

Practitioners Guide

Information and services from CPA Alberta
to help you with your practice.



Professional accounting firms in Alberta are regulated by CPA Alberta. This publication will act as a guide to the CPA Alberta resources available to and obligations of professional accounting firms.

Table of Contents

- 1 Professional Accounting Firm - Designated Member
- 2 Professional and Public Accounting Practice - Varied Registration Model
- 7 Naming Conventions
- 8 Professional Liability Insurance Requirements
- 8 Practical Experience
- 9 Practice Review
- 9 Conduct and Discipline
- 10 Professional Services
- 11 Other Resources

Professional Accounting Firm— Designated Member

Under section 50(e) of Alberta's Chartered Professional Accountants Act, every professional accounting firm (PAF) must identify a Chartered Professional Accountant (CPA) who is designated by the firm to receive correspondence and answer questions from the Chartered Professional Accountants of Alberta (CPA Alberta) on any matter. There are several responsibilities that come with the role of the designated member—for that reason, the firm will typically identify a partner to fulfil this role; in the case of a sole practitioner, the practitioner will fulfil this responsibility.

What is often misunderstood is that the designated member acts for the entire professional accounting firm in Alberta. Consequently, firms with multiple locations must not only agree as to who the representative will be, but the firm must also have internal processes in place to both notify the designated member of matters that may arise that could involve CPA Alberta and provide information to specific offices of items brought to the attention of the designated member by CPA Alberta.

Responsibilities of the Designated Member

Each registered professional accounting firm must designate a member (Chartered Professional Accountant):

- a. To receive correspondence and answer questions from CPA Alberta on any matter, including registration, practice reviews and disciplinary proceedings, and
- b. To be the firm's representative for the purpose of practice review and complaints inquiry processes, including discipline hearings and appeals.

Common Roles of the Designated Member

Discipline

The designated member would be contacted if a complaint were received by CPA Alberta related to the firm (not its individual members). The designated member would continue to be the point of contact for the matter until it is concluded. Another party can be requested by the designated member of the firm to be contacted on the matter; however, the designated member will continue to be informed of all decisions, whether by the Complaints Inquiry Committee (CIC), CIC Chair, or a Discipline or Appeal Tribunal. It is the designated member who has the right to appeal a decision, where applicable.

Practice Review

The designated member is informed of the requirement to schedule a practice review for each location of the firm in Alberta. Similar to the complaint process, the designated member can request others be contacted to handle the scheduling of the practice review. CPA Alberta would look to the designated member or their delegate for a response to the draft report. The final practice review report will always be sent to the designated member.

Annual Renewal of Firm Registration

In the fall each year, the designated member is requested to provide renewal information pertaining to each location of the firm. This includes information about the partners, client base (nature and scope of practice) and proof of professional liability insurance.

CPA Partner and CPA Proprietor Requirements

All registered professional accounting firms are required to ensure that each CPA partner or CPA proprietor, and each CPA that has responsibility for an entire public accounting engagement in a specified area of practice, has met the following requirements:

1. Obtained minimum practical experience requirements (including chargeable hours, duration, and demonstrated competencies) for the services that they plan to engage in.
2. Completed the required education elective modules and has demonstrated the appropriate depths on the CPA Common Final Examination OR the CPA Canada built-for-purpose course and exam.
3. Completed learning activities within the last five years that are directly related to the competencies needed to provide the services in the areas of practice they have identified they plan to engage in.

This means that the designated member is required to inform CPA Alberta, in a timely manner, of the firm's intention to promote or hire a CPA into such a role, and provide CPA Alberta with verification of the above criteria. A verification form is available for this purpose.

In Summary

Each registered professional accounting firm must designate a CPA to fulfill the role of the designated member. This Chartered Professional Accountant will be CPA Alberta's key point of contact in all regulatory matters. It is important that firms with multiple locations in Alberta agree who the representative will be and have internal processes for notification of items brought to

the attention of the designated member. It is equally important that the firm's designated member is aware of their role and understands the associated responsibilities and obligations.

For more information about professional accounting firm registration or the designated member, email paf@cpaalberta.ca.

