



**Application for Public Accounting Licence (Form 9-1A)**

**A. Preferred Mailing Address**

Name: \_\_\_\_\_

ICAO No.

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Address: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_ e-mail: \_\_\_\_\_

Under the provisions of the *Public Accounting Act, 2004* and the Bylaws and Regulations of the Institute, I hereby apply to be licensed by the Institute of Chartered Accountants of Ontario to practise as a public accountant in the province of Ontario.

I certify that (please complete one of the following):

- I was admitted to membership in the Institute of Chartered Accountants of Ontario after October 31, 2006, have passed the Uniform Final Examination or Uniform Evaluation (UFE) and have completed the Qualifying Experience Requirement.

**Qualifying Experience Requirement means completion of a minimum of two years of prescribed public accounting experience in a CA training office, under the direct supervision of a Member who was at the time licensed to practice public accounting and includes:**

**1,250 chargeable hours in assurance services, of which at least 625 chargeable hours were in audit engagements, and 100 chargeable hours of review procedures and other assurance engagements; and 100 chargeable hours in taxation services**

- I was admitted to membership in the Institute of Chartered Accountants of Ontario on or before October 31, 2006.
- I was admitted to membership in the Institute of Chartered Accountants of Ontario upon completion of the CA Reciprocity Examination (CARE), Part 1 and Part 2 written in 2010 or a subsequent year.
- I was admitted to membership in the Institute of Chartered Accountants of Ontario upon completion of the CA Reciprocity Examination (CARE) written on or before 2009.

I certify that (please complete one of the following):

- I am a member in good standing of the Institute of Chartered Accountants of Ontario
- I am a member in good standing of the Institute of Chartered Accountants of Ontario and I am also a member in good standing of another accounting body designated under the Public Accounting Act, 2004. Name of body \_\_\_\_\_  
 I hereby designate the Institute of Chartered Accountants of Ontario as my designated body for the purposes of eligibility to be licensed as a public accountant.

Have you ever held a public accounting licence in Ontario?  Yes  No

Have you practised public accounting in the last five years?  Yes  No

Do you have a current licence to practice public accounting in a jurisdiction outside Ontario?  Yes  No

If Yes, please indicate the jurisdiction (state, province, country, as applicable): \_\_\_\_\_

My intended connection with public accountancy is (please check one of the following):

- Shareholder in professional corporation  Partner in the firm of: \_\_\_\_\_
- Sole proprietor  Employee in the firm of: \_\_\_\_\_
- Part-time practitioner  Other (please specify): \_\_\_\_\_

Please indicate effective date of intended connection: \_\_\_\_\_

**Note: If you are opening a new public accounting practice or professional corporation, please print and submit the applicable firm or professional corporation registration and insurance forms. These can be found on the website at [www.icao.on.ca/CAfirms/](http://www.icao.on.ca/CAfirms/)**

## Application for Public Accounting Licence (Form 9-1A)

Have you ever been:

- |   |                             |   |
|---|-----------------------------|---|
| 1. convicted of a criminal or similar offence,  | <input type="checkbox"/> No | <input type="checkbox"/> Yes, attach details of each instance |
| 2. adjudged bankrupt or made an arrangement with creditors pursuant to the Bankruptcy and Insolvency Act, | <input type="checkbox"/> No | <input type="checkbox"/> Yes, attach details of each instance |
| 3. subject to a disciplinary proceeding by any professional accounting organization?                      | <input type="checkbox"/> No | <input type="checkbox"/> Yes, attach details of each instance |
| 4. subject to a professional conduct investigation?   | <input type="checkbox"/> No | <input type="checkbox"/> Yes, attach details of each instance |

### Professional Experience Requirement or Current Competency Requirement

Please select one:

- I have completed the Professional Experience Requirement and attached a signed public accounting experience certification report to this application
- I have completed the Professional Experience Requirement and will be forwarding a signed public accounting experience certification form shortly. (Your application will not be processed until the experience certification form is received.)
- I have fulfilled the Current Competency Requirement having successfully completed the Public Accounting Licensing Examination on:

Date (mm/dd/yy): \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ and attached a signed public accounting experience certification form indicating completion of a period of at least 12 months of public accounting services in the past 36 months that were under the supervision of a licensee.

### Continuing Professional Development (CPD) Requirement

- I have attached a CPD log that shows the professional development activities completed in the last three-year period in activities directly related to the competencies needed to provide public accounting services. I have fulfilled a minimum of 20 hours annually and 120 hour in the last three year period. At least half of the annual and triennial hours have been verifiable.
- I have a shortfall in the above requirement and have provided an explanation attached to the CPD log.

The CPD log is available at [www.icao.on.ca/Forms/1007page7174.pdf](http://www.icao.on.ca/Forms/1007page7174.pdf). The log is separate from the annual CPD declaration that is filed annually with the annual membership dues. Your application will not be processed until the CPD log is received.

### Practice Inspection (PI) Requirement

I have fulfilled the PI requirement within the immediate past five years (select applicable):

- I have obtained my hours in public accounting services in a practising office that has been subject to a practice inspection resulting in a determination that the practising office has been found to be adhering to professional standards contained within the CICA Handbook and other professional standards established by the Institute.
- I have obtained my hours in public accounting services in a practising office located out of the province or outside of Canada that has been the subject of a practice inspection or peer review that has been found to be adhering to internationally recognized standards recognized by the Institute. A copy of a letter showing the date of last peer review or practice inspection is attached.
- I am an employee, partner or sole proprietor of a newly established practising office that has not been the subject of a practice inspection. (If a licence is granted, a practice inspection will take place within 12 months.)
- I am a practice inspector appointed by the Institute or by CPAB.





