



## Practical Experience Certification Form for Internationally Trained Accountants

The information requested in this form is required in order to assess international accounting practical experience. Applicants are responsible for completing this form and forwarding it to the employer for which verification of qualifying experience is being sought.

Please ensure a separate form is complete for each employer.

### Section 1 – Applicant Information

Name in full: First name Middle name(s) Last name

Previous name(s) (if applicable):

### Section 2 – Employer Details

Employer Name:

Postal address Postal/zip code:

City: Province/State: Country:

### Section 3 – Nature of Business

Public accounting – Make selection(s) that best describe the nature of practice conducted by this firm.

Assurance engagements	Taxation	Compilation	Internal audit
Business advisory	Business valuation	Forensic/Litigation support	Insolvency
System management	Mergers/Acquisitions	Actuarial services	SOX services

Non-public accounting – Make selection(s) that best describe the nature of practice conducted by this employer.

Financial services	Manufacturing	Natural resources	Retail
Technology	Real estate/Construction	Other (please describe):	

Please provide examples of major clients, customers or recipients of the products or services.



## Section 4 – Corporate Structure and Size

Size of business or practice      Total number of staff:      Number of partners/owners:

Corporate structure – Make selection(s) that best describe the corporate structure

For-profit corporation	Not-for-profit corporation	Public sector
Partnership	Proprietorship	Privately owned/not listed
Publicly listed	Publicly traded	Other (please describe)

Other information or description of place of corporate structure or practice:

## Section 5 – Applicant’s Employment Details

Employment commenced (mm/yyyy):      /      Employment ended (mm/yyyy):      /

Full-time      Part-time      % of week

Extended leave of absence (in excess of 8 weeks per annum):      Yes      No

If yes, total working days absent:

Please indicate the title of each position held by the applicant and the level or seniority of the position within the overall management or governance structure. For example, indicate if the applicant was a senior executive, director, manager or officer.

1. Title/positionheld:

Seniority Level:

Held position From (mm/yyyy):      /      To (mm/yyyy):      /

2. Title/positionheld:

Seniority Level:

Held position From (mm/yyyy):      /      To (mm/yyyy):      /

Use additional paper as required

## Section 6 – Public Accounting Practice ONLY – Chargeable Hours

If the employer is a public accounting firm, please complete this section as it directly relates to the chargeable hours obtained by the applicant while employed with the firm. Chargeable hours are defined as:

*Hours accumulated while providing services in the practice of public accounting and are normally chargeable to clients. Chargeable hours do not include “work of a routine or clerical nature.”*

Chargeable hours obtained by the applicant during the duration of employment in the following areas:

Assurance excluding audit hours:

Audit:

Taxation:

Other:

Total:



## Section 7 – Applicant’s Technical Competencies

For this section, please identify the level of proficiency which best shows the level of work you completed with this employer.

Levels of proficiency for qualifying practical experience are identified at three levels. Applicants would not typically have obtained all competencies at a Level 2 proficiency a variety of proficiency is normal. You should not report in all 20 sub- competency areas; only those relevant to your international experience obtained at this employer.


**Level 0** Experience that is at an administrative or clerical level.

**Level 1** Experience that is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy. Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competency relying on a routine approach. Works under supervision.

**Level 2** The experience level expected of a newly certified CPA. This can include experiences with tasks that are non-routine in nature and a combination of low-to-moderate complexity with high level autonomy or high level of complexity with low autonomy. Medium to considerable difficulty is associated with a number of variables and circumstances that must be considered simultaneously; circumstances may be less clear and often requires approaches that are not practiced frequently. Works independently.

For each competency assessed as Level 1 or 2, describe the work experience evidence that supports the development of this competency sub-area.

**Please note ONLY provide additional information for those competency areas you have developed at this employer.**

For additional information and illustrative examples of each of the competency and subcompetency areas please refer to the CPA profession’s practical experience self-assessment tool. (For the French version, click Français in the upper left corner of the tool: <https://pert.cpa-services.org/Student/TrialAssessment>. In this tool, click  on the right side of a field for the additional information and examples.)

Please note this is for illustrative purposes only. You must **not** use the PERT self-assessment tool to report your experience.

