

Firm Update Form – Form 4-6A

Firm ID:

Applicability:

This application (Form 4-6A) is to be completed by a Firm that is currently registered with Chartered Professional Accountants of Ontario (“CPA Ontario”).

This form must be completed pursuant to Regulation 4-6, section 15, before the Registrar can update CPA Ontario’s records¹ of any of the following changes:

- the name, business address, telephone number, facsimile number and e-mail address of each office or location of the Firm that engages in the practice of public accounting, provides accounting services to the public or carries on a related business or practice;
- the name, title and business address of the Member having personal charge and management of an office or location;
- the name, title and business address of each Member who is:
- the senior officer(s) of the Firm in Canada;
- the senior officer(s) having responsibility for the Ontario operations of the Firm;
- the officer(s) having responsibility for the operations of the Firm in any region or geographic territory in Ontario that involves more than one office; and
- licensed to practice public accounting in Ontario.

Requirements for Completion:

All documentation and other information, as requested by this application, are required in full at the time of submitting an application, failing which, the application will be deemed incomplete. Incomplete applications will result in a delay in processing your request.

Questions:

For questions relating to this form, please contact CPA Ontario’s Customer Service at customerservice@cpaontario.ca or by telephone during business hours (Monday to Friday 8:30 am – 5:00 pm) at 416 969.4324 or 1 800 387.0735, ext. 324.

Method of Submission:

Notwithstanding the exceptions* noted below, completed applications may be submitted via email, fax or regular mail.

Email*:	Fax*:	Regular Mail:
customerservice@cpaontario.ca Please ensure the subject line contains the following: Firm Update Form (Form 4-6A)	Fax: 416 962.8900	Chartered Professional Accountants of Ontario Attn: Office of the Registrar 69 Bloor Street East, Toronto, ON M4W 1B3, CANADA
*Information completed via affidavit and containing notary or commissioner stamp or seal or other stamp or seal must be submitted in original form by regular mail.		

Definitions:

“Firm” means any entity registered or eligible for registration under the Act or the Bylaws, and includes a partnership, a limited liability partnership, and a professional corporation;

“Licence” means a licence issued to a Member pursuant to the *Public Accounting Act, 2004* to permit the Member to engage in the practice of public accounting;

“professional services” includes those of the Member’s activities where the public or his/her associates are entitled to rely on membership in CPA Ontario as giving the Member particular competence and requiring due care, integrity and an objective state of mind;

“public accounting services” are the services described in ss. 2 and 3 of the *Public Accounting Act, 2004*;

“providing accounting services to the public” includes:

- the performance of any engagement addressed by standards in the *CPA Canada Handbook- Assurance* for which a licence is not required under the *Public Accounting Act, 2004* to perform the engagement;
- accounting insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping ;
- taxation, insofar as it involves advice and counselling in an expert capacity, but excluding mechanical processing of returns;
- compilation services, if it can reasonably be expected that all or any portion of the compilation or associated materials prepared by the Member providing the service will be relied upon or used by a third party, whether or not a licence is required under the *Public Accounting Act, 2004*; and
- such other services and activities as may be included by the Council by resolution from time to time;
- and all references in the CPA Code of Professional Conduct to “public accounting” shall be read as though they were also references to “providing accounting services to the public”.

¹ Members and Firms are reminded of Bylaw 4.17.6, which requires a Firm to notify the Registrar in writing of any significant change in practice, composition or structure ten (10) days prior to such change being effected, failing which, the rights and privileges of the Member and Firm may be suspended by the Registrar. A significant change includes but is not limited to a merger, acquisition, closure or dissolution of a Firm. The effective date of notification is the date that this form is received by CPA Ontario. Members and Firms are also reminded that a Firm shall register the name under which it engages in the practice of public accounting, provides accounting services to the public, or carries on a related business or practice. No Firm or any office or location of that Firm shall engage in the practice of public accounting, provide accounting services to the public or carry on a related business or practice without being currently registered in good standing with CPA Ontario.

Firm ID:

1. Personal Information (as currently registered)

Name of Firm:

Preferred Mailing Address:

City: Province: Postal Code:

Tel: Fax:

Email: Website:

2. Reason for Update (check all that apply and complete relevant part(s) of this form):

- | | |
|--|--------------------------------|
| Name change (Part 3) | Firm roster change(s) (Part 7) |
| Address or location change(s) (Part 4) | Firm closure (Part 8) |
| Operating status change(s) (Part 5) | Other (please specify): |
| Firm contact change(s) (Part 6) | |

Please note that the effective date of notification is the date that this form is received by CPA Ontario.

3. Updates to Name

If the words "Limited Liability Partnership" or "société à responsabilité limitée" or the abbreviations "L.L.P." or "s.r.l." are included as the last words or letters of the Firm name, Ministry approval is required before CPA Ontario may update its records. Please attach a copy of the confirmation (Form 6) from the Ministry of Government and Consumer Services as evidence of Ministry approval of the name change. We will not accept name changes that are inconsistent with the Bylaws, Regulations and CPA Code of Professional Conduct. Members are therefore encouraged to review Regulation 4-6 and Rule 401 prior to finalizing name changes with the Ministry.

Current Name:

New Name:

Effective date of change (mm/dd/yyyy): / /

Ministry-approved Form 6 included with this application.