## Public Accounting Experience Certification Report – Part/Full-Time Experience New Licence Application

**THE SIGNING LICENSEE MUST INITIAL ANY CHANGES OR CORRECTIONS MADE ON THIS FORM.  
 Complete one form for each employer where experience was obtained.**

Applicant name and address:	ICAO No.:	Licensee name and firm name and address:	Licence No.:

This member was employed with this office (please enter exact date i.e. mm/dd/yy):

<input type="checkbox"/> on a full-time basis from _____ to _____ consisting of _____ months			
<input type="checkbox"/> on a part-time basis from _____ to _____ (please complete section below)			
Number of hours ordinarily constituting a regular full-time work week		Total number of months worked by the member between dates indicated above	
Name of employer:			
In what capacity were the hours acquired:			

**Professional Experience or Current Competency Requirement:**

A member must fulfill the requirements of either (1), (2) or (3) immediately below (please check the one that is applicable):

1.  I have completed, not more than 36 months prior to the date of this application, a period of at least 12 months of public accounting services under the supervision of a licensee who will provide the Institute with a certificate of such completion and I have passed the Institute's Public Accounting Licensing Examination on (mm/dd/yy): \_\_\_\_/\_\_\_\_/\_\_\_\_
- OR**
2.  Within the immediate past five years, I have participated in a recognized capacity in public accounting services and obtained a minimum of 2,500 hours consisting of:
    - (a) a minimum of 1,250 eligible hours in public accounting services; and (b) up to 1,250 eligible hours in designated services.
- OR**
3.  I am a new practitioner and/or I have not met the minimum of 2,500 eligible hours. A letter must be included providing details of how you have obtained the required capabilities, competence and current skills to provide public accounting services.

Record the hours completed for each of public accounting services and designated services, as applicable, in Section A and Section B. Complete one form for each employer where experience was obtained.

**Participated in a recognized capacity in providing public accounting services means one or more of the following:**

- each member of a firm or practising office who directly participates in a public accounting engagement, including any related subsidiary engagement, as a member of the engagement team;
- each member of a firm or practising office who can directly influence the outcome of a public accounting engagement, such as members who provide:
  - consultation regarding professional standards;
  - consultation or opinions regarding taxation provisions or other technical or industry-specific issues, transactions or events;
  - quality control reviews;

**Chargeable hours are:**

hours normally chargeable to clients of a public accounting practice, provided that work of a routine clerical nature shall not be included in the computation of chargeable hours.

**Designated services are:**

services that require competencies that are complementary to those required to provide public accounting services.

**Eligible hours are:**

- chargeable hours acquired as a result of participating in a recognized capacity in providing public accounting services; and
- other hours acquired in designated services.

**Public Accounting Services are:**

Public accounting services are services provided, on a basis that is independent of the person for whom the services are being provided and in respect of which there is a reasonable expectation of third party use or reliance, in any of the following;

- Assurance engagements, including an audit or a review engagement, conducted with respect to the correctness, fairness, completeness or reasonableness of a financial statement or any part of a financial statement or any statement attached to a financial statement;
- Compilation services accompanied by the prescribed Notice to Reader;
- Compilation services not accompanied by the prescribed Notice to Reader.



## Public Accounting Experience Certification Report – Part/Full-Time Experience New Licence Application

Member's Name: \_\_\_\_\_ ICAO No. 

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**This experience section must be fully completed. Record hours that have been completed within the five years preceding the date of this application.**  
Please complete part **A** and/or part **B** as applicable.

<b>A</b>	<b>In the immediate past five-year period the following public accounting services were provided while participating in a recognized capacity</b> (see definition of recognized capacity on page 3):						
	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	TOTAL	
							chargeable hours (see definition on page 3)
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
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
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							chargeable hours
<b>TOTAL</b>							chargeable hours

<b>B</b>	<b>In the immediate past five-year period the following designated services were provided while participating in a recognized capacity</b> (see definition of recognized capacity on page 3):						
	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	TOTAL	
taxation services related to assessing the appropriateness of taxation provisions and related financial reporting							hours
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
forensic accounting							hours
research on the interpretation or application of the accounting and assurance standards set out in the CICA Handbook – Accounting and CICA Handbook – Assurance or on professional standards;							hours
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
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
research conducted for, or advice given to, assurance clients on matters related to assurance engagements							hours
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							hours
<b>TOTAL</b>							hours

This form must be certified by a current licensee. Members may not sign their own form.  
I certify that the information provided above is correct and complete.

**X**

Print name and ICAO # of licensee	Signature	Date (MM/DD/YYYY)

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## Public Accounting Licence Application Checklist

In order for the Institute to process your application for a public accounting licence, please ensure that you have complied with each of the following:

- Fee remittance
  - Credit card
  - Personal cheque
  - Company cheque
  - Paid online
- Experience Certification Report Form(s) (original required)
  - Enclosed one form for each employer where experience was obtained
  - Will be forwarding signed experience certification report form(s) shortly
  - Met the 2,500 hour requirement  Signed by a current licensee
  - Met the current competency requirement  Signed by a current licensee
- Continuing Professional Development (CPD) log
  - Enclosed completed CPD log for the last 3 years
  - Will be forwarding completed CPD log shortly
- Practice Inspection for out of province and out of country only
  - Enclosed letter showing date of last peer review or practice inspection
  - Letter will follow shortly
- Opening a new public accounting practice or professional corporation
  - Enclosed firm registration form **OR**  Enclosed professional corporation registration form
  - Form will follow shortly

**Your application will not be processed until the experience certification report and the CPD log is received.**

**The Institute will review your application once all forms have been received.  
Completed applications will be forwarded to the licencing board for approval. Once approved a licence will be mailed out  
automatically.**