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Financial Reporting	1. Financial reporting needs and systems	<p><b>Analyze/identify</b> financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Evaluate/review</b> the appropriateness of the basis of financial reporting; <b>or</b></p> <p>(b) <b>Evaluate/review</b> reporting processes to support reliable financial reporting.</p>	<p><b>Explain</b> the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Analyze/identify</b> the appropriateness of the basis of financial reporting; <b>or</b></p> <p>(b) <b>Analyze</b> the accuracy and reliability of financial information.</p>	<p>Use the accounting system to process transactions and/or generate reports.</p> <p>Verify mathematical accuracy of financial information (sub-totals, totals).</p> <p>Perform simple reconciliations.</p>
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Financial Reporting	2. Accounting policies and transactions	<p><b>Evaluate/review</b> appropriate accounting policies and procedures; <b>or</b></p> <p><b>Evaluate/review</b> treatment for routine and non-routine transactions; <b>or</b></p> <p><b>Analyze/research</b> treatment for complex events/transactions.</p>	<p><b>Analyze/research</b> the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); <b>or</b></p> <p><b>Analyze/research</b> treatment for routine transactions.</p>	<p>Record accounting entries for routine transactions.</p> <p>Roll-forward provisions from prior years.</p>
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Financial Reporting	3. Financial Report Preparation	<p><b>Analyze/prepare</b> financial statements, including note disclosures.</p>	<p><b>Explain</b> financial statements, including note disclosures.</p>	<p>Verify mathematical accuracy of the financial statements and note disclosures.</p>
Level Obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Financial Reporting	4. Financial statement analyses	<p><b>Analyze/prepare</b> management communication (e.g., MD&amp;A), <b>or</b></p> <p><b>Analyze/prepare</b> financial reporting results for stakeholders (internal or external), <b>or</b></p> <p><b>Analyze/prepare/predict</b> the impact of strategic, and operational decisions on financial results (external or internal).</p>	<p><b>Explain</b> the management communication (e.g., MD&amp;A), <b>or</b></p> <p><b>Explain</b> financial reporting results for stakeholders (external or internal), <b>or</b></p> <p><b>Explain</b> the impact of strategic and operational decisions on financial results (external or internal).</p>	Calculate ratios and/or percent changes in account balances.
Level Obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2				
Audit and Assurance	1. Internal control	<p><b>Evaluate/review</b> the entity's risk assessment processes; <b>or</b></p> <p><b>Evaluate/review</b> the information system, including related processes.</p>	<p><b>Analyze/prepare</b> the entity's risk assessment processes; <b>or</b></p> <p><b>Analyze</b> the information system, including related processes.</p>	Execute procedures that relates to existing internal controls.
Level Obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Audit and Assurance	2. Internal audit or external assurance requirements, basis and risk assessment	<p><b>Analyze</b> an entity's assurance needs or <b>explain</b> the implications of pending changes in assurance standards, <b>plus</b></p> <p><b>Basis: Analyze</b> which set of criteria to apply to the subject matter being evaluated, <b>or analyze</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, <b>plus</b></p> <p><b>Risk assessment: Evaluate</b> issues related to the undertaking of the engagement or project, <b>or evaluate</b> materiality for the assurance engagement/ project or <b>evaluate</b> the risks of the project (for audit engagements, <b>evaluate</b> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p><b>Explain</b> an entity's assurance needs or <b>explain</b> the implications of pending changes in assurance standards, <b>plus</b></p> <p><b>Basis: Explain</b> which set of criteria to apply to the subject matter being evaluated, or <b>explain</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, <b>plus</b></p> <p><b>Risk assessment: Explain</b> issues related to the undertaking of the engagement or project, <b>explain/ calculate</b> materiality for the assurance engagement/project, or <b>explain</b> the risks of the project (for audit engagements, <b>explain</b> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances and disclosures).</p>	Assemble information about the business (external), or department (internal).
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Audit and Assurance	3. Internal audit projects or external assurance engagements	<p><b>Work plan: Evaluate/develop/review</b> appropriate procedures based on the identified risk of material misstatement, <b>analyze/perform</b> the work plan, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders.</p>	<p><b>Work plan: Analyze/perform</b> the work plan on less complex/riskier areas, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders.</p>	Compile planning documentation. Coordinate third party confirmations; identify outstanding items.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Finance	1. Financial analysis and planning	<b>Evaluate/review</b> the entity's financial state, <b>or</b> <b>Evaluate/review</b> financial proposals and financing plans.	<b>Analyze</b> the entity's financial state, <b>or</b> <b>Analyze/prepare</b> financial proposals and financing plans.	Perform calculations to support analysis (ratios and/or percent changes in account balances).
Level Obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Finance	2. Treasury management	<b>Analyze</b> the entity's cash flow and working capital, <b>plus</b> <b>Evaluate/review</b> the entity's investment portfolio, <b>or</b> <b>Evaluate/review</b> sources of financing and decisions affecting capital structure, <b>or</b> <b>Evaluate/review</b> the entity's cost of capital, <b>or</b> <b>Evaluate/review</b> decisions related to distribution of profits.	<b>Explain/calculate</b> the entity's cash flow and working capital, <b>plus</b> <b>Analyze/research</b> the entity's investment portfolio (less complex), <b>or</b> <b>Analyze/research</b> sources of financing and decisions affecting capital structure, <b>or</b> <b>Analyze/research</b> the entity's cost of capital, <b>or</b> <b>Analyze/research</b> decisions related to distribution of profits.	Record investment/FX transactions based on confirmations; update market values from third-party sources, if applicable. Reconcile differences between records and third-party statements.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Finance	3. Capital budgeting valuation corporate finance	<p><b>Analyze/prepare</b> financial models or business plans as part of or in addition to:</p> <p><b>Evaluate/review</b> capital budgeting processes and decisions, <b>or</b></p> <p><b>Evaluate/review</b> the value of a tangible asset, <b>or</b></p> <p><b>Analyze/estimate</b> the value of an intangible asset, or analyze/estimate the value of a business, <b>or</b></p> <p><b>Evaluate/review</b> financial risk management policies, <b>or</b></p> <p><b>Analyze</b> the use of derivatives as a form of financial risk management, <b>or</b></p> <p><b>Evaluate/review</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Evaluate/advise</b> a financially-troubled entity.</p>	<p><b>Analyze/prepare</b> information to aid in the capital budgeting processes and related decisions, <b>or</b></p> <p><b>Analyze/estimate</b> the value of a tangible asset, <b>or</b></p> <p><b>Explain/calculate</b> value of a business, <b>or</b></p> <p><b>Explain</b> financial risk management policies, <b>or</b></p> <p><b>Explain</b> the use of derivatives as a form of financial risk management, <b>or</b></p> <p><b>Analyze</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Analyze</b> possible solutions to aid a financially-troubled entity.</p>	<p>Coordinate the capital budgeting process.</p> <p>Calculate market value of publicly-traded security.</p> <p>Calculate/collect multiples for market-based valuations.</p>
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Taxation	1. Income tax legislation and research	<p><b>Analyze/research</b> treatment for transactions/events, <b>plus</b></p> <p>Draw conclusion and communicate results.</p>	<p><b>Explain</b> the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/events.</p>	<p>Use Income Tax Act to assemble rates, filing deadlines and requirements.</p>
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				



Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Taxation	2. Tax compliance: corporate or personal	<b>Analyze</b> the general tax issues (can include assessments, notice of objection and appeals), <b>plus</b> <b>Analyze/prepare</b> a tax return.	<b>Explain</b> the general tax issues (can include assessments, notice of objections and appeals), <b>plus</b> <b>Explain tax return or analyze/prepare</b> information to support the preparation of the tax return.	Assemble information for tax return and explains required information. Use tax software to process tax returns. Prepare schedule of due dates.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Taxation	3. Tax planning: corporate or personal	<b>Analyze/estimate</b> tax consequences or specific tax-planning opportunities for: (a) shareholders and/or their corporations, or (b) complex corporate transactions, or (c) individuals (excluding estate-planning), <b>or</b> <b>Analyze/estimate</b> the tax consequences of other corporate and partnership restructuring transactions, <b>or</b> <b>Analyze/prepare</b> estate-planning opportunities for individuals.	<b>Explain/calculate</b> the tax consequences or specific tax planning opportunities for: (a) shareholders and/or corporations, or (b) individuals (excluding estate planning), <b>or</b> <b>Explain/calculate</b> the tax consequences of other corporate and partnership restructuring transactions, <b>or</b> <b>Explain/calculate</b> the tax estate planning opportunities for individuals.	Use information prepared internally/externally to explain changes arising from federal or provincial budgets.  Use tax software to calculate pro-forma taxes payable under various tax planning opportunities.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Strategy & Governance	1. Governance mission, vision, values and mandate	<p><b>Analyze/prepare</b> the entity's governance policies, processes, and/or code, and</p> <p><b>analyze/prepare</b> information and analysis to ensure entity remains compliant with regulatory/compliance requirements, <b>or</b></p> <p><b>Evaluate</b> whether management decisions align with the entity's mission, vision and values.</p>	<p><b>Explain</b> the entity's governance policies, processes, and/or code, and <b>prepare</b> information to aid in the analysis to ensure entity remains compliant with regulatory/compliance requirements, <b>or</b></p> <p><b>Analyze</b> management decisions to the entity's mission, vision and values.</p>	Describe the entity's governance policies, processes and/or code.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Strategy & Governance	2. Strategy development/ implementation	<p><b>Analyze</b> the entity's strategic objectives and <b>evaluate</b> related performance measures, <b>or</b></p> <p><b>Evaluate</b> the entity's internal and external environment and <b>analyze</b> its impact on strategy development; <b>analyze</b> strategic alternatives, <b>or</b></p> <p><b>Analyze</b> the key operational issues and alignment with strategy.</p>	<p><b>Explain</b> the entity's strategic objectives and <b>analyze</b> related performance measures, <b>or</b></p> <p><b>Analyze</b> the entity's internal and external environment and <b>explain</b> its impact on strategy development; <b>explain</b> strategic alternatives, <b>or</b></p> <p><b>Explain</b> the key operational issues and the alignment with strategy.</p>	<p>Explain the entity's strategic objectives.</p> <p>Collect information on the entity's internal and external environment.</p>
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Strategy and Governance	3. Enterprise risk management	<p><b>Evaluate/review</b> components of an effective risk management program and <b>evaluate</b> its impact on shareholder value.</p>	<p><b>Analyze/research</b> components of a risk management program and <b>analyze</b> its impact on shareholder value.</p>	Record risk responses.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Management Accounting	1. Management reporting need and systems	<p><b>Analyze</b> management information requirements, <b>plus</b></p> <p><b>Evaluate/review</b> the types of information systems used and the role they play in an organization or <b>evaluate/recommend</b> improvements to existing reporting systems to meet information needs, <b>plus</b></p> <p><b>Analyze/research</b> ethical and privacy issues related to information technology.</p>	<p><b>Explain</b> management information requirements, <b>plus</b></p> <p><b>Analyze</b> the types of information systems used and the role they play in an organization or <b>analyze</b> potential improvements to existing reporting systems to meet information needs, <b>plus</b></p> <p><b>Explain</b> ethical and privacy issues related to information technology.</p>	Use existing information systems to generate management reports. Recognize ethical and privacy issues related to information technology.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Management Accounting	2. Planning, budgeting and forecasting	<p><b>Evaluate/review</b> information inputs (including assumptions) for operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Analyze/prepare</b> operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Analyze</b> implications of variances.</p>	<p><b>Analyze/prepare information</b> inputs for operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Explain/calculate</b> operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Explain/calculate</b> variances.</p>	Verify mathematical accuracy of plans, budgets and/or forecasts.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				

