Program |

Section 7 – ENGAGEMENT RESPONSIBILITY DETAILS

Identify the function and the report signing authority that you will be responsible for (if any). The selected function and report signing authority identified below must coincide with the intended areas of practice selected in Section 4.

Function– Select one function from the following

Assurance ONLY (audit, review & other)

Business Valuation ONLY

General - combination of areas

Taxation ONLY

Insolvency ONLY

Other

Report Signing and/or Approval – check (√) each service you will be authorized to perform on behalf of the professional accounting firm

Compilation (NTR) Report	Yes	No
Auditor's Report	Yes	No
Review Engagement Report	Yes	No

Section 8 – MEMBER DECLARATION

I declare that all information given is true and complies with the provisions of the *Chartered Professional Accountants Act* and with the CPA Regulation, Bylaws, Council Resolutions, Rules of Professional Conduct, and Directives of CPA Alberta.

I authorize CPA Alberta to obtain such information concerning education, training, experience and status, as you require to determine my eligibility to conduct the services indicated above. I understand that the Registration Committee may request additional information from me and that I may be requested to attend a meeting when my assessment is being considered.

Signature

Date

Section 8 – ASSESSMENT FEE

FEE SCHEDULE

\$ 100.00	Assessment Fee - Due and payable upon submission of Assessment form
<u>5.00</u>	Taxes on Assessment Fee (GST [# 10690 4287 RT0003])
<u>\$ 105.00</u>	Total owing upon submission of Assessment form

If you submit a Professional Accounting Firm (PAF) application within six (6) months from the date of this assessment, the Assessment fee will be credited towards the PAF registration fee.

Accepted methods of payment:

By Cheque: Payable to CPA Alberta with a copy of this assessment.

By Credit card:

Online: Please log in online to the **Member portal** using your member credentials and navigate to **Service Requests** menu. Select **PAF Assessment** under the Payment type and enter the amount (excluding GST) under the **Payment Amount**. GST will automatically be calculated. Refer to the “How to Pay Fees” pamphlet attached or located on our website at https://www.cpaalberta.ca/-/media/Files/Members/Member-Fees/How-to-Pay-Fees/CPAABServices-How-To-Instructions_2020.pdf for instructions on how to pay online.

By Phone: 1-800-232-9406 and request to speak to a Finance department representative to provide your credit card information over the phone.

Credit card payments will only be accepted through the payment methods listed above. Please refrain from sending your credit card information via email, fax or on any of our paper forms.

SUBMIT to CPA Alberta office

Edmonton Office

1900 TD Tower, 10088 – 102 Avenue
Edmonton AB Canada T5J 2Z1
T. 780 424.7391 F. 780 425.8766 1 800 232.9406

Calgary Office

Suite 800, 444 - 7 Avenue SW
Calgary AB Canada T2P 0X8
T. 403 299.1300 F. 403 299.1339 1 800 232.9406

Email to:

PAF@cpaalberta.ca