Professional and Public Accounting Practice Varied Registration Model

Professional accounting firms (PAFs) are registered in Alberta under the Varied Registration Model. This model provides clarity for clients and prospective clients on the types of services that a PAF can perform and will follow the standards set for PAF registrations (including licensure in some provinces) across the country. The Varied Registration Model contains four categories, which are designed to capture and accommodate the various and unique types of PAFs currently in existence:

- 1 Audit
- 2 Review
- 3 Compilation
- 4 Other regulated services (including public accounting practice services)

Under this model, PAFs are registered based on an "approvals" basis: what areas of service the firm provides. As an example, a firm may be registered as providing compilation, review, and other regulated services. PAFs that are currently restricted from providing some services are categorized accordingly. For example, a firm restricted from performing assurance services would be registered in the following categories: Compilation and Other regulated services.

Registration in this model is based on the training, qualifications, and experience of the members of the PAF. So, within any given PAF, different CPAs may be able to provide different services. CPA Alberta assesses any member who has the authority to issue any services defined as professional or public accounting practice on behalf of the firm to determine their eligibility to provide these services based on the requirements outlined in the Varied Registration Model. It is subsequently the firm's responsibility to ensure appropriate individuals are providing appropriate services to clients and based on the staff member's assessment as provided by CPA Alberta. This ensures that appropriately trained and qualified individuals are able to provide the services they are qualified and competent to deliver.

Category Requirements

Each of the four categories in the Varied Registration Model has education, experience and examination requirements established that must be met in order to be eligible to supply the service.

AUDIT ENGAGEMENTS

EDUCATION

Professional Education Examinations

Successful completion of the assurance and taxation electives, including examinations. If not completed as a part of original certification, CPA is required to complete CPA Canada built-for-purpose course and exam or equivalent.

Legacy electives

CA - CA education program

CGA - PA1, AU2 and Tax 2

CMA - Audit I, Audit II, Tax I, Tax II, and Tax III

Final Examination

Successful completion of an approved national final examination (i.e. CFE, UFE, CGA, CMA). In the case of successful completion of the CFE, applicant must demonstrate depth in financial reporting and assurance.

Additional Education Requirements

CPAs who successfully completed the assurance and taxation electives (or built-for-purpose exam) more than five years before applying for PAF registration are required to take additional continuing professional development to ensure current knowledge with no less than one (1) course in each of the following:

- Accounting standards in the relevant framework(s)
- Canadian Auditing Standards (CAS)

EXPERIENCE

Duration

24 months of full-time qualifying experience within the most recent five-year period. Qualifying experience must be gained through a professional accounting firm with a registered pre-approved program in external audit OR five (5) years of continuous full-time qualifying experience in a professional accounting firm registered to provide audit engagements.

Experience must be under the supervision of a member who practices in the area of audit.

Any experience obtained prior to December 31, 2018 in a professional accounting firm registered to provide audit engagements will be deemed as qualifying experience should it fall within the most recent five-year period upon application.

Chargeable Hours

Demonstrate the following through a professional accounting firm deemed to provide qualifying experience for duration as noted above:

- 1250 assurance hours; of which a minimum of 625 hours must be obtained in audits of historical financial information

Competency

Applicant must provide evidence of:

- a core in the financial reporting competency area (requiring experience in at least three financial reporting competency sub-areas)
- a depth in the audit and assurance competency area (requiring that the competencies be developed in all three audit and assurance competency sub-areas, two at Level 2)

Diversity

Diversity of assurance experience to be gained through a variety of audit clients and/or a variety of audit experiences, a part of which may be gained through review clients, to the satisfaction of the Registrar.

REVIEW ENGAGEMENTS

EDUCATION

Professional Education Examinations

Successful completion of the assurance and taxation electives, including examinations. If not completed as a part of original certification, CPA is required to complete CPA Canada built-for-purpose course and exam or equivalent.

Legacy electives

CA - CA education program

CGA - PA1, AU2 and Tax 2

CMA - Audit I, Audit II, Tax I, Tax II, and Tax III

Final Examination

Successful completion of an approved national final examination (i.e. CFE, UFE, CGA, CMA). In the case of successful completion of the CFE, applicant must demonstrate depth in financial reporting and assurance.