Competency Area	Competency Sub-area	Competency Statements for Level 2 Proficiency	Competency Statements for Level 1 Proficiency	Competency Statements for Level 0 Proficiency
Management Accounting	3. Cost, revenue and profitability management	<p><b>Cost management: Explain/apply</b> appropriate cost classifications and costing methods for management of ongoing operations, and <b>explain/apply</b> cost management techniques appropriate for specific decisions, and <b>evaluate/recommend</b> either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; <b>or</b></p> <p><b>Revenue management: Evaluate/review</b> sources and drivers of revenue growth; <b>or</b></p> <p><b>Profitability management: Analyze/prepare</b> sensitivity analysis, <b>evaluate/review</b> sustainable profit maximization and capacity management performance.</p>	<p><b>Cost management: Explain/apply</b> the appropriate cost classifications and costing methods for management of ongoing operations, <b>explain/apply</b> cost management techniques appropriate for specific decisions, and <b>analyze</b> potential changes identified by applying process improvement methodologies; <b>or</b></p> <p><b>Revenue management: Analyze/prepare</b> information to understand the sources/drivers of revenue growth; <b>or</b></p> <p><b>Profitability management: Explain/calculate</b> the sensitivity analysis and <b>analyze</b> alternatives for sustainable profit maximization/capacity management performance.</p>	Collect information to assist with cost, revenue or profitability management.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				
Management Accounting	4. Organizational/ individual performance measurement	<p><b>Evaluate/review</b> root causes of performance issues through one of:</p> <p><b>Analyze/research</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Evaluate/review</b> performance using accepted frameworks or KPIs, <b>or</b></p> <p><b>Evaluate/review</b> performance of responsibility centres.</p>	<p><b>Analyze</b> possible root causes of performance issues through one of:</p> <p><b>Explain</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Analyze</b> performance using accepted frameworks or KPIs; <b>or</b></p> <p><b>Analyze</b> performance of responsibility centres.</p>	Calculate/prepare performance scorecard/KPI based on information supplied by units.
Level obtained				
Describe the work experience evidence that supports the development of this competency sub-area, if reported at Level 1 or 2.				



