



### Section 3 – Level of Public Practice Permit:

**Public Practice Permit or Permit** means an authorization granted to a partner or other individual responsible for the performance of public practice services, including audit, review, compilation, or other regulated services engagement, and for the report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.

**NOTE:** Please review the “[Requirements to obtain a permit](#)” before completing the sections below.

- Tier 1 (Audit level) Permit** means an authorization granted to a partner or other individual responsible for the performance of **audit, review, compilation, or other regulated services engagement**, and for the report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.
- Tier 2 (Review level) Permit** means an authorization granted to a partner or other individual responsible for the performance of **review, compilation, or other regulated services engagement**, and for the report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.
- Tier 3 (Compilation and other regulated services) Permit** means an authorization granted to a partner or other individual responsible for the performance of **compilation or other regulated services engagement**, and for the report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body. **Other regulated services** mean providing analysis, advice, and interpretation in an expert capacity in accounting and taxation.

Have you previously had a CPA New Brunswick public practice permit?

- Yes, indicate year permit was cancelled.....
- No, this is my initial permit application

### Section 4 - Education Qualification

Per the public practice requirements, I have met the education and examination criteria for obtaining a permit through one of the following:

- Successfully completed the CPA Post Designation Public Accounting (PDPA) Program (Legacy CGAs who did not successfully complete AU2, TX2 and PA1 and Legacy CMAs)
- Obtained depth in financial reporting and assurance competencies in professional education program (CPAs who completed the CFE, Legacy CA's, and, if applicable, Legacy CGAs) – Transcripts are required for legacy CGAs

### Section 5 - Practical Experience

- Have you been a partner and/or proprietor of a public practice within the last five years? Yes  No
- Do you have at least 24 months of full-time qualifying experience within the most recent five-year period gained through a Pre-approved Program Route office (PPR) registered in external audit/review with CPA New Brunswick? Yes  No
- Have you acquired at least 1,250 chargeable hours in assurance? Yes  No
- Have you acquired at least 625 hours in the audit of historical financial information? Yes  No

**Summary of practical experience within the last five years**

		Please complete based on the calendar year up to the most recent year. If completed based on a firm's fiscal year, indicate the year-end date of the firm					
		Years					
	Firm where hours were obtained	Engagement Type/ Name	20__	20__	20__	20__	20__
Qualifying hours obtained in performing an audit engagement and issuing an auditor's report in accordance with CPA Canada Handbook - Assurance							
Qualifying hours obtained in performing a review engagement and issuing a review engagement auditor's report in accordance with CPA Canada Handbook - Assurance							
Qualifying hours obtained in performing any other assurance engagement and issuing an assurance report in accordance with CPA Canada Handbook - Assurance							
Qualifying hours obtained in performing a compilation engagement and issuing a compilation engagement report in accordance with CPA Canada Handbook							
Other engagements							
Other engagements							
<b>Total</b>							

## Section 6 - Continuing Professional Development (CPD)

Please provide information regarding relevant CPD in the areas of practice you seek a permit completed within the last five (5) years.

Area of Practice as identified above	CPD Activity (Course, conference, seminar) and topic	Date(s)	Hours(s)	Course provider and source

Additional information can be provided on a separate page or in another format that contains all the information in the above table.

## Section 7 – Disciplinary and Criminal matters

Are you currently the subject of a complaint, investigation, or any type of disciplinary review by any such body or any breach or violation of any provision of the Criminal Code of Canada or a similar code of any other jurisdiction or any securities or tax legislation of any jurisdiction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Has a finding or determination been previously made by a committee of CPA New Brunswick, a legacy body, a provincial CPA body, or a provincial legacy body that the applicant was incompetent or unfit to practice, committed professional misconduct, engaged in conduct unbecoming a member, or contravened the Act, By-Laws or Rules of Professional Conduct or corresponding legislation, bylaws, or rules?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for bankruptcy?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you ever been charged with, pleaded guilty to, or been convicted of a criminal or summary conviction offence in Canada or elsewhere?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If the answer to any of the questions above is "yes," please provide details below:

## Section 8 – Member Declaration

- I understand and agree to comply strictly and be bound by The Chartered Professional Accountants Act, the CPA New Brunswick By-laws, and the CPA New Brunswick Code of Professional Conduct, as approved and amended by the Board from time to time. I acknowledge that I can access these governing documents through the CPA New Brunswick website.
- In the event that I am granted a public practice permit, and my membership is suspended or revoked, or I resign or retire as a member of CPA New Brunswick, I understand that my permit will be canceled.
- I authorize CPA New Brunswick to contact any organization to obtain such information required to determine my eligibility for a permit with CPA New Brunswick and agree to the release by any such organization of any information that CPA New Brunswick requests to properly consider this application. I also understand that CPA New Brunswick may request further information to process my application.
- I consent or shall be deemed to have agreed to any notification, publication, or release of information in accordance with the CPA New Brunswick Act, Bylaw, and Code of Professional Conduct.
- I certify that the information contained in this application is accurate and complete. I understand that any false or misleading statement contained in this application may be used by CPA New Brunswick in any proceeding respecting the validity of my application or my status as an applicant or member of CPA New Brunswick.

\_\_\_\_\_  
**Signature of Applicant**

\_\_\_\_\_  
**Date**

## Section 9 – Competency Attestation

This section should be signed by a Canadian CPA or a CPA in Bermuda, holding an equivalent permit as the permit being requested by the applicant and who can certify the applicant's competence to obtain a permit and to take responsibility or sign public practice engagements on behalf of a firm.

Full Name of Member (Permit Holder): \_\_\_\_\_

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

Telephone: \_\_\_\_\_

Province of CPA Membership: \_\_\_\_\_

Member ID: \_\_\_\_\_

- I declare that I have a valid and equivalent permit
- Within the most recent five (5) years, I have supervised or reviewed, for a period of not less than two (2) years, the practice/work of the applicant in providing public practice services
- Based on my knowledge of the applicant, I attest that the applicant is competent to take responsibility for public practice services at the level of permit indicated in this application

\_\_\_\_\_  
**Signature of Permit Holder**

\_\_\_\_\_  
**Date**

Please return this form by e-mail to [regulatory@cpanewbrunswick.ca](mailto:regulatory@cpanewbrunswick.ca)

**Approval**

**FOR OFFICE USE ONLY**

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**Signature 1:**

**Position**

**Date**

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**Signature 2:**

**Position**

**Date**