Additional Education Requirements

CPAs who successfully completed the assurance and taxation electives (or built-for-purpose exam) more than five years before applying for registration are required to take additional continuing professional development courses to ensure current knowledge with no less than one (1) course in each of the following:

- Accounting standards in the relevant framework(s)
- Assurance course covering Canadian Standard on Review Engagements (CSRE)

EXPERIENCE

Duration

24 months of full-time qualifying experience within the most recent five-year period. Qualifying experience must be gained through a professional accounting firm with a registered pre-approved program in review and/or external audit **OR** five (5) years of continuous full-time qualifying experience in a professional accounting firm registered to provide review and/or external audit engagements.

Experience must be under the supervision of a member who practices in the area of assurance.

Any experience obtained prior to December 31, 2018 in a professional accounting firm registered to provide review and/or external audit engagements will be deemed as qualifying experience should it fall within the most recent five-year period upon application.

Chargeable Hours

Demonstrate the following through a professional accounting firm deemed to provide qualifying experience for duration as noted above:

- 1250 assurance hours; of which a minimum of 625 hours must be obtained in providing assurance of historical financial information

Competency

Applicant must provide evidence of:

- experience in at least three financial reporting competency sub-areas
- experience in at least two competency sub-areas (both at Level 2) from the audit and assurance competency area
- depth in one competency area (at their choice)

Diversity

Diversity of assurance experience to be gained through a variety of assurance clients and/or a variety of assurance experiences, to the satisfaction of the Registrar.

COMPILATION ENGAGEMENTS

| EDUCATION | EXPERIENCE |
|---|---|
| <p>Professional Education Examinations Successful completion of the taxation elective, including examination. If not completed as a part of original certification, CPA is required to complete the tax elective from the CPA Western School of Business (CPAWSB), or equivalent.</p> <p>Legacy electives CA – CA education program CGA – PA1 and Tax 2 CMA – Tax I, Tax II and Tax III</p> <p>Final Examination Successful completion of an approved national final examination (i.e. CFE, UFE, CGA, CMA). In the case of successful completion of the CFE, applicant must demonstrate depth in financial reporting plus one other depth area.</p> <p>Additional Education Requirements CPAs who successfully completed the taxation elective more than five years before applying for registration are required to take additional continuing professional development courses to ensure current knowledge with no less than one (1) course covering compilation engagements.</p> | <p>Duration 24 months of full-time qualifying experience within the most recent five-year period. Qualifying experience must be gained through a Pre-approved Program in a professional accounting firm OR through the Experience Verification Route gained in a professional accounting firm registered to provide any professional accounting practice services. Experience must be under the supervision of a member who practices in the area of compilation.</p> <p>Chargeable Hours Demonstrate the following through a professional accounting firm deemed to provide qualifying experience for duration as noted above:</p> <ul style="list-style-type: none"> • 625 hours in compilation <p>Hours spent on the audit or review of historical financial information are accepted as compilation hours.</p> <p>Competency</p> <ul style="list-style-type: none"> • Applicant must provide evidence of: • experience in at least three financial reporting competency sub-areas <p>depth in one competency area (at their choice)</p> <p>Diversity Additional experience in tax and advisory services to the satisfaction of the Registrar.</p> |

OTHER REGULATED SERVICES (INCLUDING PUBLIC PRACTICE SERVICES)

| EXAMINATION | EXPERIENCE |
|---|---------------------------------|
| <p>Professional Education Examinations Where the member will be providing taxation services: successful completion taxation elective, including examination. If not completed as a part of original certification, the CPA is required to complete the tax elective from the CPAWSB, or equivalent.</p> <p>Legacy electives CA – CA education program CGA – PA1 and Tax 2 CMA – Tax I, Tax II and Tax III All other regulated services excluding taxation: None</p> <p>Final Examination Successful completion of an approved national final examination (i.e. CFE, UFE, CGA, CMA).</p> | <p>Duration None</p> |

