

PRACTICAL EXPERIENCE VERIFICATION AND EMPLOYER DETAILS

The Chartered Professional Accountants (CPA) requires the information requested by this form in order to assess the member's accounting practical experience. The member is responsible to complete this form then forward it to the employer from which verification of qualifying experience is being sought. **Please ensure a separate form is used for each employer.**

Section 1 – Member Information

Name in full
First name Middle Name(s) Last name

Previous name(s)
 (if applicable)

Section 2 – Employer Details

Employer Name

Postal address

City Province/State

Postal/Zip Country

Section 3 – Nature of Business

Public accounting – Make selection(s) that best describe the nature of practice conducted by this firm

- | | | | |
|--|---|-----------------------------|---|
| <input type="checkbox"/> Assurance engagements | <input type="checkbox"/> Taxation | Compilation | <input type="checkbox"/> Internal Audit |
| <input type="checkbox"/> Business Advisory | <input type="checkbox"/> Business valuation | Forensic/Litigation support | <input type="checkbox"/> Insolvency |
| <input type="checkbox"/> System Management | <input type="checkbox"/> Mergers/Acquisitions | Actuarial Services | <input type="checkbox"/> SOX services |

Non-public accounting – Make selection(s) that best describe the nature of practice conducted by this employer

- | | | | |
|---|--------------------------|-------------------------|--------|
| <input type="checkbox"/> Financial Services | Manufacturing | Natural Resources | Retail |
| <input type="checkbox"/> Technology | Real Estate/Construction | Other (please describe) | |

Please provide examples of the major clients, customers or recipients of the products or services

Section 4 – Corporate Structure and Size

Size of business or practice

Total number of staff Number of partners/owners

Corporate structure – Make selection(s) that best describe the corporate structure

For profit corporation	Not-for-profit Corporation	Public sector
Partnership	Proprietorship	Other please describe
Publically listed	Publicly traded	Privately owned/not listed

Other information or description of place of corporate structure or practice

Section 5 – Member's Employment Details

Employment Commenced: (mm/dd/yy) Employment Ended: (mm/dd/yy) Full-time
 Part-time _____ % of week

Extended leave of absence (in excess of 8 weeks per annum): If yes, total working days absent:

Please indicate the title of each position held by the candidate and the level or seniority of the position within the overall management or governance structure. For example, indicate if the applicant was a senior executive, director, manager or officer.

1. Title /Position Held

Seniority Level Held position from To

2. Title /Position Held

Seniority Level Held position from To

Use additional paper as required

Section 6 – Public Accounting Practice ONLY – Chargeable Hours

If the employer is a public accounting firm, please complete this section as it directly relates to the chargeable hours obtained by the member while employed with the firm. Chargeable hours are defined as:

Hours accumulated while providing services in the practice of public accounting and are normally chargeable to clients. Chargeable hours do not include “work of a routine or clerical nature.”

Chargeable hours obtained by the candidate during the duration of employment in the following areas:

Audit of Historical Financial Statements		(excluding Audit)
Assurance of Historical Financial Statements		
Other Assurance		
Taxation		
Compilation		
Total		

Section 7 – Member's Technical Competencies

For this section, please identify the level of proficiency which best shows the level of work you completed with this employer.

Levels of proficiency for qualifying practical experience are identified at three levels. Members would not typically have obtained all competencies at a level 2 proficiency - a variety of proficiency is normal. You should not report in all 20 sub-competency areas; only those relevant to your experience obtained at this employer.

Level 0 Experience that is at an administrative or clerical level.

Level 1 Experience that is at the professional level but lower than that expected of a certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy. Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competency relying on a routine approach. Works under supervision.

Level 2 The experience level expected of a certified CPA. This can include experiences with tasks that are non-routine in nature and a combination of low-to-moderate complexity with high level autonomy or high level of complexity with low autonomy. Medium to considerable difficulty is associated with a number of variables and circumstances that must be considered simultaneously; circumstances may be less clear and often requires approaches that are not practiced frequently. Works independently.

For each competency assessed as Level 1 or 2, describe the work experience evidence that supports the development of this competency sub area.

Please note ONLY provide additional information for those competency areas you have developed at this employer.

For additional information and illustrative examples of each of the competency and sub competency areas please refer to <https://pert.cpa-services.org/Student/TrialAssessment>. On this tool, select the blue circle with a ? in it on the right hand side of the selected field for the additional information and examples.

