CHARTERED PROFESSIONAL ACCOUNTANTS BRITISH COLUMBIA

Chartered Professional Accountants of British Columbia
800-555 West Hastings Street Vancouver BC CANADA V6B 4N6
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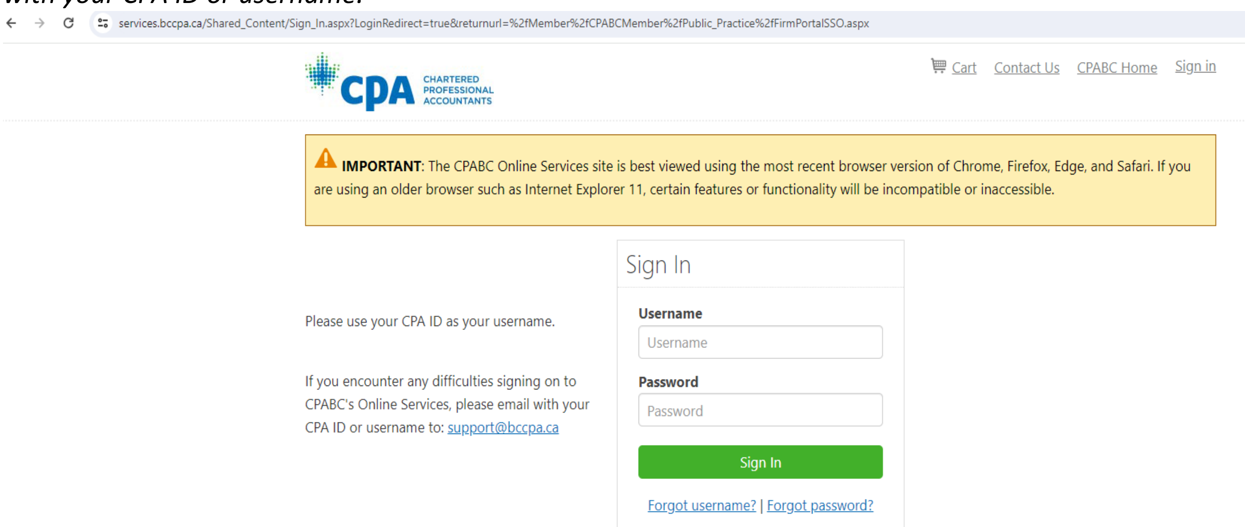
www.bccpa.ca

PRACTICE REVIEW – FIRM PORTAL INSTRUCTIONS

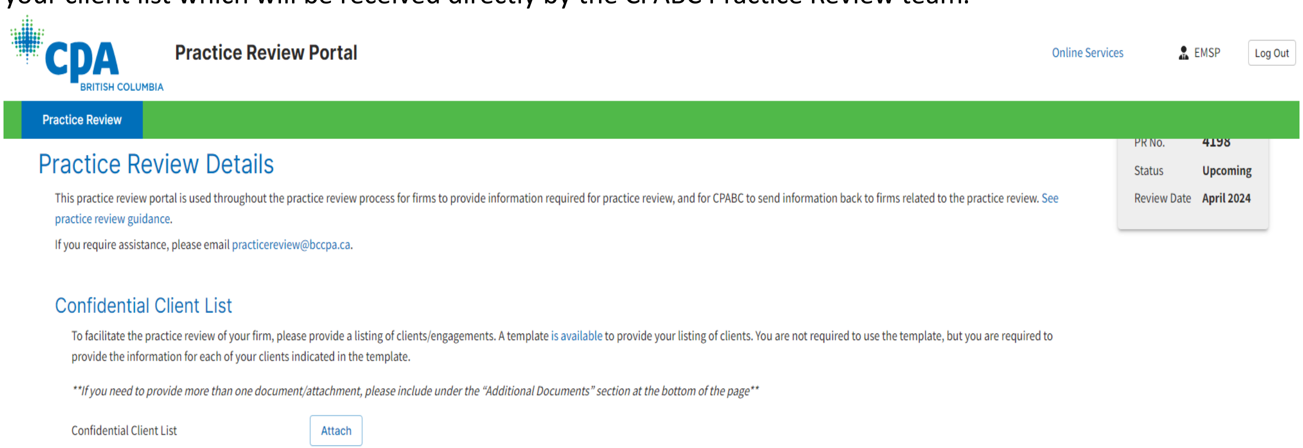
1. Navigate to the following URL: https://prs.bccpa.ca/firm-portal
2. Log in to your CPABC Online Services account with your username and password.

   If you encounter any difficulties signing into CPABC's Online Services, please email support@bccpa.ca with your CPA ID or username.



Client List Submission:

Upon successfully logging in (Step #2 above), you will be directed to the home screen where you can submit your client list which will be received directly by the CPABC Practice Review team.



3. Under the "Confidential Client List" section, click the "Attach" button.
4. Locate the saved client list file found on your computer and select it by clicking on the file name to upload If an incorrect file is selected, this can be removed by hovering over the document title and clicking the 'trash bin' icon, *prior* to submitting.
5. Click "Submit".

