

## PROFESSIONAL ACCOUNTING FIRM CHANGE IN EMPLOYMENT RESPONSIBILITY - AFFILIATE ASSESSMENT FORM

In accordance with Section 13 of the *Chartered Professional Accountants Regulations*, every registered professional accounting firm (PAF) must ensure that, for each area of service of professional accounting practice and public accounting practice in which the firm plans to engage, satisfactory evidence that each CPA member within the firm who has the authority to issue any of these services on behalf of the firm demonstrates 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

☐ \*Promotion to partner (within existing PAF) ☐ New responsibility for entire engagement (within existing PAF) ☐ Change of PAF (personal move)

\*Note: In situations where a CPA has become a partner, the professional accounting firm's designated member **must** affirm the partnership in writing to CPA Alberta. You are encouraged to contact your firm's designated member and ensure that such documentation has been forwarded or is attached to this form.

Name of Professional Accounting Firm: \_\_\_\_\_

### Section 3 – AFFILIATE LICENSE

Which province(s) are you registered/licensed to provide services? \_\_\_\_\_

Are you looking to provide additional services in Alberta beyond what you are registered/licensed to provide in the province(s) indicated above? ☐ Yes ☐ No

If so, what are the additional 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 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

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### Section 5 – AREAS OF PRACTICE

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

#### FOUNDATIONAL AREAS:

- |   |  |
|---|--|
| <input type="checkbox"/> Audit engagement<br><br><input type="checkbox"/> Review engagement<br><br><input type="checkbox"/> Specified auditing procedures | <input type="checkbox"/> Compilation engagement<br><br><input type="checkbox"/> Accounting services<br><br><input type="checkbox"/> Advice, interpretation, or filing of tax returns or other statutory information filing |
|---|--|

#### OTHER AREAS:

- |  |   |
|--|---|
| <input type="checkbox"/> Business valuation<br><br><input type="checkbox"/> Insolvency | <input type="checkbox"/> Other (specify): _____<br><br><input type="checkbox"/> Forensic accounting, financial investigation or financial litigation support services |
|--|---|

### 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

**CONTINUING PROFESSIONAL DEVELOPMENT** – Provide information regarding relevant CPD in the areas of practice you plan to conduct practice in that was completed **within the LAST FIVE (5) YEARS**.

Area of practice as identified above	CPD activity (course, conference, seminar ) and topic	Date(s)	Hour(s)	Course provider, source or audience

Note: If necessary, additional information should be provided on a separate page. You may choose to provide your CPD details in a format other than above, however, you must clearly identify each CPD activity and which specified area of practice it relates to. Any such document must be attached and forms a part of this assessment.

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### 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 5.

**Function** – Identify one function from the following

Assurance ONLY (audit, review and 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

### 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](mailto:PAF@cpaalberta.ca)