Please complete the following by identifying the appropriate level of work completed with this employer and specifics about your previous position that supports the level assessed.

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Financial Reporting	1. Financial Reporting Needs and Systems	<p>Analyze/identify financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Evaluate/review the appropriateness of the basis of financial reporting; or</p> <p>(b) Evaluate/review reporting processes to support reliable financial reporting</p>	<p>Explain the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Analyze/identify the appropriateness of the basis of financial reporting; or</p> <p>(b) Analyze the accuracy and reliability of financial information</p>	<p>Use the accounting system to process transactions and/or generate reports.</p> <p>Verify mathematical accuracy of financial information (sub-totals, totals).</p> <p>Perform simple reconciliations.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Financial Reporting	2. Accounting Policies and Transactions	<p>Evaluate/review appropriate accounting policies and procedures; or</p> <p>Evaluate/review treatment for routine and non-routine transactions; or</p> <p>Analyze/research treatment for complex events/transactions.</p>	<p>Analyze/research the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); or</p> <p>Analyze/research treatment for routine transactions</p>	<p>Record accounting entries for routine transactions. Roll-forward provisions from prior years.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Financial Reporting	3. Financial Report Preparation	Analyze/prepare financial statements, including note disclosures.	Explain financial statements, including note disclosures	Verify mathematical accuracy of the financial statements and note disclosures.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Financial Reporting	4. Financial Statement Analyses	Analyze/prepare management communication (e.g., MD&A), or Analyze/prepare financial reporting results for stakeholders (internal or external), or Analyze/prepare/predict the impact of strategic, and operational decision on financial results (external or internal).	Explain the management communication (e.g., MD&A), or Explain financial reporting results for stakeholders (external or internal), or Explain the impact of strategic and operational decision on financial results (external or internal).	Calculate ratios and/or % changes in account balances.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Audit & Assurance	1. Internal Control	<p>Evaluate/review the entity's risk assessment processes; or</p> <p>Evaluate/review the information system, including related processes.</p>	<p>Analyze/prepare the entity's risk assessment processes; or</p> <p>Analyze the information system, including related processes.</p>	Execute procedures that relates to existing internal controls.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Audit & Assurance	2. Internal audit or external assurance requirements, basis and risk assessment	<p>Analyze an entity's assurance needs or explain the implications of pending changes in assurance standards, plus</p> <p>Basis: Analyze which set of criteria to apply to the subject matter being evaluated, or analyze which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Evaluate issues related to the undertaking of the engagement or project, or evaluate materiality for the assurance engagement/ project or evaluate the risks of the project (for audit engagements, evaluate the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p>Explain an entity's assurance needs or explain the implications of pending changes in assurance standards, plus</p> <p>Basis: Explain which set of criteria to apply to the subject matter being evaluated, or explain which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Explain issues related to the undertaking of the engagement or project, explain/calculate materiality for the assurance engagement/project, or explain the risks of the project (for audit engagements, explain the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	Assemble information about the business (external), or department (internal).
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Audit & Assurance	3. Internal audit projects or external assurance engagements	<p>Work plan: Evaluate/develop/review appropriate procedures based on the identified risk of material misstatement, analyze/perform the work plan, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders.</p>	<p>Work plan: Analyze/perform the work plan on less complex/riskier areas, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders.</p>	Compile planning documentation. Coordinate third party confirmations; identify outstanding items.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Finance	1. Financial analysis & planning	Evaluate/review the entity's financial state, or Evaluate/review financial proposals and financing plans	Analyze the entity's financial state, or Analyze/prepare financial proposals and financing plans	Perform calculations to support analysis (ratios and/or % changes in account balances).
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Finance	2. Treasury management	Analyze the entity's cash flow and working capital, plus Evaluate/review the entity's investment portfolio, or Evaluate/review sources of financing and decisions affecting capital structure, or Evaluate/review the entity's cost of capital, or Evaluate/review decisions related to distribution of profits	Explain/calculate the entity's cash flow and working capital, plus Analyze/research the entity's investment portfolio (less complex), or Analyze/research sources of financing and decisions affecting capital structure, or Analyze/research the entity's cost of capital, or Analyze/research decisions related to distribution of profits	Record investment/FX transactions based on confirmations; update market values from third-party sources, if applicable. Reconcile differences between records and third-party statements
