



**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.



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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 <i>CICA Handbook – Assurance</i> 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**

	Signature	Date (MM/DD/YYYY)
Print name and ICAO # of licensee		page 2 of 2 (PAECRPFENLA) 11/2011