

**PROFESSIONAL ACCOUNTING FIRM
CHANGE IN EMPLOYMENT RESPONSIBILITY
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 – 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:

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

OTHER AREAS:

- | | |
|---|--|
| <input type="checkbox"/> Business valuation | <input type="checkbox"/> Other (specify): _____ |
| <input type="checkbox"/> Insolvency | <input type="checkbox"/> 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.

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

EDUCATION – Provide information regarding relevant additional education in the areas of practice you plan to conduct practice in that was completed **within the LAST FIVE (5) YEARS**.

Foundational area as identified above	Education (course and examination)	Date(s)	Hour(s)	Course provider

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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.

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 | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Auditor’s Report | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Review Engagement Report | <input type="checkbox"/> Yes | <input type="checkbox"/> 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

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Email to: PAF@cpaalberta.ca