

Public Accounting Licence – Qualifying Experience Requirement (Form 9-1K)

This form is to be completed by Members of the Chartered Professional Accountants of Ontario (“CPA Ontario”), who became Members after October 31, 2006 on the basis of registration as a Student pursuant to Regulation 6-4 or its predecessor and did not obtain the qualifying experience for public accounting licensing during the process of qualifying for membership. This form is not to be completed by Members who qualified on the basis of completing the Accounting Body Outside Canada – Specified Membership Pathway¹.

Please note that this form **must** be submitted **with** your application for a new public accounting licence (Form 9-1A) pursuant to Bylaw 9.3 and Regulation 9-1, section 2.

For questions relating to this form, please contact Customer Service at customerservice@cpaontario or by telephone during business hours (Monday to Friday 8:30 am – 5:00 pm) at 416 969.4323 or 1 800 387.0735, ext. 4323.

Submit your completed application to:

Chartered Professional Accountants of Ontario
Attn: Office of the Registrar
69 Bloor Street East
Toronto, ON M4W 1B3

A. PERSONAL INFORMATION

Member No.:

Name:

Address:

City:

Country:

Postal Code:

Home Tel:

Cell Phone:

Email:

PRIVACY STATEMENT:

A Member has the right to privacy in respect of information of a personal nature known to CPA Ontario that is unrelated to membership status or not required to be disclosed in respect of the fulfillment of CPA Ontario’s regulatory responsibilities. CPA Ontario may disclose your personal information to provincial accounting bodies and the Public Accountants Council for the Province of Ontario for the purposes of providing services to Firms, Members, Students and Applicants and to third-party service providers, for the purpose of providing Member benefits.

¹ The Accounting Body Outside Canada – Specified Membership Pathway is explained in Regulation 6-4, ss. 5.6 and relates to individuals who were approved for Student Registration on the basis of their membership in good standing with either the Institute of Chartered Accountants of India (ICAI) or the Institute of Chartered Accountants of Pakistan (ICAP), as the case may be, and who met the conditions for Student Registration contained in the Memorandum of Understanding between the ICAI or ICAP, as the case may be, and CPA Canada.

Full Name of Member:

Member No.:

B. RECORD OF QUALIFYING EXPERIENCE

A **separate** Form 9-1K must be completed for **each** Approved Training Office (ATO) where experience was obtained and must be certified by an existing public accounting licensee at the ATO or by providing alternate certification that is acceptable to CPA Ontario.

Please take note that the Qualifying Experience Requirement is met if you have successfully completed a minimum of two years of prescribed public accounting experience in an ATO, and such experience was completed under the supervision of a Member who is licensed to practise public accounting. The experience must include at least 1,250 chargeable hours in assurance services, of which at least 625 chargeable hours are in audit engagements involving financial statement audit procedures, and 100 chargeable hours of review procedures in review and other assurance engagements and 100 chargeable hours in taxation services.

FIRM INFORMATION

Firm Name:

Supervising Member Name*:

Firm Mailing Address:

Position:

* The experience shall be completed under the direct supervision of a Member who is licensed to practise public accounting.

Full-time or contract employment:

Part-time or occasional employment:

Start date (mm/dd/yyyy): / /

Start date (mm/dd/yyyy): / /

End date (mm/dd/yyyy): / /

End date (mm/dd/yyyy): / /

Consisting of (specify duration) months.

Consisting of (specify duration) months.

The hours captured below were obtained at the above noted Firm while the Member was participating in a recognized capacity as (specify position(s) held):

	Chargeable Hours
Audit Engagements involving Financial Statement Audit Procedures (min 625)	
Review Procedures in Review and Other Assurance Engagements (min 100)	
Other Assurance Services	
Total Chargeable Hours in Assurance Services (min 1,250)	
Taxation Services (min 100)	
TOTAL QUALIFYING EXPERIENCE HOURS (Total Assurance and Taxation Services - min 1,350)	

Full Name of Member:

Member No.:

C. CERTIFICATION/AFFIDAVIT

I have reviewed the information noted in Section B and certify that it is correct and complete.

Name & Member No. of Licensee at ATO _____ / /
Signature Date (MM/DD/YYYY)

OR

If there is no person who would be available to provide the above certification, the Member may in lieu of such certification provide an affidavit sworn before a notary public or commissioner for oaths attesting to the truthfulness and accuracy of the information provided on this form. If this option is exercised, please explain why there is no person available:

SWORN AFFIDAVIT

I, _____, attest that the information noted throughout Form 9-1K is correct to
the best of my knowledge.

Member's Signature



Signed or attested to before me on (mm/dd/yyyy): / /

Full Name of Notary or Commissioner _____ / /
Notary or Commissioner Signature My appointment expires on
Date (MM/DD/YYYY)

D. DECLARATION

I declare that the information contained on this form is true and complete. I declare that I will comply with the provisions of the *Public Accounting Act, 2004, Chartered Accountants Act, 2010*, and with the Bylaws, Regulations and Rules of Professional Conduct. I authorize CPA Ontario to contact any Firm or party that I have identified in this form or related schedule, and to make enquires and/or obtain information in relation to this form and my responses throughout. I further authorize any Firm or party that I am associated with to release such information. I understand that the information collected by this form may be shared with CPA Ontario committees.

Print Full Legal Name _____ / /
Signature Date (MM/DD/YYYY)