

# CPA PUBLIC ACCOUNTING CHARGEABLE HOURS AND EXPERIENCE SUBMISSION FORM

# **Applicability and Practical Experience Requirements:**

This form is to be completed by a CPA Member who is reporting CPA practical experience and chargeable hours for the purpose of seeking a right to practise public accounting. Completing the form is required when a Member has satisfied all the practical experience requirements for the public accounting stream the Member intends to provide, as listed below:

# Compilation stream:

- Two of the last five years of experience in public practice, with experience being gained either through a pre-approved program route (PPR) or experience verification route (EVR) employer registered with CPA Manitoba to provide compilation (or audit or review) services
- Minimum of 625 chargeable hours in compilation engagements (hours spent on the audit or review of historical financial information are accepted as compilation hours)

#### Review stream:

- Two of the last five years of experience gained in a public accounting firm who has received approval as a pre-approved program route (PPR) employer in either the external audit or review stream
- Minimum of 1250 chargeable assurance hours, of which a minimum of 625 are providing assurance on historical financial information

#### Audit stream:

- Two of the last five years of experience gained in a public accounting firm who has received approval as a pre-approved program route (PPR) employer in the external audit stream
- Minimum of 1250 chargeable assurance hours, of which a minimum of 625 are in audits of historical financial information

### Requirements for Completion:

Sections 1, 2, 3, and 4, can be completed by the 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 Member and the Designated Member.

# **Method of Submission and Questions:**

Please submit this form or forward questions to the Ethics and Regulatory Affairs department at era@cpamb.ca.

Section 1: Personal Information								
Legal Name:		Designation:	CPA Member Number:					
First		Middle	Last					
I confirm that I have completed the CPA practical experience requirements for the applicable public accounting stream: (Please check as applicable)								
	Audit							
	Review							
	Compilation							

Section 2: Public accounting employment Information in the last 5 years (attach additional sheets as applicable)						
Firm Name:						
Street Address:	City:		Province:	Postal Code:		
Employment start date (dd/mm/yyyy):	Employment end date, if applicable (dd/mm/yyyy):					
Experience Route: (for Audit and Review streams,	experience ga	ined must be	with a pre-appro	oved program route employer)		
☐ Pre-approved Program Route (PPR) ☐ Experience Verification Route (EVR)						
Type of Employment (select one):    Full-Time   Part-Time						
Please indicate number of hours per week: hours  Other  Please specify:						
Section 3: Chargeable Hours Summary						
List the chargeable hours completed in the repor	ting period froi	n Section 2 i	n the appropriate	category:		
Hours Completed  Audit HFI ** Review HFI ** Assurance other Compilation  **HFI refers to assurance engagements that are performed on Historical Financial Information as set out in the prevailing CPA Canada Handbook –						
Assurance (formerly the CICA Handbook – Assurance)						
Section 4: Member Confirmation						
I declare that all the information give in this form is true and correct.						
Member signature:		Date (dd	/mm/yyyy):			

Section 5: Employer Confirmation							
I confirm that the Member named above has completed the practical experience and chargeable hours as reported on this form.							
Designated Member* signature:	Designated Member name:	Date (dd/mm/yyyy):					
	• • • • • • • • • • • • • • • • • • • •	in good standing and currently has the appropriate public					

<sup>\*</sup>Designated Member – This would be a designated CPA (CA, CMA or CGA) that is a member in good standing and currently has the appropriate public practice registration with CPA Manitoba 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.