

CPABC CHARGEABLE HOURS SUBMISSION FORM FOR PUBLIC ACCOUNTING LICENSURE PURPOSES

Applicability:

This form is to be completed by CPA members who are employed in a registered public accounting firm and need to report chargeable hours for the purpose of seeking a licence to practise public accounting.

'Chargeable hours' is defined as hours supervised (directly or overall) by a registered public accountant that are normally chargeable to clients. Chargeable hours do not include time spent on "work of a routine clerical nature".

Requirements for Completion:

Sections 1, 2, 3 and 4 are to be completed by the CPA member. Section 5 must be completed by the Designated Member* at the registered firm. The form must be completed in full and signed off by the CPA applicant member and the Designated Member.

Method of Submission:

Members applying for an assurance licence must also complete and attach the Practical Experience Tracking Form.

This completed form and if applicable, the Practical Experience Tracking Form, should be emailed to publicpractice@bccpa.ca.

Questions:

For questions on how to complete this form, please contact publicpractice@bccpa.ca.

1	Personal Information	
Legal Name: (First Middle Last)	CPA Membership Number:	
Reason for submitting this form:		
<input type="checkbox"/> 1. I have completed the CPA practical experience requirements for the appropriate licensure category		
<input type="checkbox"/> 2. I have <u>not</u> completed the CPA practical experience requirements for the appropriate licensure category, but I have additional audit, review, and/or compilation hours and wish to have them recorded with CPABC.		

2	Employment Information			
Firm Name:				
Street Address:	City:	Province:	Postal Code:	
Employment start date (Month/Day/Year):			Employment end date, if applicable (Month/Day/Year):	

Is this firm an approved training office that offers pre-approved program route (PPR)? Yes No

If yes, please state the name of the pre-approved program:

Type of Employment (select one):

Full-time
 Part-time

If other type of employment, please specify: _____

If any of the time reported below was on a secondment, please provide details:

Start and End dates: _____

Firm name and location: _____

3

Chargeable Hours Summary

Chargeable Hours Reporting Period **

From (Month/Day/Year): _____ **To** (Month/Day/Year): _____

*** The reporting period should be subsequent to the last chargeable hours form submitted. If you submitted a chargeable hours form as a CPA candidate for CPA certification application, then this reporting period should be subsequent to that period already submitted.*

Chargeable Hours completed for the reporting period stated above:

Audit HFS ***	Review HFS ***	Assurance Other****	Compilation	Taxation

**** HFS refers to assurance engagements that are performed on Historical Financial Statements as set in the CPA Canada Handbook – Assurance.*

***** Please refer to [Appendix A](#) for the qualifying chargeable assurance hours.*

4 CPA Member Confirmation	
I declare that all the information given in this form is true and correct.	
CPA Member signature:	Date:

5 Employer Confirmation		
I confirm that the CPA member named above has obtained the chargeable hours for the purposes of practising public accounting as indicated above.		
Designated Member* signature:	Designated Member name:	Date:
<small>*Designated Member - This would be a designated CPA who is a member in good standing and currently has the appropriate public practice registration with the applicable provincial body in order to sign off on this form. For Pre-Approved Program Route paths, the Designated Member would be the Pre-Approved Program Route Leader.</small>		

APPENDIX A

Types of Engagements for Qualifying Assurance Hours

- For an **Audit Licence**, you must obtain a minimum of 1,250 assurance hours, of which 625 chargeable hours must be in the audit of historical financial statements.
- For a **Review Licence**, you must obtain a minimum of 1,250 assurance hours, of which 625 chargeable hours must be in the audit or review of historical financial statements.
- For a **Compilation Licence**, you must obtain a minimum of 625 compilation hours. Hours spent in the audit or review of historical financial statements are accepted as compilation hours.

- The following engagements may **qualify** for the balance of assurance hours to make up the total minimum 1,250 assurance hours requirement if the requirement is not met through the audit or review of historical financial statements (all references are from areas of the CPA Canada Handbook):
 - CAS 805 - Audits of single financial statements and specific elements, accounts or items of a financial statement.
 - 8500 - Reviews of financial information other than financial statements (replaced by CSRE 2400 after Dec. 24, 2017).
 - AuG-6 - Examination of a financial forecast or projection included in a prospectus or other public offering document.

- The following engagements **would not qualify** towards the 1,250 chargeable hours in assurance (all references are from areas of the CPA Canada Handbook):
 - Section 9100 - Reports on the results of applying specified auditing procedures. This would include Law Society, Real Estate Council and Other Specified Procedures Reports.
 - Section 9200 - Compilation engagements.
 - AuG-16 - Compilation of a Financial Forecast or Projection.
 - 7600 - Reports on the application of accounting principles.
 - 7200 - Auditor assistance to underwriters and others.
 - 9110 - Agreed-upon procedures regarding internal control over financial reporting.
 - 5815 - Audit reports on compliance with agreements, statutes and regulations.
 - 5025 - Standards for assurance engagements other than audits of financial statements and other historical financial information (replaced by CSAE 3000 and 3001 for attestation engagements where the assurance report is dated on or after June 30, 2017)
 - CSAE 3000 - Attestation engagements other than audits or reviews of historical financial information (post-June 30, 2017).
 - CSAE 3001 - Direct engagements (post-June 30, 2017).
 - CSAE 3410 - Assurance engagements on greenhouse gas statements.
 - CSAE 3416 - Reporting on controls at a service organization.
 - 8600 - Reviews of compliance with agreements and regulations.
 - PS 5300 - Auditing for compliance with legislative and related authorities in the public sector.
 - PS 5400, 6410 & 6420 - Value-for-money auditing in the public sector.