

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.

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

IMPORTANT


⚠ Depending on your situation, you may not need to complete **Part 3**.

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

- 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 Part 3**.
- In the last 5 years, I have accumulated professional experience during a period of practical experience completed in part in a preapproved public accountancy program. **I must therefore contact the Order** as per the instructions in Part 7 to find out if I need to complete Part 3.
- In the last 5 years, I have not completed a period of practical experience in a preapproved public accountancy program. Therefore, **I need to complete Part 3**.

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
- 2 = Audit senior
- 3 = Team supervisor
- 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.

Part 5 Other professional experience

 Include a resumé describing all of your relevant professional experience. Please ensure that you provide details of recent and past experience, in public accountancy and other areas.

Part 6 Member's declaration

I hereby declare that the information provided in this application and in the accompanying documents is true, and I understand that any false or incomplete statement could have negative implications.

Signature

____/____/____
Date

Part 7 Fees and payment terms

GST 10780 3009 RT0001 QST 1006163536 TQ0001

The required fees are \$592.12 (taxes included).

In order for your application to be processed, you must pay the fees in full and ensure that all parts of this form have been duly completed.

Payment methods

- Cheque included** (payable to the Ordre des CPA du Québec)
- Credit card > The Order will contact you to process your credit card payment.**

 **Please return this duly completed and signed form along with the required documents by one of the following methods:**

- ▶ By mail:
Accès à la profession
Ordre des comptables professionnels agréés du Québec
5, Place Ville Marie, bureau 800, Montréal (Québec) H3B 2G2
- ▶ By email:
permisdecomptabilitepublique@cpaquebec.ca

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=""/>
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Other relevant information regarding the nature and complexity of the tasks performed						

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