

# Public Accounting Licence – New Application Package Form 9-1A

## Instructions:

### Applicability:

This application package (Form 9-1A) is to be completed by Members of the Chartered Professional Accountants of Ontario (“CPA Ontario”) who are applying for a new public accounting licence pursuant to Bylaw 9.3 and Regulation 9-1, section 2.

### Requirements for Completion:

All documentation and other information, as requested by this application, is required in full at the time of, or within 30 days of submitting an application, failing which, your application will be deemed incomplete. Incomplete applications will result in a delay in processing your request and may result in your request being denied or closed.

Form Part	Specific Requirements
Section A: Personal Information	All Members <b>MUST</b> complete this section in full.
Section B: Basis of Application	All Members <b>MUST</b> select either B1, B2 or B3.
Section C: Public Accounting Practice	All Members <b>MUST</b> complete this section in full.
Section D: New Public Accounting Licence Qualification Requirements	Only Members who selected B1 or B2 <b>MUST</b> complete this section in full.
Section E: Fee Remittance & Payment Options	All Members <b>MUST</b> complete this section in full.
Section F: Member Declaration	All Members <b>MUST</b> complete this section in full.
Schedule A: New PAL Experience Certification Report	Only Members who selected B1 or B2 <b>MUST</b> complete this schedule in full. If you completed the Post Designation Public Accounting (PDPA) Program please complete Schedule C <b>ONLY</b> .
Schedule B: Confirmation of Licensure Held With a CPA Provincial Body or Other Authorized Licensing Body in Canada	Only Members who selected B3 <b>MUST</b> complete this schedule in full ( <b>Note:</b> Must be completed by a CPA Provincial Body, Other Authorized Licensing Body in Canada, as applicable).
Schedule C: Post Designation Public Accounting (PDPA) Program under specific requirements	Only Members who completed the Post Designation Public Accounting (PDPA) Program are required to complete this section in full.

### Definitions:

Definitions and terms specific to an application for new public accounting licence can be found in Regulation 9-1, CPA Ontario's [Bylaws](#) or in our [FAQs](#).

### Questions:

For questions relating to this form, please contact CPA Ontario's Registrar's Office at [PALQuestions@cpaontario.ca](mailto:PALQuestions@cpaontario.ca) or by telephone during business hours (Monday to Friday 8:30 a.m. – 5 p.m.) at 1 800 387.0735, ext. 7211.

### Method of Submission:

Completed applications may be submitted via fax or regular mail to the number and address noted above or via email to [PALQuestions@cpaontario.ca](mailto:PALQuestions@cpaontario.ca). 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.

Please refer to the instructions on page 1 of this package before proceeding to complete this and any related form.

CPA Ontario ID:

## A. Personal Information

Full Name (as registered):

Preferred Mailing Address:

Tel:

Fax:

Email:

## B. Basis of Application

Please select **ONE** of the following:

- B1** I **have never held** an active public accounting licence with CPA Ontario, a CPA Provincial Body, or other authorized licensing body in Canada
- B2** I have **previously** held a public accounting licence with this body; or
- B3** I hold an **active** public accounting licence with another CPA Provincial Body or other authorized licensing body in Canada and would like to apply on the basis of my existing entitlement to practise public accounting in the province or territory of that body. I confirm that I have practised public accounting in the past five (5) years.  
(**Note** – Section D of this form is not applicable)

## C. Public Accounting Practice

Pursuant to Regulation 4-6, no Member shall engage in the practise of public accounting or provide accounting services to the public without having a practice registered as a firm of CPA Ontario. The firm(s) and/or professional corporation named in this section **MUST** be registered with CPA Ontario before a request for a public accounting licence can be considered by the Public Accounting Licensing Board. If required, the applicable registration forms are located on CPA Ontario's website as follows: <https://www.cpaontario.ca/cpa-members/public-practice/setting-up-a-practice>.

My role in public accounting is/will be:

- An **employee** in the firm indicated below
- A **partner** in the firm indicated below
- A **sole practitioner** in the firm indicated below
- A **shareholder** in the professional corporation indicated below

Firm Name:

Firm Address:

Effective (mm/dd/yyyy):        /        /

If additional space or disclosure is required, please attach a supplementary schedule or memorandum, as applicable.

CPA Ontario ID:

---

## D. New Public Accounting Licence Qualification Requirements (if applicable)

### D1. Disciplinary, Criminal and Financial Matters

I have been convicted of a criminal or similar offence.

No Yes, attach details of each instance

I have been adjudged bankrupt or made an arrangement with creditors pursuant to the *Bankruptcy and Insolvency Act*.

