CHARTERED PROFESSIONAL ACCOUNTANTS ONTARIO

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Chargeable Hours Form – Students in External Audit Reporting in PERT

This form is for use by students of CPA Ontario in the Pre-Approved Program Route (PPR) in External Audit.

Submission Instructions:
Attach this form to your experience report in PERT before you submit a Profession Assessment Request.

First Name: _____ Last Name: _____ **CPA Ontario ID:** _____

Firm Name: _____ **CPA Firm No.:** _____

Reporting Chargeable Hours

Start date (mm/dd/yyyy): __/__/____ **End date (mm/dd/yyyy):** __/__/____

During the time reported above, if this student was on secondment please indicate the dates below:

Start date (mm/dd/yyyy): __/__/____ End date (mm/dd/yyyy): __/__/____

Secondment Line of Business:

External Audit (EA) students may work on more than one secondment assignment during the 30 months duration of their practical experience. However, the total secondment duration should be limited to 6 months as the Public Accounting Licensing requirements (Regulation 9-1 s.1.16) requires EA students to complete a minimum of two years (24 months) of prescribed public accounting experience in an Approved Training Office or in an EA Preapproved Program, under the supervision of a Member who is licensed to practice public accounting.

Chargeable Hours	Hours	Secondment Hours
Review procedures (minimum 100 hours)		
Audit of historical financial information (minimum 625 hours)		
Other assurance engagements (excluding tax in assurance engagements)		
Taxation in assurance engagements*		
Total Assurance Procedures (minimum 1250 hours)		
Tax services*		
Other (e.g., Hours in Notice to Reader, performance measurement, forensic accounting, research on the interpretation or application of accounting and assurance standards). For further details on eligible hours refer to Regulation 9-1.		
Total hours (minimum 2500 hours)		

* Combination of Taxation in Assurance Engagements and/or Tax Services (minimum 100 hours).

Supervising Licensee Name: _____ **CPA Ontario ID:** _____

Ontario License No.: _____

X _____ __/__/____

Signature **Date (mm/dd/yyyy)**

Questions:
For questions regarding PERT please email practicalexperience@cpaontario.ca using subject line "Chargeable Hours Submission."