

**CPA Newfoundland and Labrador  
Application for Compilation Permit**

Name:	Employer/Firm Name:
Address:	Position/Title:
	Phone (work):
Phone (Home):	Email:

**SECTION 1: ELIGIBILITY**

- Are you currently resident in Newfoundland and Labrador  Yes  No
- If no**, are you currently registered to provide compilation engagement services in your province of residence?  Yes  No
- If Yes**, which provincial body: \_\_\_\_\_

Do you have any restrictions on this registration  Yes  No

**If Yes**, please provide restrictions: \_\_\_\_\_

Note: Pursuant to by-law 422(2), if you have answered No to both questions 1 and 2 you are not eligible to register to provide compilation engagement services in Newfoundland and Labrador



## **SECTION 2. QUALIFICATION FOR REGISTRATION (By-law 423)**

### **Part A. Education/Examination Requirement (By-law 423 (1)(a))**

- **To qualify for registration, a Member shall have successfully completed one of the educational requirements outlined in the list below.**
- **If you do not meet any of the below, please see the bridging requirement in Section 4**

I have successfully completed the following courses and examinations:

- CPA Tax elective and the Common Final Examination with depth in Financial Reporting
- CA Uniform Final Evaluation.
- CGA Professional Applications 1 (PA1) and Taxation 2 (TX2) courses and national CGA examinations.
- CMA post certification public accounting registration program.
- Other Education that the Membership & Licensing Committee may from time to time approve as meeting the pre-licensing education and study requirement. Please provide details of such education on a separate sheet and attach to your application.
- I do not meet any of the above, but do meet the bridging requirement as noted in Section 4, Part A of this application.

### **Part B. Experience Requirement (By-law 423 1(b))**

- **A Member must have completed, in a 5-year period, thirty months in the Practice of Public Accounting as an employee or contractor of a firm registered to provide compilation or higher level services, including a minimum of 625 chargeable hours in either compilation, review or audit of historical financial information.**

**Or**

**Practical experience in public accounting which met the requirements to practice public accounting under their legacy designation which may be approved by the Membership and Licensing Committee**

**If you do not meet the above experience requirements, please see the bridging Requirement in Section 4.**



I have completed one of the following practical experience requirements:

- thirty-months of experience, in a 5 year period, in the Practice of Public Accounting as an employee or contractor of a firm registered with the Association to provide compilation or higher level services, or under the supervision of a Member registered to provide compilation or higher level services.

- Name of Firm/Member: \_\_\_\_\_

- Firm Registration Level:       Audit       Review       Compilation

- In the five year period from \_\_\_\_\_ to \_\_\_\_\_, I have completed the following hours in the categories of practice in the table below:

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Compilation Engagements	_____	_____	_____	_____	_____	_____
Review Engagements	_____	_____	_____	_____	_____	_____
Audit Engagements	_____	_____	_____	_____	_____	_____
Taxation Services	_____	_____	_____	_____	_____	_____
Other Areas	_____	_____	_____	_____	_____	_____
						<b>Total Hours</b> _____

- I have attached a Verification of Practice of Public Accounting Hours completed by \_\_\_\_\_, (Member) in support of this application.

Or

- Practical experience in public accounting which met the requirements to practice public accounting under my legacy designation.

- Please provide details of the practical experience \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- I do not meet any of the above, but do meet the bridging requirement as noted in Section 4, Part B of this application.



**SECTION 3: RECENCY OF PUBLIC ACCOUNTING HOURS**

- Please complete either Part A or Part B, as applicable.

**Part A: QUALIFIED MEMBER ABSENT FROM PUBLIC ACCOUNTING LESS THAN FIVE YEARS (By-law 424)**

- Complete this section if you previously qualified to provide compilation engagement services and you are returning to the practice of public accounting after an absence of less than 5 years.

I declare that I am returning to public practice after an absence of less than 5 years.

The date I completed my last engagement in the intended area of practice before leaving public accounting was: \_\_\_\_\_

I completed my last engagement in the intended area of practice through:

- Employment
  - Sole Proprietor
  - Partnership
- I declare that I have completed continuing professional development that is current and relevant.

**Part B: QUALIFIED MEMBER ABSENT FROM PUBLIC ACCOUNTING FOR MORE THAN FIVE-YEARS (By-law 425)**

- Complete this section if you previously qualified to provide compilation engagement services and you are returning to the practice of public accounting after an absence of more than five years.
- To qualify to provide compilation engagement services if you have been absent from public accounting for more than 5 years, you must complete continuing professional development prescribed by the Membership and Licensing Committee.

I declare that I have completed the following continuing professional development courses prescribed by the Membership and Licensing Committee (please list courses and date of completion):

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**SECTION 4: BRIDGING REQUIREMENTS – MEMBERS HAVING NOT PREVIOUSLY QUALIFIED FOR REGISTRATION TO PROVIDE COMPILATION ENGAGEMENT SERVICES (By-law 426)**

- **Complete this section if you did not meet the education and/or the practical experience requirements outlined in Section 2 of this application**

**Part A: Bridging Education Requirement**

- **Members who have not met the education requirements in section 2, must successfully complete a CPA Tax course as prescribed by the Membership and Licensing Committee.**

- I declare that I have bridged the educational requirement through the successful completion of the following CPA tax course \_\_\_\_\_, completed on Month of Year.