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Finance	3. Capital budgeting Valuation Corporate finance	<p>Analyze/prepare financial models or business plans as part of or in addition to:</p> <p>Evaluate/review capital budgeting processes and decisions, or</p> <p>Evaluate/review the value of a tangible asset or</p> <p>Analyze/estimate the value of an intangible asset, or analyze/estimate the value of a business, or</p> <p>Evaluate/review financial risk management policies, or</p> <p>Analyze the use of derivatives as a form of financial risk management, or</p> <p>Evaluate/review the purchase, expansion or sale of a business, or</p> <p>Evaluate/advise a financially troubled entity.</p>	<p>Analyze/prepare information to aid in the capital budgeting processes and related decisions, or</p> <p>Analyze/estimate the value of a tangible asset, or</p> <p>Explain/calculate value of a business, or</p> <p>Explain financial risk management policies, or</p> <p>Explain the use of derivatives as a form of financial risk management, or</p> <p>Analyze the purchase, expansion or sale of a business, or</p> <p>Analyze possible solutions to aid a financially troubled entity.</p>	<p>Coordinate the capital budgeting process.</p> <p>Calculate market value of publicly-traded security.</p> <p>Calculate/collect multiples for market-based valuations.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Taxation	1. Income tax legislation and research	Analyze/research treatment for transactions/events, plus Draw conclusion and communicate results.	Explain the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/events.	Use Income Tax Act to assemble rates, filing deadlines and requirements.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Taxation	2. Tax compliance: corporate or personal	Analyze the general tax issues (can include assessments, notice of objection and appeals), plus Analyze/prepare a tax return	Explain the general tax issues (can include assessments, notice of objections and appeals), plus Explain tax return or analyze/prepare information to support the preparation of the tax return	Assemble information for tax return and explains required information. Use tax software to process tax returns. Prepare schedule of due dates.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Taxation	3. Tax planning: corporate or personal	<p>Analyze/estimate tax consequences or specific tax-planning opportunities for: (a) shareholders and/or their corporations, or (b) complex corporate transactions, or (c) individuals (excluding estate-planning), or</p> <p>Analyze/estimate the tax consequences of other corporate and partnership restructuring transactions, or</p> <p>Analyze/prepare estate-planning opportunities for individuals.</p>	<p>Explain/calculate the tax consequences or specific tax planning opportunities for: (a) shareholders and/or corporations, or (b) individuals (excluding estate planning), or</p> <p>Explain/calculate the tax consequences of other corporate and partnership restructuring transactions, or</p> <p>Explain/calculate the tax Estate planning opportunities for individuals.</p>	<p>Use information prepared internally/externally to explain changes arising from Federal or Provincial budgets.</p> <p>Use tax software to calculate pro- forma taxes payable under various tax planning opportunities.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Strategy & Governance	1. Governance Mission, vision, values & mandate	Analyze/prepare the entity's governance policies, processes, and/or code, and analyze/prepare information and analysis to ensure entity remains compliant with regulatory/compliance requirements, or Evaluates whether management decisions align with the entity's mission, vision and values.	Explain describes the entity's governance policies, processes, and/or code, and prepares information to aid in the analysis to ensure entity remains compliant with regulatory/compliance requirements, or Analyze management decisions to the entity's mission, vision and values.	Describe the entity's governance policies, processes, and/or code.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Strategy & Governance	2. Strategy development/ implementation	Analyze the entity's strategic objectives and evaluate related performance measures, or Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or Analyze the key operational issues and analyzes alignment with strategy.	Explain the entity's strategic objectives and analyze related performance measures, or Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or Explain the key operational issues and explains the alignment with strategy	Explain the entity's strategic objectives. Collect information on the entity's internal and external environment.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Strategy & Governance	3. Enterprise risk management	Evaluate/review components of an effective risk management program and evaluate its impact on shareholder value.	Analyze/research components of a risk management program and analyze its impact on shareholder value	Record risk responses.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Management Accounting	1. Management reporting need and systems	Analyze management information requirements, plus Evaluate/review the types of information systems used and the role they play in an organization or evaluate/recommend improvements to existing reporting systems to meet information needs, plus Analyze/research ethical and privacy issues related to information technology.	Explain management information requirements, plus Analyze the types of information systems used and the role they play in an organization or analyze potential improvements to existing reporting systems to meet information needs, plus Explain ethical and privacy issues related to information technology	Use existing information systems to generate management reports. Recognize ethical and privacy issues related to information technology.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Management Accounting	2.Planning, budgeting and forecasting	<p>Evaluate/review information inputs (including assumptions) for operational plans, budgets and forecasts, plus</p> <p>Analyze/prepare operational plans, budgets, and forecasts, plus</p> <p>Analyze implications of variances</p>	<p>Analyze/prepare information inputs for operational plans, budgets and forecasts, plus</p> <p>Explain/calculate operational plans, budgets, and forecasts, plus</p> <p>Explain/calculate variances</p>	Verify mathematical accuracy of plans, budgets and/or forecasts.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Management Accounting	3. Cost / revenue / profitability management	<p>Cost management: Explain/apply appropriate cost classifications and costing methods for management of ongoing operations, and explain/apply cost management techniques appropriate for specific decisions, and evaluate/recommend either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; or</p> <p>Revenue management: evaluate/ review sources and drivers of revenue growth; or</p>	<p>Cost management: Explain/apply the appropriate cost classifications and costing methods for management of ongoing operations, explain/apply cost management techniques appropriate for specific decisions, and analyze potential changes identified by applying process improvement methodologies; or</p> <p>Revenue management: analyze/prepare information to understand the sources/drivers of revenue growth; or</p> <p>Profitability management: explain/calculate the sensitivity analysis and analyze alternatives for sustainable profit maximization/capacity management performance.</p>	Collect information to assist with cost, revenue or profitability management.