Other Regulated Services Continued

| EXAMINATION | EXPERIENCE |
|---|------------|
| <p>Additional Examination Where the member will be providing taxation services: If taxation elective was not completed as a part of original certification, the CPA is required to complete the tax elective from the CPAWSB, or equivalent.</p> <p>All other regulated services excluding tax: None</p> <p>Additional Education Requirements Where the member will be providing tax services: Successful completion of no less than one (1) course in the area of tax specific to the nature of the business in the intended areas of practice</p> <p>Where the member will be providing other regulated services, excluding tax service: evidence satisfactory to the Registrar of continuing professional development to the satisfaction of the Registrar or Registration Committee that the member has depth of knowledge required to provide services in the intended areas of practice.</p> | |

CPAs with responsibility for an entire accounting engagement in a specified area of practice

A registered professional accounting firm that is adding a new (or promoting an existing) CPA to have responsibility for an entire accounting engagement will need to ensure the CPA has met the Varied Registration Model requirements. Each new CPA to this role will need to complete a Change in Responsibility assessment form and the firm must ensure the form is submitted to CPA Alberta offices in a timely manner.

Promoting a CPA to partner within an existing firm

A registered professional accounting firm that is promoting a CPA from within the firm will need to ensure the potential partner has met the Varied Registration Model requirements. Each new partner will need to complete a Change of Responsibility assessment form and the firm must ensure the form is submitted to CPA Alberta offices in a timely manner.

Bringing a new partner on board

A registered professional accounting firm that is bringing a new partner on board will need to ensure the partner has met the Varied Registration Model requirements. Each new partner will need to complete a Change in Responsibility assessment form and the firm must ensure the form is submitted to CPA Alberta offices in a timely manner.

Planning to change firms

When a CPA is changing from one professional accounting firm to another, and is taking on the role of a partner, proprietor, or a CPA who has responsibility for an entire public accounting engagement in a specified area, the member will be required to meet the Varied Registration Model requirements. In some cases, the course may have previously been taken, and will not need to be repeated—the CPA will need to complete a Change of Employment assessment form and have it submitted to CPA Alberta offices by their new firm (employer) in a timely manner.

Returning to public practice after time away

If a CPA is returning to public practice in the role of partner or proprietor, or returning as a staff CPA who will have responsibility for an entire engagement, then the CPA must ensure that they meet the Varied Registrations Model requirements. The CPA will need to complete a New Applicant or Change of Responsibility assessment form (depending on whether they are becoming a partner of an existing firm or establishing a new one) and have it submitted to CPA Alberta offices by their firm or prior to receiving a professional accounting firm application (as applicable).

Starting a new professional accounting firm

If a CPA is planning on establishing a new professional accounting firm, regardless of whether they were a partner or an employee of an existing firm, the CPA must ensure that they meet the Varied Registrations Model requirements. The CPA will need to complete a New Applicant assessment form and have it submitted to CPA Alberta offices prior to commencing the practice.

CPA who trained outside of public practice

CPAs who obtained their practical experience outside of public practice will have to obtain the minimum practical experience in professional or public accounting practice before they will be eligible to register a professional accounting firm or become a partner of an existing firm. In these cases, changing career paths will require the CPA to meet the Varied Registration Model requirements post-designation.

Naming Conventions

Practice Names

The name of the Professional Accounting Firm (PAF) must fall within the stipulations set out in Rule 401 of the Rules of Professional Conduct with Guidance.

The Rule states that naming conventions are meant to allow CPAs and firms “to conduct their practices under names which reflect their individual preferences and which are appropriate for their particular marketplaces”.

When considering a possible practice name, consider what would be acceptable by CPA Alberta for registration purposes. CPA Alberta considers the following to be an “identifiable concern,” if a practice name is:

- misleading;
- self-laudatory;
- exclusionary (implying that others do not or cannot offer similar services);
- limiting to others (e.g. if reference is made to a location, region or area);
- profane, vulgar, immorally suggestive or of similar poor taste; or
- such that the good reputation of the CPA profession may be impaired or compromised.

It is important to note, for a professional corporation, any practice name that is inconsistent with the registered corporate name is considered to be misleading.

When using a name and presenting it to the public, all other Regulations, Bylaws and/or Rules relating to it must be followed (e.g. noting Chartered Professional Accountant(s), Limited Liability Partnership, and/or association, as applicable).

