

■ Licensing Context

8. (a) Select **ONE** of following:

- a. I have never held a public accounting licence issued by the Public Accountants Board of Nova Scotia or another authorized provincial public accounting licensing body in Canada.
- b. I previously held a public accounting licence issued by the Public Accountants Board of Nova Scotia or another authorized provincial public accounting licensing body in Canada.
- c. I currently hold a public accounting licence issued by an authorized public accounting licensing body of another province in Canada.

■ Firm Registration

If you intend to attribute any opinion or report attached to financial statements to your practicing firm, your firm must be authorized to do so by the Board.

Are you or do you intend to attribute any opinion or report attached to financial statements to your practicing firm (i.e. sign the firm's name)?

- Yes No

If Yes, please provide the firm name to appear on your opinions/reports for authorization as a practicing firm. _____

(Firm name)

■ Education and Professional Membership

9. University _____

Degree _____ Year _____

10. Membership in accounting body:

Name of Body in which membership currently held _____

Name of Body from which qualification acquired _____

Year of qualification _____

■ Professional Membership and Certification

11. Are you currently a member in good standing with a professional accounting body designated by the Public Accountants Board of Nova Scotia (currently the Chartered Professional Accountants of Nova Scotia)?

- Yes No

12. Have you been approved for Audit Certification by your designated body (currently the Chartered Professional Accountants of Nova Scotia)?

- Yes No *If YES, a copy of the certificate must accompany this application.*

■ **General** (If the answer to 13, 14, 15, 16, 17 or 18 is YES, please give full details on a separate sheet.)

13. Have you ever been convicted of an indictable offence or convicted of a summary offence related to fraud or theft?
- Yes No
14. Have you ever been successfully sued in a civil action relating to fraud?
- Yes No
15. Have you ever been disciplined by a post-secondary educational institution for an academic offence?
- Yes No
16. (a) Have you ever been suspended, disqualified or censured or had disciplinary action instituted against you, as a member of any professional organization?
- Yes No
- (b) Have you ever been denied or had revoked any licence or permit, the procurement of which required proof of good moral character?
- Yes No
- (c) In the 5 years immediately preceding this application, have you been adjudged in any legal proceeding with bankruptcy or insolvency or filed a voluntary petition in bankruptcy?
- Yes No
- (d) Are there any outstanding civil judgments against you or any actions outstanding against you that may result in a civil judgment?
- Yes No
- (e) Have you at any time not obeyed an order of a court requiring you to do or abstain from doing any action?
- Yes No
17. To your knowledge or belief, is there any event, circumstance, condition or matter not disclosed in your replies to the preceding questions that touches or may concern your conduct, character or reputation, and that you know is or believe might be thought to be an impediment to your being granted a licence or warrant further inquiry by the Public Accountants Board?
- Yes No
18. (a) Have you previously applied for a licence as a public accountant in Nova Scotia or in any other jurisdiction?
- Yes No
- (b) Have you been refused a licence to practice public accounting in Nova Scotia or any other jurisdiction?
- Yes No
19. **Non-resident applicants** must submit an Out of Province Affidavit for their application to be considered. Please refer to www.pabns.com

■ Authorization for Release of Information

I hereby grant the Public Accountants Board of Nova Scotia full authority to inquire and be advised by:

- CPANS - Chartered Professional Accountants of Nova Scotia and
- _____ (such Out of Province Bodies as may be applicable)
(the "Body" or "Bodies")

with regard to my standing in the Body. I authorize any and all of the Bodies to disclose the following information to the Public Accountants Board of Nova Scotia:

- (a) My eligible licensing certification status as established by the respective Body and as is consistent with the Standards of the Public Accountants Board of Nova Scotia.
- (b) Whether I am a member in good standing with the respective Body.
- (c) Confirmation that I have practiced public accounting in a substantive way within the five years immediately before making this application for a Public Accountant Auditing Licence.
- (d) The date of and results of my most recent practice inspection conducted by the respective Body.
- (e) Details of my compliance with the prescribed mandatory professional development as is required by my professional accounting body.
- (f) Details of any complaint, investigation, disciplinary proceeding, finding, order or settlement in respect of a disciplinary matter.

I acknowledge and agree that disclosure of the above information does not violate any applicable privacy laws (statutory or common law).

In the event that the accounting Body or Bodies of which the applicant is a member is unable to provide the above information to the Board, the applicant must provide the Board with such information in an acceptable and verifiable form and in such detail to the full and complete satisfaction of the Board.

I further grant the Public Accountants Board full authority to enquire of any police or other authority with regard to any criminal record or with regard to any of the matters referred to in questions 13, 14, 15, 16 and 17 and I authorize all persons enquired of pursuant to this authorization to provide all information requested.

NOTE: Where CPANS or any other body has provided certification with respect to approval to practice public accounting or approval to apply for a licence to practice public accounting, a copy of that approval documentation **must accompany this application.**

Signature of applicant

Date

■ Declaration of Applicant

I, _____, the above named applicant for a Public Accountant Auditing Licence, **do solemnly declare** that the statements contained in this application are complete and true in every respect;

And I declare that I am lawfully entitled to be employed in Canada;

And I declare that I shall carry on a practice as a Public Accountant, alone or in partnership with others and that I intend for the practice to be my principal means of livelihood;

And I declare that I am a member in good standing of the Chartered Professional Accountants of Nova Scotia;

And I declare that I will hold, while licensed as a Public Accountant, public liability insurance with a minimum coverage of \$1,000,000;

And I declare that I have completed the required hours of relevant, verifiable professional development as is required by my professional accounting body;

And I declare that I am or will be subject to the practice inspection program with the accounting body where I hold my primary membership;

And I make the above statements conscientiously believing them to be true.

Declared before me at)	
_____)	
in the Province of _____)	
on _____, 20_____.)	_____
A Notary Public in and for the Province of)	Signature of applicant
_____ or a)	_____
Commissioner of Oaths in and for the Province of)	Date
_____.)	

Stamp and Signature
of Notary Public or Commissioner of Oaths