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Client List Submission Notes:

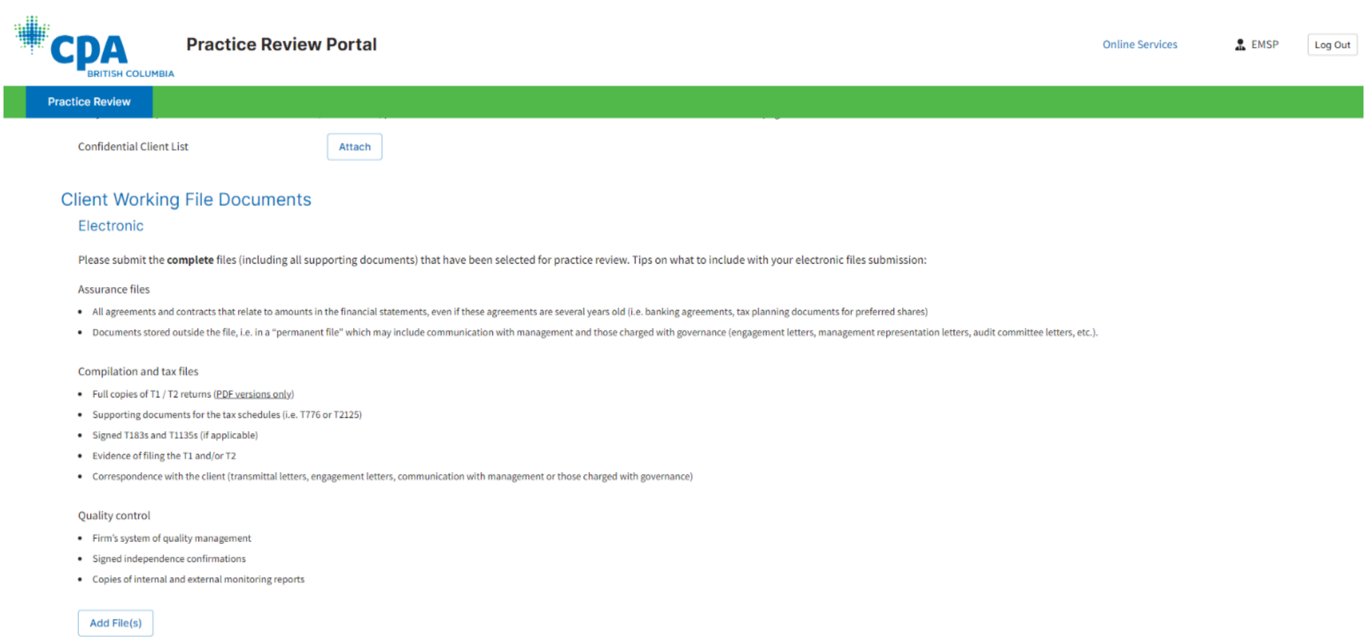
- CPABC client list template can be found here: [Practice Review Guidelines Templates (bccpa.ca)]
- File formats accepted: Word, Excel, and PDF (only).
- For your client list submission, we are unable to receive multiple documents so please ensure your submission only consists of **one** document.
- There is no requirement to password protect your client list as the portal is secured.
- If you submit a document in error, please contact the Practice Review Team at practicereview@bccpa.ca to reset the submission process.

Inspection Files and System of Quality Management ("SQM") Submission:

Your client files (as selected by your practice review officer) and SQM will also be submitted through the Firm Portal under the "**Client Working File Documents**" section (*see screenshot below*):

6. Under the "Client Working File Documents" section, click the "Attach File(s)" button.
7. Locate the appropriate client file(s) on your computer and select it by clicking on the file name to upload. If submitting a series of documents (Word, PDF, Excel, etc.) please ensure to upload these documents together in zipped folders, **with 1 zipped folder per client file**.
    a. If you are submitting a Caseware file, please ensure the file is compressed.
    b. If you are using Caseware Cloud, prior to submitting the file, you must go into the file and disable the security via Tools -> Protection -> "Turn Cloud Protection Off"
    c. Files with the any of the following characters will be rejected: **" * : < > ? / \ | # %**
        i. If needed, it is safe to use both dashes (-) and underscores (_) in filenames in SharePoint
    d. Leading and trailing spaces in file or folder names are not allowed
    e. SharePoint has a URL character limit of 255 characters
8. Click "Submit".

Screenshot below for reference:



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Inspection Files Submission Notes:

Please only submit **completed** files (which should include a copy of the final signed financial statements ("FS") and the Caseware file, if relevant) that have been selected for practice review. Additional considerations to include with your electronic submission:

Assurance Files:

- All agreements and contracts that relate to amounts or disclosures in the FS, even if these agreements are several years old (i.e. banking/lender agreements, tax planning documents for preferred shares)
- Documents that may be stored outside the Caseware file (i.e. in a "permanent file" which could include communication with management and those charged with governance – engagement letters, management representation letters, audit committee letters, etc.)

Compilation and Tax Files:

- Full copies of T1 and/or T2 returns (***PDF versions only***)
- Supporting documents for the tax schedules (i.e. T776 or T2125)
- Signed T183s (if tax returns were filed electronically)
- Evidence of filing the T1 and/or T2
- Correspondence with the client (transmittal letters, engagement letters, communication with management or those charged with governance)

System of Quality Management:

- Copy of the firm's system of quality management
- Signed staff independence confirmations
- Copies of the most recent annual and cyclical monitoring reports