It is strongly recommended that, prior to purchasing materials such as stationary, signage, and advertising, please have the possible firm name reviewed by CPA Alberta’s Corporate Registrations team. This will ensure that the name does not present any identifiable concerns.

Descriptive Style

Under Rule 402 of the Rules of Professional Conduct with Guidance, professional accounting firms (PAFs) are required to use “Chartered Professional Accountant(s)” in conjunction with their firm name—what is known as the firm’s descriptive style.

In Alberta, the use of the initials “CPA” as part of the firm name does not meet this requirement – the descriptive style must be spelt in full.

For example:

- Smith & Doe, Chartered Professional Accountant(s)

Regardless of the services performed or offered, using “Chartered Professional Accountant(s)” as part of the firm name or as a descriptive style is viewed as carrying on a professional or public accounting practice and firm registration will be required.

In situations where one or more CPAs operate a professional accounting firm in partnership with someone who is not a CPA, the firm cannot practice under the style of “Chartered Professional Accountant(s)” unless the CPAs who are owners of the practice, exercise control of the firm.

Signing Reports

PAFs are required to perform engagements under the name approved by CPA Alberta, which includes descriptive style. Therefore, assurance and compilation engagement reports must be signed using the PAFs registered name.

For example:

- Smith & Doe, Chartered Professional Accountants; or
- John Doe Professional Corporation, Chartered Professional Accountant

To change your firm name or descriptive style, you must first contact the Corporate Registrations team at PAF@cpaalberta.ca.

Professional Liability Insurance (PLI) Requirements

For the purpose of registration as a professional accounting firm (PAF), with the exception of limited liability partnerships, an applicant must provide satisfactory evidence to the Registrar that the practice carries professional liability insurance (PLI) for all services offered to the public by that PAF in an amount not less than:

- a. \$1,000,000 per incident excluding defense costs where one registrant is engaged in the practice;
- b. \$1,500,000 per incident excluding defense costs where two or three registrants are engaged in the practice; and
- c. \$2,000,000 per incident excluding defense costs where four or more registrants are engaged in the practice.

For the purpose of registration as a limited liability partnership (LLP), the applicant must provide satisfactory evidence to the Registrar that the partnership carries professional liability insurance in an amount not less than:

- a. \$2,000,000 per incident for partnerships with fewer than 4 chartered professional accountants or professional corporations engaged in the partnership's practice, and

- b. \$2,500,000 per incident for partnerships with 4 or more chartered professional accountants or professional corporations engaged in the partnership's practice.

The onus is on the PAF to ensure that they have sufficient PLI in the amounts noted above. Should changes occur to the number of registrants engaged in the practice within a firm, insurance coverage must be amended with the firm insurance brokers accordingly. The PAF will be required to declare that they are in compliance with the PLI requirements during the annual renewal process. The PLI information is also reviewed when a PAF undergoes Practice Review.

Where a PAF ceases to operate, the designated member of the PAF must ensure that it or its successor carries professional liability insurance in an amount not less than \$1,000,000 per incident, covering the services rendered prior to cessation of practice by that PAF and its employees. They are required to maintain coverage for a period of no less than six (6) years following such cessation.

If you have any questions regarding professional liability insurance requirements, please contact the Corporate Registrations team at PAF@cpaalberta.ca.

Practical Experience

Professional accounting firms can choose to support training future CPAs to gain the requisite practical experience requirements within the CPA certification program. The CPA certification program consists of academic prerequisites, the CPA Professional Education Program, the final examination and relevant practical experience.

There are two routes through which future CPAs can obtain their practical experience:

- Pre-approved programs: in which future CPAs gain relevant experience in training positions pre-approved by the profession
- Experience verification: in which future CPAs demonstrate relevant experience at an employer that is not pre-approved

Professional accounting firms can train CPA candidates in either of these routes.

CPA Alberta's Practical Experience team assists interested professional accounting firms in determining eligibility to set up a training program and ensures that all registered Pre-Approved Program Providers continue to meet the minimum standards to maintain this registration.

Those interested in learning more about training future CPAs can contact the Practical Experience team at ppr@cpaalberta.ca.