		Profitability management: analyze/prepare sensitivity analysis, evaluate/review sustainable profit maximization and capacity management performance.		
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Management Accounting	4. Organizational/individual performance measurement	<p>Evaluate/review root causes of performance issues through one of: Analyze/research the implications of management incentive schemes and employee compensation methods, or</p> <p>Evaluate/review performance using accepted frameworks or KPIs, or</p> <p>Evaluate/review performance of responsibility centers</p>	<p>Analyze possible root causes of performance issues, through one of: Explain the implications of management incentive schemes and employee compensation methods, or</p> <p>Analyze performance using accepted frameworks or KPIs; or</p> <p>Analyze performance of responsibility centers.</p>	Calculate/prepare performance scorecard/KPI based on information supplied by units.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Section 8- Members Signature

I affirm that the information I have provided in this document is true and accurately reflects the work that I completed with this employer.

Signature

Date

Section 9- Third Party Declaration

The third-party verifier must be a person to whom the member directly reported or was otherwise directly accountable in the member's carrying out of his or her responsibilities or in the performance of his or her job functions described on this experience verification form. If the person to whom the member directly reported or was directly accountable is no longer available to provide the verification, such verification may be made by

- a person who is currently an appropriately senior manager, executive, officer, partner or director of the place of employment, or
- a person who is in a management, executive or oversight role with the professional services practice,

AND

- has personal knowledge of the member's having held the position(s) reported on this form and the member's having held the responsibilities carried out or performed the functions indicated for such position(s), or
- has access to the applicable records or documentation of the place of employment or practice and has verified following review or inspection of such records that the member held the position(s) reported on this form and carried out the responsibilities or performed the functions reported on this form.

Name in full

First name	Middle Name(s)	Last name

Email

Designation held

(e.g. CPA, CMA, CGA, CA)

Membership no.

Country of Designation

Relationship to Member

Direct Supervisor

Other (please describe)

Supervisor's Position/Title

Comments: (Please identify any concerns or inconsistencies in the information provided by the member.)

I declare I have an arm's length relationship with the member (am not a family member) and that the information on this form is an appropriate representation of the work done by the member with our company with any exceptions made in the above comment section.

Signature

Date

Section 10– Third Party Verification Not Obtained

Where the member may, due to **severe** personal circumstances (such as in the case of a political refugee) be unable to secure third party verification, the member may (in lieu of such verification) provide an affidavit sworn before a notary public attesting to the truthfulness and accuracy of the information provided in this practical experience verification form. Otherwise all reasonable efforts must be made to have the appropriate third party verification provided.

AFFIDAVIT – to be signed before a Notary Public

Due to severe personal circumstances, I, _____
am unable to secure third party verification of the information contained within this *Practical Experience Verification* document. Accordingly, I have completed the information to the best of my ability and truthfully. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the City of _____

in the province of _____, this _____

day of _____, _____ Signature of Member _____

Signed and sealed _____

A commissioner for oaths or notary public in and for the Province of _____

Section 11 – Next Steps (for Employer)

Submit the completed *Practical Experience Verification and Employer Details (PEV)* form to the CPA Alberta Corporate Registrations team. This form must be official, and therefore cannot be submitted by the member. Please submit the document electronically **BY EMAIL** to PAF@cpaalberta.ca.