No Yes, attach details of each instance

I am subject to disciplinary proceedings by any professional accounting or regulatory body.

No Yes, attach details of each instance

I have been the subject of a disciplinary finding by any professional accounting or regulatory body.

No Yes, attach details of each instance

I am currently subject to a professional conduct investigation by any professional accounting or regulatory body.

No Yes, attach details of each instance

For reference as to my character, I submit the names of the following two individuals who are members of CPA Provincial Bodies, are not related to me and have known me for at least one year. I have contacted these individuals and they are aware that they may be contacted for additional followup.

#### Reference 1

CPA Provincial ID:

Full Name:

Address:

Tel: Email:

CPA Provincial Body where membership held:

#### Reference 2

CPA Provincial ID:

Full Name:

Address:

Tel: Email:

CPA Provincial Body where membership held:

CPA Ontario ID:

## D2. Continuing Professional Development (CPD) Requirements

During the last three (3) year period, I have (check all that apply):

**Completed** a minimum of twenty (20) hours of CPD annually, ten (10) of which are verifiable, in activities directly related to the competencies needed to provide public accounting services and I have **completed** a minimum of one hundred and twenty (120) hours of CPD cumulatively, sixty (60) of which are verifiable, in activities directly related to the competencies needed to provide public accounting services.

**Not completed** a minimum of twenty (20) hours of CPD annually, ten (10) of which are verifiable, in activities directly related to the competencies needed to provide public accounting services or **not completed** a minimum of one hundred and twenty (120) hours of CPD cumulatively, sixty (60) of which are verifiable, in activities directly related to the competencies needed to provide public accounting services. I have completed the following CPD:

Year	Verifiable	Unverifiable

**Not completed** CPD in activities directly related to the competencies needed to provide public accounting services.

## D3. Practice Inspection Requirements

I have completed the Practice Inspection Requirement, during the immediate past 5 years, via (select **ONE**):

Participating in a recognized capacity providing public accounting services in one or more practising office(s) located in Canada (provide details below):

Participating in a recognized capacity providing public accounting services in one or more practising office(s) located outside of Canada (provide details below):

Name of Practising Office	Address of Practising Office	Date of Practice Inspection (mm/dd/yyyy)
		/   /
		/   /

Being a practice inspector appointed by CPA Ontario or CPAB or pursuant to the *Chartered Professional Accountants of Ontario Act, 2017* or its predecessor.

Being an employee, partner or sole proprietor of a newly established or soon to be established practising office or of an established practising office that has not been the subject of a practice inspection.

Firm name:

I have **not completed** the Practice Inspection Requirement.



CPA Ontario ID:

---

## F. Member Declaration

I declare that the information I have provided on this application is accurate, true and complete. I declare that I will comply with the provisions of the *Public Accounting Act, 2004*, the *Chartered Professional Accountants of Ontario Act, 2017*, and with the Bylaws, Regulations and CPA Code of Professional Conduct of CPA Ontario, as each of them may be amended or replaced from time to time. I authorize CPA Ontario to contact any professional or regulatory body I have identified in this application or related schedule, and to make inquires 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 I have provided in this application may be used or shared by CPA Ontario for regulatory purposes.

Full Legal Name	X _____	/ /
	Signature of Member	Date (mm/dd/yyyy)

CPA Ontario ID:

### Privacy Statement

CPA Ontario is committed to respecting your privacy and protecting your personal information. The collection, use and disclosure of your personal information that may be made by CPA Ontario is described in CPA Ontario's [Privacy Policy](#). The information collected in this application is used primarily to evaluate your qualifications for a new public accounting licence.

# Form 9-1A Schedule A - New PAL Experience Certification Report

CPA Ontario ID:

A **separate** Schedule A must be completed for each employer (firm) where experience was obtained and must be certified by an existing licensee at the firm or by providing alternate certification that is acceptable to CPA Ontario.

Firm Name:

Firm Address:

Full-time connection

Part-time connection

	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Total
Period start date (mm/dd/yyyy)	/ /	/ /	/ /	/ /	/ /	
Period end date (mm/dd/yyyy)	/ /	/ /	/ /	/ /	/ /	
<b>A</b> In the immediate past five-year period, the following public accounting services were provided while participating in a recognized capacity at the firm noted above:						
Chargeable hours in assurance (including auditing and review engagements) if it can be reasonably expected that the services will be relied upon or used by a third party.						
Chargeable hours in compilations accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.						
Chargeable hours in compilations not accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.						
<b>Total chargeable hours - Section A</b> (Must be a minimum of 1,250 hours)						
<b>B</b> In the immediate past five-year period, the following designated services (Regulation 9-1, Section 1.5) were provided while at the firm noted above:						
Hours in taxation services related to assessing the appropriateness of taxation provisions and related financial reporting.						
Hours in performance measurement relating to the evaluation, development and interpretation of an entity's financial and non-financial information that measures and enhances an entity's organizational performance.						
Hours in forensic accounting.						