Practice Review

The Practice Review program fulfills a mandatory requirement for CPA Alberta to review all registered professional accounting firms (PAFs) and professional services providers (PSPs) who perform assurance, auditing and compilation engagements, as well as tax services, while providing an educational experience to members and firms. CPA Alberta's Practice Review program plays an essential role in protecting the public by assessing firms' compliance with professional standards, by taking appropriate follow-up or remedial action in instances of non-compliance, and by providing one-on-one education to firms. Reviews for all registered CPA professional accounting firms or professional service providers are to be conducted no less than once every three years. The costs of a practice review are charged on an hourly basis to the PAF or PSP and will be dependent on the extent of the activity.

The purpose of a practice review is to determine whether the practice of a professional accounting firm (PAF) or professional service provider (PSP):

- Complies with the standards set out in the CPA Canada Handbook - Accounting and Assurance and the CPA Canada Public Sector Accounting Handbook;
- Complies with the standards of practice as set out in the CPA Alberta Rules of Professional Conduct;
- Maintains sufficiently high standards in regards to generally accepted standards in the profession, and;
- Adheres to the identified tax management standards as approved by the CPA Alberta Board.

For more information on practice reviews, please visit www.cpaalberta.ca/Protecting-the-Public/Practice-Reviews.

Conduct and Discipline

Alberta CPAs are trusted advisors to the public. They are accountable for and manage critical, confidential financial information. As such, they must act in a professional, ethical and competent manner at all times.

CPA Alberta is the self-regulating professional organization that governs the conduct of its registrants in conformance with the Chartered Professional Accountants Act. Section 93 of the Act sets out what constitutes unprofessional conduct. The CPA Alberta Rules of Professional Conduct establish guidelines for the profession with respect to protection of the public and the conduct of its members. You must be familiar with the Rules and comply with them.

Anyone can initiate a complaint alleging unprofessional conduct by a registrant. All complaints are put through the complaints inquiry process. That process involves CPA Alberta's Conduct and Discipline team working with the Complaints Inquiry Committee. The CIC is made up of members of CPA Alberta and the public. The Act details the requirements for the complaints inquiry process, including how discipline and appeal tribunal hearings are to be conducted.

A registrant found guilty of unprofessional conduct faces a variety of sanctions. This can include cancellation/suspension of, or restrictions on, the registrant's ability to practice. Any sanction imposed on a registrant must be published so that the public has notice of it.

Professional Services

In today's complex world, CPAs are often faced with resolving challenging issues on which confidential feedback and guidance may be of benefit. The Professional Services program can provide this valuable sober second thought. The mandate of the department is to advise and assist all members in meeting their responsibilities to clients, employers and the public. The emphasis is on providing early, confidential advice and assistance for members and/or firms to consider, in an effort to avoid more serious and costly problems—such as litigation claims, legal costs, and complaints requiring disciplinary action—down the road.

Services include advisory and consultation services about technical, professional and ethical issues, group presentations on topics of interest, articles on critical topics, and on-line postings of relevant material, as well as other valuable services for CPAs and students across all employment sectors.

All this information can be found on our website:
www.cpaalberta.ca/Services/Professional-Services

Advisory and Consultation

Advisory and consultation services are provided to CPAs, candidates, and the public on a broad range of topics such as independence, conflict of interest, practice management, Continuing Professional Development, accounting and assurance standards, and many others. This service is confidential, free of charge and is intended to provide only informal feedback. If you have an advisory or consultation question, email advisory@cpaalberta.ca or call 403.299.1309, or toll-free at 1.800.232.9406.

Buy/Sell/Merger/Shared Space Opportunities

Free service provided to those looking to either buy a practice/block of accounts, sell a practice/block of accounts or merge with another practitioner. Also allows those with surplus office space to search for compatible sub-tenants.

If you wish to advertise in our Buyers, Sellers, Mergers & Office Space section please visit www.cpaalberta.ca/Services/Buyers-Sellers-Mergers-and-Office-Space for more details.

