

## Application for Renewal of Licence

Pursuant to By-law 8 of the Public Accountants Board of Nova Scotia

*(Make changes as required. Please print clearly.)*

### Personal Information

1. Name \_\_\_\_\_

(Surname / First name / Middle name)

2. Home Address

Street Address \_\_\_\_\_

Postal Code \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

3. Name of Practice \_\_\_\_\_

4. Practice Address

Street Address \_\_\_\_\_

Postal Code \_\_\_\_\_

Telephone \_\_\_\_\_

Fax \_\_\_\_\_

Email \_\_\_\_\_

Website \_\_\_\_\_

5. Professional Designations to be added on Roll (if not already listed below)

(List up to 3) \_\_\_\_\_

### Consent to Publish

6. By virtue of making this application, I hereby consent to the information contained in 1, 3, 4 and 5 being published on the website of the Public Accountants Board of Nova Scotia.

## Licence Renewal and Fee

I hereby apply for renewal for the 2019 licence year of a (select **ONE**):

- Public Accountant Auditing Licence  
 Public Accountant Licence

A licence fee in the amount of **\$240.00** must accompany this application, either by cheque or **PayPal** [www.pabns.com/renewals](http://www.pabns.com/renewals), payable to the **Public Accountants Board of Nova Scotia**.

## 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)

## Renewal Due Date

Renewal applications must be received by the Board **no later than December 15<sup>th</sup>** of the year preceding the licence application year. Renewals received after December 15<sup>th</sup> but before January 31<sup>st</sup> of the licence application year will be subject to a late filing penalty of 50% of the licence fee.

Licenses whose applications have not been received before February 1<sup>st</sup> of the licence application year will be struck from the Roll. Licensees who have been struck from the Roll will need to reapply for a licence subject to all new applicant provisions.

## General Information

*(Report only matters since last renewal or if not previously reported)*

*( If the answer to 7, 8, 9, 10 or 11 is **YES**, please give full details on a separate sheet.)*

7. Have you been convicted of an indictable offence or convicted of a summary offence related to fraud or theft?  
Yes \_\_\_\_\_ No \_\_\_\_\_
8. Have you been successfully sued in a civil action relating to fraud?  
Yes \_\_\_\_\_ No \_\_\_\_\_
9. (a) Have you been suspended, disqualified or censured or had disciplinary action instituted against you, as a member of any professional organization?

Yes \_\_\_\_\_ No \_\_\_\_\_

(b) 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 \_\_\_\_\_

(c) Are there any outstanding civil judgments against you or any actions outstanding against you that may result in a civil judgment?

Yes \_\_\_\_\_ No \_\_\_\_\_

(d) Have you at any time not obeyed an order of a court requiring you to do or abstain from doing any action?

Yes \_\_\_\_\_ No \_\_\_\_\_

10. Have there been any changes to the information provided in your original application for a licence or since your last renewal?

Yes \_\_\_\_\_ No \_\_\_\_\_

11. 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 licence being renewed or warrant further inquiry by the Public Accountants Board?

Yes \_\_\_\_\_ No \_\_\_\_\_

12. **Non-resident applicants** must submit an Out of Province Affidavit for their application to be considered. Please refer to [www.pabns.com](http://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 accounting 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.**

**NOTE:** Where CPANS or any other body has provided documentation with respect to certification or 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.**

I further grant the Public Accountants Board full authority to enquire of any police authority or other authority with regard to any criminal record or with regard to any of the matters referred to in questions 7, 8, 9, 10 and 11 and I authorize all persons enquired of pursuant to this authorization to provide all information requested.

\_\_\_\_\_  
Signature of applicant

\_\_\_\_\_  
Date

## Declaration of Applicant

I, \_\_\_\_\_, the above named applicant for renewal of a public accounting 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 carry on a practice as a Public Accountant, alone or in partnership with others as 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 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.

\_\_\_\_\_  
**Signature of applicant**

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

\_\_\_\_\_  
**Signature of witness**

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

\_\_\_\_\_  
**Name of witness** *(please print)*