4. Updates to Address and/or Office Locations²

Please specify which office(s) require an update (check all that apply)

- | | |
|------------------------------------|-------------------------------|
| Change to registered (head) office | Change to secondary office(s) |
|------------------------------------|-------------------------------|

Please specify the details of the change

Reason for disclosure: Address – as noted below Additional office – as noted below
Office closure (Note: for closure of the entire Firm, please complete Part 6)

Effective date of change (mm/dd/yyyy): / /

Address:

City: Province: Postal Code:

Tel: Fax:

Email: Website:

Please use this as the head office.

If a change is being made to more than one office, please add an additional sheet(s) as required.

² Each office in Ontario of any Member or Firm engaged in the practice of public accounting or providing accounting services to the public shall be under the personal charge and management of a Member who shall normally be accessible to meet the needs of clients during such times as the office is open to the public.

5. Updates to Operating Status

The operating status of the Firm has changed to the following (check all that apply):

Changed to full-time practice effective (mm/dd/yyyy): / /

Changed to part-time practice effective (mm/dd/yyyy): / /

Please indicate one of the following (only if the practice is now part-time):

Open to the public

Not open to the public

Type of services provided is changed to the following (check all that apply):

Engages in the practice of public accounting requiring a public accounting licence

Engages in the practice of public accounting for which no public accounting licence is required or provides accounting services to the public

To report a Firm closure, complete Part 6 of this application

6. Updates to Firm Contacts

Only record **changes** in this part. Contact information that has not changed should not be recorded in this section of the application. Please note that CPA Ontario will communicate with the Local Senior Officer contact regarding administrative and other regulatory matters involving the Firm.

Contact	CPA Ontario ID	Name & Title	Effective Date of Change (mm/dd/yyyy)	Business Address
Partner to whom general CPA Ontario notices should be directed:			/ /	
Senior Partner/Partner in charge of office (Local Senior Officer):			/ /	as above
Senior officer of Firm in Canada (applies to National Firms):			/ /	as above
Senior officer having responsibility for Ontario operations of the Firm (applies to National and Regional Firms):			/ /	as above
Officer having responsibility for the operations of the Firm in any region or geographic territory in Ontario that involves more than one office (applies to Regional Firms):			/ /	as above

Contact	CPA Ontario ID	Name & Title	Effective Date of Change (mm/dd/yyyy)	Business Address
Designated Representatives (disciplinary and Member status notices): Primary			/ /	as above
Designated Representatives (disciplinary and Member status notices): Alternate			/ /	as above

7. Update to Firm Roster

Only record **changes** in this part. Roster information that has not changed should not be recorded in this section of the application. Please note that CPA Ontario will communicate with the Local Senior Officer contact regarding administrative and other regulatory matters involving the Firm.

For updates to partners in an LLP Firm, please ensure you have attached the Ministry approved Form 6.

Ministry approved Form 6 included with this application

Check the box below corresponding to the employment status. Attach additional sheet(s) if required.

CPA Ontario ID	Registered Name(s) of Member(s) or name of registered PC that is a partner in the Firm	Sole Practitioner	Partner	Associate	Employee

Please list each other employee(s) (excluding administrative staff and Members listed above) in the practice who provide professional services. Attach additional sheet(s), if required.

Full Name(s) of Employee(s):	Title:

8. Firm Closure

Date of closure (mm/dd/yyyy): / /

If applicable, proof of dissolution, as filed with Ministry, has been included with this application

Reason for closure:

Now employed full-time at:

Employer Name:

Employer Address:

City:

Province:

Postal Code:

Retired, effective: (mm/dd/yyyy): / /

Other:

9. Discovery Insurance Coverage

Please select one of the following:

I/we will be maintaining discovery insurance coverage for six (6) years from the date of the Firm's dissolution or discontinuance and will notify CPA Ontario annually upon renewal of my/our policy.

Name of Insurer:

Policy #:

Coverage Amount: \$

Effective Date (mm/dd/yyyy): / / Expiry/Renewal Date (mm/dd/yyyy): / /

I authorize the above-named insurance company to confirm this coverage:

X _____ / /

Full Legal Name & Member #

Signature

Date (mm/dd/yyyy)

OR

I/we confirm that the discovery insurance coverage for six (6) years from the date of this Firm's dissolution or discontinuance is covered by the following firm:

Firm Name:

Firm #:

I authorize the above-named firm to confirm this coverage:

X _____ / /

Full Legal Name & Member #

Signature

Date (mm/dd/yyyy)

OR

I am currently in the process of obtaining a discovery insurance policy and I will forward the completed discovery policy declaration immediately upon receipt from the Insurer and no later than thirty (30) days of the date of Firm closure.

10. Member 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 Professional Accountants of Ontario Act, 2017*, and with the Bylaws, Regulations and Code of Professional Conduct. I authorize you to contact any professional or regulatory body that I have identified in this application or related schedule, and to make enquires and/or obtain information in relation to this application and my responses throughout. I further authorize any professional or regulatory bodies that I am associated with to release such information. I understand that the information collected by this application may be shared by CPA Ontario.

X _____ / /

Full Legal Name & Member #

Signature

Date (mm/dd/yyyy)

Privacy Statement

A Member has the right to privacy in respect of information of a personal nature known to us that is unrelated to membership status or not required to be disclosed in respect of the fulfillment of our regulatory responsibilities. We 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.