## Section 8 - Applicant's Declaration

I affirm that the information I have provided in this document is true and accurately reflects the work that I completed with this employer.

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

## Section 9 - Third-Party Declaration

The third-party verifier must be a person to whom the applicant directly reported or was otherwise directly accountable in the applicant's carrying out of their responsibilities or in the performance of their job functions described on this experience verification form. If the person to whom the applicant directly reported or was directly accountable is no longer available to provide the verification, such verification may be made by

- a person who is currently an appropriately senior manager, executive, officer, partner or director of the place of employment, or
- a person who is in a management, executive or oversight role with the professional services practice,

**AND**

- has personal knowledge of the applicant having held the position(s) reported on this form and the applicant having held the responsibilities carried out or performed the functions indicated for such position(s), or
- has access to the applicable records or documentation of the place of employment or practice and has verified following review or inspection of such records that the applicant held the position(s) reported on this form and carried out the responsibilities or performed the functions reported on this form.

Name in full: First name Middle name(s) Last name

Email:

**Designation held** (e.g. CPA, CMA, CGA, CA):

**Membership number:**

**Country of Designation:**

Relationship to applicant: Direct supervisor Other (please describe):

Position/Title:

**Comments: (Please identify any concerns or inconsistencies in the information provided by the applicant.)**

I declare I have an arm's length relationship with the applicant (am not a family member) and that the information on this form is an appropriate representation of the work done by the applicant with our company with any exceptions made in the above comment section.

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



## Section 10 – Third Party Verification Not Obtained

Where the applicant may, due to **extraordinary** circumstances (such as in the case of a political refugee), be unable to secure third-party verification, the applicant may (in lieu of such verification) provide an affidavit sworn before a notary public attesting to the truthfulness and accuracy of the information provided in this international practical experience verification form. Otherwise all reasonable efforts must be made to have the appropriate third-party verification provided.

### AFFIDAVIT – to be signed before a notary public

Due to extraordinary circumstances, I, \_\_\_\_\_, am unable to secure third-party verification of the information contained within this *Practical Experience Certification Form for Internationally Trained Accountants* document. Accordingly, I have completed the information to the best of my ability and truthfully. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the City of \_\_\_\_\_ in the province/state of \_\_\_\_\_,  
this \_\_\_\_\_ day of \_\_\_\_\_,

X \_\_\_\_\_ / /  
Signature of Applicant Signed and sealed (mm/dd/yyyy)

A commissioner for oaths or notary public in and for the Province of \_\_\_\_\_