(Please attach proof of successful completion).

**Part B: Bridging Practical Experience Requirement**

- **To qualify for registration to provide compilation engagement services, a Member must have completed, within the last five years, 6 months experience gained through a PPR or Experience Verification Route at a CPA office registered to perform compilation engagement services, consisting of a minimum of 625 hours in either compilation, review or the audit of historical financial information.**

- I declare I have completed 6 months experience, in a 5 year period, in compilation, review or the audit of historical financial information and Canadian taxation, gained through a pre-approved program office or experience verification route at a CPA Office.

- Name of Pre-approved Program (PPR) or Experience Verification Route (EVR) Office:

\_\_\_\_\_

- PPR or EVR Registration Level:       Audit       Review       Compilation

- In the five year period from \_\_\_\_\_ to \_\_\_\_\_, I have completed the following hours in the categories of practice in the table below:



	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Compilation Engagements	_____	_____	_____	_____	_____	_____
Review Engagements	_____	_____	_____	_____	_____	_____
Audit Engagements	_____	_____	_____	_____	_____	_____
Taxation Services	_____	_____	_____	_____	_____	_____
Other Areas	_____	_____	_____	_____	_____	_____
					<b>Total Hours</b>	_____

I have attached a Verification of Hours, completed by \_\_\_\_\_, (Member) at the PPR/EVR, in support of this application.

**I have enclosed / attached:**

- Complete Registration to Provide Compilation Engagement Services Application.
- Certificate of Insurance confirming Professional Liability Insurance Coverage meeting the minimum requirements outlined in By-law 431(1).

I declare that the information given in this application is true and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Application Fees:**

Please note, when your application is approved you will be notified and you will be instructed on how to use the Member Portal to pay the appropriate fees. New Compilation registrations are subject to a one-time \$50 application fee and an annual \$50 compilation registration fee.



**DECLARATION IN SUPPORT OF INITIAL REGISTRATION TO PROVIDE COMPILATION  
ENGAGEMENT SERVICES APPLICATION**

I declare that:

1. I am currently in compliance with all of the requirements of any professional regulatory body of which I am a member, including those related to continuing professional development, professional liability insurance, practice review or inspection, licensing and similar requirements;
2. with respect to any complaint, review, decision, agreement or any other matter related to the discipline process of any professional regulatory body or related to compliance with the requirements of any other regulatory body:
  - a. to my knowledge, I am not currently the subject of a complaint or any type of investigation or review by any such body,
  - b. I have not ever been disciplined by nor have I entered into any agreement to settle or resolve an alleged breach of the requirements of any such body, and
  - c. I have not resigned from membership in or registration as a student of any such professional regulatory body in order to resolve a disciplinary matter, nor have I voluntarily withdrawn from governance by any other regulatory body in order to resolve an alleged breach of its requirements;
3. with respect to any breach or violation of any provision of the Criminal Code of Canada or a similar code of any other jurisdiction, or any securities or tax legislation of any jurisdiction:
  - a. to my knowledge, I am not currently the subject of an investigation or charges in relation to such a breach or violation,
  - b. I have not ever been convicted of such a breach or violation nor have I entered into a settlement agreement in order to resolve any such alleged breach or violation, and
  - c. I have not ever been discharged after being found guilty or pleading guilty to charges in relation any such breach or violation;

**Exception(s):** Please note any exceptions to the above declarations and attach an explanation of the exception, including, as applicable, the name of the other body, period of registration and a brief description of circumstances related to any such exceptions.

Item Number	Name of Regulatory Body/Association/Statute



**PART B:**

1. I authorize the Association to contact any organization identified in this application and consent to the release by any such organization of any information that is requested by the Association in order to properly consider this application.
2. I hereby certify that the information I have provided to the Association is true, accurate and has been freely given. I understand that the Association will protect this information in accordance with its privacy policy.
3. I understand that any false or misleading statement contained in this application may be used by the Association in any proceeding respecting the validity of my application or my status as an applicant or member of the Association.

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Signature

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Date





### Verification of Public Accounting Hours Form

**Note: This form is to be completed by member at the PPR or EVR Practice Office to verify the accuracy of the practical experience hours as reported in Section 2, Part B or Section 4, Part B of the Initial Registration to Provide Compilation Engagement Services Application**

RE: \_\_\_\_\_  
Print Applicant's Name

I am a member in good standing in the province of Newfoundland and Labrador or (please indicate province if membership is another Provincial body \_\_\_\_\_);

I am/was a member at \_\_\_\_\_ (firm name) during the period \_\_\_\_\_ to \_\_\_\_\_

I have reviewed the practical experience hours as reported in the within application and verify that the reported hours are factually accurate.

\_\_\_\_\_  
**Full name of Member**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Membership Number**

\_\_\_\_\_  
**Date**