CPA Ontario ID:

	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Total
Hours in research on the interpretation or application of the accounting and assurance standards set out in the <i>CPAC Handbook - Accounting</i> and <i>CPAC Handbook - Assurance</i> or on professional standards.						
Hours in financial reporting involving the review of accounting principles and financial statement disclosure and the appropriateness of internal controls for the purpose of presenting fairly the financial statements of an entity.						
Hours in corporate finance services related to assisting a client in obtaining financing by explaining the financial statements to a financial institution, and assisting a client in analyzing the accounting effects of certain transactions.						
Hours in training of other accountants or staff of the practice or firm in respect of the performance of assurance services where such training is an ongoing responsibility of the member.						
<b>Total eligible hours - Section B</b>						
<b>Total eligible hours - Section A + B</b> (Must be a minimum of 2,500 hours)						

**DECLARATION**

I have reviewed the information noted above and certify that it is correct and complete.

Print Name \_\_\_\_\_ X \_\_\_\_\_ / /  
Signature Date (mm/dd/yyyy)

Member # of Licensee:

OR

**SWORN AFFIDAVIT**

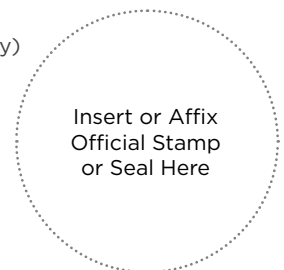
If there is no person who would be available to provide the above certification, the Member may in lieu of such certification provide an affidavit sworn before a notary public or commissioner for oaths attesting to the truthfulness and accuracy of the information provided on this experience certification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

I, \_\_\_\_\_ attest that the information noted on FORM 9-1A Schedule. A - New PAL Experience Certification Report is correct to the best of my knowledge.

X \_\_\_\_\_ / /  
Member's Signature Signed or attested to before me on (mm/dd/yyyy)

Full Name of Notary or Commissioner

X \_\_\_\_\_ / /  
Notary or Commissioner Signature My appointment expires on (mm/dd/yyyy):





# Form 9-1A Schedule B – Confirmation of Licensure Held With a CPA Provincial Body or Other Authorized Licensing Body in Canada

CPA Ontario ID: \_\_\_\_\_

This schedule must be completed in relation to Members of CPA Ontario who hold an active public accounting licence with a CPA provincial body, or other authorized licensing body in Canada and have filed an application to be licensed in Ontario on the basis of their entitlement to practise public accounting in another province or territory.

REGARDING (print Member's full name):

We (print name of accounting or other authorized body),  
confirm that the individual named above:

is a current member, in good standing with us;

holds, or is part of a firm that holds, a licence, certificate or other form of authorization to practise public accounting in the province/territory of our body AND that licence, certificate or other form of authorization is free of limitations, restrictions or conditions, AND is not under suspension or the subject of revocation; and

is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter.

We know of no reason why public accounting licensure with Chartered Professional Accountants of Ontario should not be granted.

If any of the above confirmations cannot be provided, please explain in sufficient detail and add supplementary schedules as necessary:

In addition, we certify the following licensure details for the individual named above:

Date licence awarded (mm/dd/yyyy):     /     /                      Licence valid until (mm/dd/yyyy):     /     /

	X _____	/     /
Name of Authorized Party (on behalf of Accounting or Authorized Body)	Signature	Date (mm/dd/yyyy)

**Method of Submission:**

Completed applications may be submitted via fax or regular mail to the number and address noted above or via email at [PALQuestions@cpaontario.ca](mailto:PALQuestions@cpaontario.ca). **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.**

**Questions:**

For questions relating to this form, please contact CPA Ontario's Registrar's Office at [PALQuestions@cpaontario.ca](mailto:PALQuestions@cpaontario.ca) or by telephone during business hours (Monday to Friday 8:30 a.m. – 5 p.m.) at 1-800-387.0735, ext. 7211.





CPA Ontario ID:

## Sworn Affidavit

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 experience certification report. Please explain why there is no person available:

I, \_\_\_\_\_ attest that the information noted on  
FORM 9-1A Schedule C - New PAL Experience Certification Report is correct to the best of my knowledge.

X \_\_\_\_\_  
Member's Signature

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

Full Name of Notary or Commissioner

X \_\_\_\_\_  
Notary or Commissioner Signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
My appointment expires on (mm/dd/yyyy)