Employment Opportunities

The job board is consistently one of the most visited pages of the CPA Alberta website, making it a perfect resource to find your next employee, advance your own career or find a volunteer position in the community.

www.cpaalberta.ca/Services/Career-Centre/Job-Board

Fee Dispute Mediation and Arbitration

Occasionally, CPA Alberta receives questions or complaints from clients of members in public accounting regarding the fees charged for services rendered. CPA Alberta's governing Act, Bylaws, and Rules of Professional Conduct do not allow CPA Alberta to decide how much a firm may charge. However, to help both parties settle a disagreement, CPA Alberta offers a Fee Mediation and Arbitration Service. This service is free, provided that both parties enter into the written fee resolution agreement, with all collection action ceasing.

www.cpaalberta.ca/Services/Professional-Services/Resolving-a-Fee-Dispute

Practitioners Emergency Assistance Plan (PEAP) Checklist

As the careers of CPA's in professional accounting firms evolve, the requirement to start thinking about the transition of the professional accounting firm or succession of clients should they no longer be capable of carrying on becomes more important. That succession process is greatly assisted through the preparation of the PEAP. The objective of the PEAP is to provide CPA Alberta with guidance to allow them to assist in the administration of your firm during an emergency transition period. The underlying checklist forms the basis of the PEAP and was previously included in the publication, Succession Planning Toolkit, Leveraging a Life's Work by Dr. Steven J. McIntyre-Smith, Ph.D, MIDM.

www.cpaalberta.ca/Services/Professional-Services/Practitioners-Emergency-Assistance-Plan

The Practitioner's Toolkit

Organized into the stages of practice development, this comprehensive website will guide you step-by-step through the process of managing, growing and ultimately disposing of your small or medium-sized practice. With time-saving tools, advice, and professional resources, The Practitioner's Toolkit website can help you take your practice to the next level.

www.knotia.ca/Knowledge/Home.aspx?productID=560

Member Savings and Offers

This program highlights pricing discounts available to Alberta accountants. Special rates and deals have been negotiated with a broad spectrum of suppliers. In Alberta, this service is nationally organized and administered by CPA Canada.

www.cpaalberta.ca/Members/Savings-and-Offers

Other Resources

CPA Logo Use for Firms and Members

Alberta CPAs and firms who wish to use the CPA logo on their business cards, social media profiles, etc., may download it after they have agreed to comply with the conditions for using the CPA visual identity outlined in the CPA & DESIGN MARK MEMBER AGREEMENT. You can access this agreement here:

www.cpaalberta.ca/Members/CPA-Designation-and-Logo-Use

Daily Dividends

Twice a month, an alert is sent out to Alberta CPAs to highlight articles of interest from CPA Alberta's news and information website, Daily Dividends. The online publication provides information and updates on a variety of topics of interest. You can access it online any time at:

www.dailydividends.cpaalberta.ca

Dividends Magazine

Dividends is CPA Alberta's member magazine exploring the world of business and issues that impact the day-to-day responsibilities of Alberta CPAs. Dividends provides relevant information to CPAs in their success, highlights matters of importance, and celebrates their achievements. Dividends magazine is distributed to members via mail or electronically three times a year. You can check out previous issues here:

www.cpaalberta.ca/Members/Dividends

Need help?

Make CPA Alberta your FIRST CALL

General Inquiries

Calgary

Chartered Professional Accountants of Alberta
800-444 7 Avenue SW
Calgary, Alberta, T2P 0X8
T: 403.299.1300
F: 403.299.1339

Edmonton

Chartered Professional Accountants of Alberta
1900 TD Tower, 10088 - 102 Avenue
Edmonton, Alberta, T5J 2Z1
T: 780.424.7391
F: 780.425.8766

Hours: Monday to Friday, 8:30 am - 4:30 pm
Toll-free: 1.800.232.9406
Email: info@cpaalberta.ca

Member Registrations

Email: registrations@cpaalberta.ca

Corporate Registrations

To register as a professional accounting firm (PAF),
email: paf@cpaalberta.ca

To register as a professional corporation (PC),
email: profcorp@cpaalberta.ca

Practical Experience

Candidate inquires: PracticalExperience@cpaalberta.ca

Employer inquires: ppr@cpaalberta.ca

Mentor inquires: PERmentorship@cpaalberta.ca

Practice Review

Email: practicereview@cpaalberta.ca

Conduct and Discipline

Email: conduct@cpaalberta.ca

Professional Services

Email: advisory@cpaalberta.ca