

Application for recognition in view of obtaining a public accountancy permit

General information

This form is intended for the issue of a public accountancy permit or a public accountancy permit limited to review engagements. CPAs who want to obtain such a permit must meet specific professional education, examination and practical experience requirements.

In order to complete its review, the Order may request additional information. If you fail to meet all of the conditions for obtaining a public accountancy permit, the Order will notify you of the measures to be taken to do so. These measures are established by the Order pursuant to the Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec.

⚠ ATTENTION

Form reserved for members of the Order. If you are a candidate for the profession and wish to apply for your permit, please fill out the form in your file on the Order's site.

Part 1 Personal information

CPA Member No.

First name

Last name

Telephone (day)

Contact email

-

Do you hold another professional designation/degree (e.g. MTax, MBA, etc.):

Have you ever held a public accountancy permit? Yes No

What are your reasons for submitting this application (e.g. job requirements, career change, return to public accountancy)?

I would like to obtain:

the public accountancy permit limited to **review engagements**

the public accountancy permit authorizing me to perform both **audit engagements** and **review engagements**

> Should the Order determine that I do not meet the requirements to perform audit engagements, I would like to obtain the public accountancy permit limited to review engagements. The Order will also inform me of the requirements to obtain a permit authorizing me to perform audit engagements. Yes No

Part 2 Professional status

I am currently unemployed ➔ Skip to part 3 (Assurance experience)

Principal employer

Employer name

Is this a professional services firm? Yes No

If so, in what capacity do you practice? Sole proprietor Partner/shareholder Employee

Title of position

_____ Since

Name of immediate superior

Employer's address

Apt./Suite

City

Province

Postal code

Country

Telephone (office)

Ext.

Number of CPA auditors at your employer's

-

Secondary employer

Employer name

Is this a professional services firm? Yes No

If so, in what capacity do you practice? Sole proprietor Partner/shareholder Employee

Title of position

_____ Since

Name of immediate superior

Employer's address

Apt./Suite

City

Province

Postal code

Country

Telephone (office)

Ext.


Number of CPA auditors at your employer's

-

Part 3 Assurance experience

The diversity of your experience and the complexity of the engagements you performed must be evaluated by the Order. To this end, describe in **Appendix 1** each component of your assurance experience over the last five years, starting with the most recent and taking into account the following:

- ▶ Your compilation engagement (Notice to Reader) experience is not relevant and should not be included.
- ▶ In order to meet the diversity and complexity requirements provided for in the Regulation, you must have acquired significant experience during assurance engagements performed for clients in **areas of activity 1 to 7** (see table below).


 Enclose a description of the main tasks performed in your work (resumé and any other document you deem relevant). You may also provide client and/or employer references. The Order may ask you to provide the financial statements for engagements you were involved in. If necessary, provide an appendix.

Legend	
Type of engagement	
A = Audit	B = Review
Type of client/area of activity	
1. Manufacturing company	15. Mining or logging company
2. Wholesaler	16. Financial institution
3. Retailer	17. Professional
4. Contractor/subcontractor – Residential construction	18. Municipality
5. Contractor/subcontractor – Commercial construction	19. Educational institution/school board
6. Not-for-profit organization – Retailer	20. Health and social services network agency
7. Not-for-profit organization – Manufacturer	21. Daycare centre
8. Service organization	22. Cooperative – Retailer
9. Transportation company	23. Cooperative – Housing
10. Farm operator – Crops	24. Cooperative – Services
11. Farm operator – Livestock production	25. Notary administering a trust account
12. Farm operator – Processing	26. Not-for-profit organization – Charity
13. Trust	27. Not-for-profit organization – Services
14. Contractor/subcontractor – Services	28. Management/investment company
Functions	
1 = Partner	3 = Team supervisor
2 = Audit senior	4 = Other role on engagement team (please specify)

Part 4 Competency assessment

The Order must assess the depth and contemporaneity of the competencies that you have integrated as part of your professional experience and your professional education program. Therefore, please describe each competency acquired in the areas of financial reporting, audit and assurance, and taxation in **Appendix 2**.

IMPORTANT

 Depending on your situation, you may not need to complete one of the columns in **Appendix 2**.

Please carefully read the following and select the statement that applies to you.

- In the last 5 years, I have passed one of the following examinations: UFE, AU2, MU1, Post Designation Public Accounting Examination, CFE (assurance role, with depth achieved in financial reporting).
Therefore, **I do not need to complete the left column** (Academic training / vocational training).
- In the last 5 years, I have completed a 24-month period of practical experience in a preapproved public accountancy program.
Therefore, **I do not need to complete the right column** (Professional experience).
- In all other cases, **I must complete both columns** in Appendix 2.

Appendix 1 – Assurance experience

Experience 1 – Firm name				Start and end date	Number of hours in assurance	Status
				From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>	<input type="checkbox"/> Sole proprietor/ shareholder/partner <input type="checkbox"/> Employee
Type of engagement (see legend)	Client name	Type of client/ area of activity (see legend)	Functions (see legend)	Parts of the engagement you were involved in as a member of the engagement team	Engagement start and end dates	Number of hours you spent on the engagement
<input type="text" value=""/>		<input type="text" value=""/>	<input type="text" value=""/>		From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>
<input type="text" value=""/>		<input type="text" value=""/>	<input type="text" value=""/>		From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>
<input type="text" value=""/>		<input type="text" value=""/>	<input type="text" value=""/>		From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>
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Other relevant information regarding the nature and complexity of the tasks performed						

Appendix 1 – Assurance experience

Experience ② – Firm name				Start and end date	Number of hours in assurance	Status
				From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>	<input type="checkbox"/> Sole proprietor/ shareholder/partner <input type="checkbox"/> Employee
Type of engagement (see legend)	Client name	Type of client/ area of activity (see legend)	Functions (see legend)	Parts of the engagement you were involved in as a member of the engagement team	Engagement start and end dates	Number of hours you spent on the engagement
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<input type="text" value=""/>		<input type="text" value=""/>	<input type="text" value=""/>		From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>
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Other relevant information regarding the nature and complexity of the tasks performed						

Appendix 1 – Assurance experience

Experience 3 – Firm name				Start and end date	Number of hours in assurance	Status
				From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	<input type="checkbox"/> Sole proprietor/ shareholder/partner <input type="checkbox"/> Employee
Type of engagement (see legend)	Client name	Type of client/area of activity (see legend)	Functions (see legend)	Parts of the engagement you were involved in as a member of the engagement team	Engagement start and end dates	Number of hours you spent on the engagement
<input type="text"/>		<input type="text"/>	<input type="text"/>		From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>
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Other relevant information regarding the nature and complexity of the tasks performed						

Appendix 1 – Assurance experience

Experience 4 – Firm name				Start and end date	Number of hours in assurance	Status
				From <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="YYYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text" value=""/>	<input type="checkbox"/> Sole proprietor/ shareholder/partner <input type="checkbox"/> Employee
Type of engagement (see legend)	Client name	Type of client/area of activity (see legend)	Functions (see legend)	Parts of the engagement you were involved in as a member of the engagement team	Engagement start and end dates	Number of hours you spent on the engagement
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