

In accordance with Bylaw 1411, a professional accounting firm (PAF) is entitled to de-register (resign), provided the PAF is not in arrears for payment of fees, levies, assessments, practice review costs, fines, costs or any penalties, and it has met the requirements for maintaining professional liability insurance on cessation of its practice.

Every section in this form must be completed in order to be eligible to de-register.

**Section 1 – LOCATION OF PAF and/or OFFICE TO BE DE-REGISTERED**

PAF name \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City \_\_\_\_\_ Province \_\_\_\_\_  
 Postal Code \_\_\_\_\_ Email \_\_\_\_\_

**Section 2 – DE-REGISTRATION DETAILS**

Date of Cessation \_\_\_\_\_

Reason for de-registration (check one box only)

- Professional Accounting Firm, indicated above, is no longer in operation
- Operations at the location, indicated above, have ceased.
  - Client files are relocated, within Alberta, to the firm's \_\_\_\_\_ (city) location(s).
  - Client files are relocated, outside of Alberta, to: \_\_\_\_\_ (full firm name),  
located at \_\_\_\_\_ (full business address).

**Section 3 – ELIGIBILITY TO DE-REGISTER**

Every point in this section must be checked in order to be eligible to de-register.

In conjunction with the reason for de-registration indicated in section 2 above, I declare that the PAF and/or its office at the location indicated above DOES NOT provide or offer to provide any of the following services (acknowledge by checking each)

- |   |  |
|---|--|
| <input type="checkbox"/> Assurance engagement (including audit and review engagements)                          | <input type="checkbox"/> Accounting services   |
| <input type="checkbox"/> Specified auditing procedure engagement  | <input type="checkbox"/> Forensic accounting, financial investigation or financial litigation support services |
| <input type="checkbox"/> Compilation engagement   | <input type="checkbox"/> Business valuation  |
| <input type="checkbox"/> Advice, interpretation or filing of tax returns, or other statutory information filing | <input type="checkbox"/> Insolvency  |

**Section 4 – PROFESSIONAL LIABILITY INSURANCE**

Bylaw 802 states

Where a professional accounting firm ceases a professional accounting practice or a public accounting practice, the designated member of that professional accounting firm under section 50(e) of the Act must ensure that the professional accounting firm or its successor carries for six (6) years following such cessation, professional liability insurance in an amount not less than \$1,000,000 per incident, covering the services rendered prior to cessation of the practice by that professional accounting firm and its employees.

- YES**, insurance coverage in place for this PAF is sufficient to comply with the requirements of Bylaw 802 and will be maintained for a period not less than 6 years.
- Attached is a copy of the firms professional liability insurance (PLI) policy. (De-registration cannot be completed without providing a copy of PLI.)

# PROFESSIONAL ACCOUNTING FIRM DE-REGISTRATION FORM

## Section 5 – TRANSFEREE

Check one box only:

In cases where a PAF is no longer in operation, please provide the name and address of the transferee on a separate page. If a transferee is not involved, please attach a list of names and addresses of any clients and client records you have retained.

- A transferee is not required; files have been relocated within the firm (see section 2 above).
- A transferee is not required; no clients to return files to, or files were returned directly to the client(s).
- The PAF is no longer in operation and the name, address, email address, telephone number and fax number of the transferee is attached as required.
- The PAF is no longer in operation; however a transfer has not been arranged. Attached is a list of all client records – the list includes the names and addresses of the clients and identifies any client records which have not been returned to the client.

## Section 6 – ACKNOWLEDGEMENT

- I acknowledge that this de-registration submission speaks solely to my professional accounting firm registration. This submission does not impact my registration as a member of CPA Alberta or as a professional corporation (if applicable). Should I choose to cease my registration with CPA Alberta as a member or as a professional corporation, I understand that I must submit a request and meet the requirements for cessation for any additional registration I hold.

## Section 7 – DESIGNATED MEMBER DECLARATION

I, \_\_\_\_\_, am authorized to make this declaration on behalf of the professional accounting firm (PAF) and having completed all sections above, hereby request that the PAF and/or its office at the location indicated above, be removed from the Register of the Chartered Professional Accountants of Alberta. I declare that all partners (if applicable) have been notified of and agree to the de-registration of this PAF and/or its office.

\_\_\_\_\_  
**Signature** - Designated Member under section 50(e) of the *CPA Act*

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

## SUBMIT to CPA Alberta office

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