

## Current Experience Declaration Report

This form is to be completed by individuals applying for the first time or who are requesting to renew their public accounting licence as may be required by the Public Accountants Board of Nova Scotia

Incomplete submissions will result in a delay in processing your public accounting licence application and may result in your license being denied by the Public Accounting Board Licensing Committee.

### Personal Information

Name

\_\_\_\_\_ *(surname / first name / middle name)*

Name of practice

\_\_\_\_\_

### **CURRENT PROFESSIONAL EXPERIENCE REQUIREMENT**

To be issued a public accounting licence, the Standards and By-laws of the Public Accountants Act of Nova Scotia now requires that an applicant must have practiced public accounting in a substantive way within the five years immediately prior to their application. This is to insure that a licensee's practical experience is both current and relevant. This requires applicants to have accumulated minimum professional experience hours in public accounting within this period.

To satisfy this professional experience requirement, an applicant must have, within the immediate past five years, obtained a minimum of 2,500 eligible hours consisting of:

- a minimum of 1,250 chargeable hours and/or documented hours acquired as a result of participating in a recognized capacity in providing *public accounting services*; and
- up to 1,250 eligible hours in *designated services*.

“Public accounting services” are the services described in ss. 2(1)(e) of the *Public Accountants Act as amended in 2016* **plus** for the purpose of determining your Professional Experience Requirement may include compilation engagements.

“Designated services” are services that require competencies that are complementary to those required to provide public accounting services.

**See guideline details in Other Information section of PABNS website.**

Where applicable a separate Current Experience Declaration Report must be completed for each employer (firm) where experience was obtained.

Firm Name: \_\_\_\_\_

Firm Mailing Address \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code \_\_\_\_\_

Full-time connection \_\_\_\_\_

Part-time connection \_\_\_\_\_

**A**

YEAR	YEAR	YEAR	YEAR	YEAR	TOTAL
1	2	3	4	5	L

**Period start date (mm/dd/yyyy)**

**Period end date (mm/dd/yyyy)**

In the immediate past five-year period, the following public accounting services were provided while participating in a recognized capacity at the firm noted above:

Chargeable hours in assurance (including auditing and review engagements) if it can be reasonably expected that the services will be relied upon or used by a third party.

Chargeable hours in compilations accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.

Chargeable hours in compilations not accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.

**Total chargeable hours – Section A**

Documented hours in assurance (including auditing and review engagements) if it can be reasonably expected that the services will be relied upon or used by a third party.

Documented hours in compilations accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.

Documented hours in compilations not accompanied by the prescribed Notice to Reader if it can be reasonably expected that all or any portion of the compilations or associated materials will be relied upon or used by a third party.

**Total documented hours – Section A**

**TOTAL SECTION A HOURS**

(must be a minimum of 1,250 hours)

<b>B</b>	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
<b>Period start date (mm/dd/yyyy)</b>						
<b>Period end date (mm/dd/yyyy)</b>						
In the immediate past five-year period, the following designated services were provided while at the firm noted on the previous page:						
Hours in taxation services related to assessing the appropriateness of taxation provisions and related financial reporting.						
Hours in performance measurement relating to the evaluation, development and interpretation of an entity's financial and non-financial information that measures and enhances an entity's organizational performance.						
Hours in forensic accounting.						
Hours in research on the interpretation or application of the accounting and assurance standards set out in the <i>CPA Canada Handbook – Accounting</i> and <i>CPA Canada Handbook – Assurance</i> or on professional standards.						
Hours in financial reporting involving the review of accounting principles and financial statement disclosure and the appropriateness of internal controls for the purpose of presenting fairly the financial statements of an entity.						
Hours in corporate finance services related to assisting a client in obtaining financing by explaining the financial statements to a financial institution, and assisting a client in analyzing the accounting effects of certain transactions.						
Hours in research conducted for, or advice given to, assurance clients on matters related to assurance engagements.						
Hours in training of other accountants or staff of the practice or firm in respect of the performance of assurance services where such training is an ongoing responsibility of the member.						
<b>Total hours – Section B</b>						
<b>TOTAL ELIGIBLE HOURS – Sections A + B</b> (must be a minimum of 2,500 hours)						

I declare that the information contained on this form is true and complete.

\_\_\_\_\_  
Print Full Name

X \_\_\_\_\_  
Signature

\_\_\_\_\_  
Date (mm/dd/yyyy)

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