

INTERNATIONAL PRACTICAL EXPERIENCE

VERIFICATION AND EMPLOYER DETAILS

The information requested in this form is required in order to assess international accounting practical experience. Candidates are responsible for completing this form and forwarding it to the employer for which verification of qualifying experience is being sought.

Please ensure a separate form is complete for each employer.

1 Candidate Information

Name in full

First name

Middle name(s)

Last name

Previous name(s)
(if applicable)

2 Employer Details

Employer Name

Postal Address

City

Province/State

Postal/Zip Code

Country

3 Nature of Business

Public accounting — Make selection(s) that best describe the nature of practice conducted by this firm

Assurance engagements	Taxation	Compilation	Internal Audit
Business Advisory	Business Valuation	Forensic /Litigation support	Insolvency
System Management	Mergers/Aquisitions	Actuarial Services	SOX services

Non-public accounting — Make selection(s) that best describe the nature of practice conducted by this employer

Financial Services	Manufacturing	Natural Resources	Retail
Technology	Real Estate/Construction	Other (please describe)	

Please provide examples of major clients, customers or recipients of the products or services

4 Corporate Structure and Size

Size of business or practice

Total number of staff

Number of partners/owners

Corporate structure — Make selection(s) that best describe the corporate structure

For profit corporation	Not-for-profit corporation	Public sector
Partnership	Proprietorship	Privately owned/not listed
Publicly listed	Publicly traded	Other (please describe)

Other information or description of place of corporate structure or practice.

5 Candidate's Employment Details

Employment
Commenced:

Employment
Ended:

Full-time
Part-time

% of week

Extended leave or absence (in excess of 8 weeks per annum):

Yes

No

If yes, total working days absent

Please indicate the title of each position held by the candidate and the level or seniority of the position within the overall management or governance structure. For example, indicate if the applicant was a senior executive, director, manager or officer.

1. Title/Position Held

Seniority
Level

Held position From
To

2. Title/Position Held

Seniority
Level

Held position From
To

Use additional paper as required

6 Public Accounting Practice Only – Chargeable Hours

If the employer is a public accounting firm, please complete this section as it directly relates to the chargeable hours obtained by the candidate while employed with the firm. Chargeable hours are defined as:

Hours accumulated while providing services in the practice of public accounting and are normally chargeable to clients. Chargeable hours do not include “work of a routine or clerical nature.”

Chargeable hours obtained by the candidate during the duration of employment in the following areas:

Assurance	excluding audit hours
Audit	
Taxation	
Other	
<hr/>	
Total	

7 Candidate’s Technical Competencies

For this section, please identify the level of proficiency which best shows the level of work you completed with this employer.

Levels of proficiency for qualifying practical experience are identified at three levels. Candidates would not typically have obtained all competencies at a level 2 proficiency a variety of proficiency is normal. You should not report in all 20 subcompetency areas; only those relevant to your international experience obtained at this employer.

- Level 0** Experience that is at an administrative or clerical level.
- Level 1** Experience that is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy. Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competency relying on a routine approach. Works under supervision.
- Level 2** The experience level expected of a newly certified CPA. This can include experiences with tasks that are non-routine in nature and a combination of low-to-moderate complexity with high level autonomy or high level of complexity with low autonomy. Medium to considerable difficulty is associated with a number of variables and circumstances that must be considered simultaneously; circumstances may be less clear and often requires approaches that are not practiced frequently. Works independently.

For each competency assessed as Level 1 or 2, describe the work experience evidence that supports the development of this competency sub area.

Please note ONLY provide additional information for those competency areas you have developed at this employer.

For additional information and illustrative examples of each of the competency and subcompetency areas please refer to the [CPA profession’s practical experience self-assessment tool](#). (For the French version, click Français in the upper left corner of the tool.)

In this tool, click  on the right side of a field for the additional information and examples.

Please complete the following by identifying the appropriate level of work completed with this employer and specifics about your previous position that supports the level assessed.

FINANCIAL REPORTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Financial Reporting Needs and Systems</i>	<p>Identify and analyze financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Evaluate the appropriateness of the basis of financial reporting; or</p> <p>(b) Evaluate reporting processes to support reliable financial reporting</p>	<p>Explain the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Analyze the appropriateness of the basis of financial reporting; or</p> <p>(b) Analyze reporting systems, data requirements or business processes to support reliable financial reporting</p>	<p>Use the accounting system to process transactions and/or generate reports.</p> <p>Verify mathematical accuracy of financial information (sub-totals, totals).</p> <p>Perform simple reconciliations.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
2. <i>Accounting Policies and Transactions</i>	<p>Evaluate appropriate accounting policies and procedures; or</p> <p>Evaluate treatment for routine and non-routine transactions; or</p> <p>Research and analyze treatment for complex events/transactions.</p>	<p>Research the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); or</p> <p>Research and analyze treatment for routine transactions.</p>	<p>Record accounting entries for routine transactions.</p> <p>Rollforward provisions from prior years.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. <i>Financial Report Preparation</i>	<p>Analyze or prepare financial statements, including note disclosures.</p>	<p>Explain financial statements, including note disclosures</p>	<p>Verify mathematical accuracy of the financial statements and note disclosures.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCIAL REPORTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
4. <i>Financial Statement Analyses</i>	<p>Analyze or prepare management communication (e.g., MD&A), or</p> <p>Analyze or prepare financial reporting results for stakeholders (internal or external), or</p> <p>Analyze or estimate the impact of strategic, and operational decision on financial results (external or internal).</p>	<p>Explain the management communication (e.g., MD&A), or</p> <p>Explain financial reporting results for stakeholders (external or internal), or</p> <p>Explain the impact of strategic and operational decision on financial results (external or internal).</p>	Calculate ratios and/or % changes in account balances.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Internal control</i>	<p>Evaluate the entity's risk assessment processes; or</p> <p>Evaluate the information system and processes, using knowledge of data requirements and risk exposures.</p>	<p>Analyze or prepare the entity's risk assessment processes; or</p> <p>Analyze the information system and processes, using knowledge of data requirements and risk exposures</p>	Verify mathematical accuracy of the financial statements and note disclosures.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Internal audit or external assurance requirements, basis and risk assessment	<p>Analyze an entity's assurance needs, plus</p> <p>Basis: Analyze which set of criteria to apply to the subject matter being evaluated, or analyze which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Evaluate issues related to the undertaking of the engagement or project, or evaluate materiality for the assurance engagement/project, or evaluate the risks of the project (for audit engagements, evaluate the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p>Explain an entity's assurance needs, plus</p> <p>Basis: Explain which set of criteria to apply to the subject matter being evaluated, or explain which standards/guidelines to apply based on the nature and expectations of the assurance engagement/ project, plus</p> <p>Risk assessment: Explain issues related to the undertaking of the engagement or project, explain and calculate materiality for the assurance engagement/project, or explain the risks of the project (for audit engagements, explain the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	Assemble information about the business (external), or department (internal).
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
3. Internal audit projects or external assurance engagements	<p>Work plan: Evaluate or develop appropriate procedures, considering the use of data analytics, based on the identified risk of material misstatement, analyze or perform the work plan, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	<p>Work plan: Analyze or perform the work plan on less complex/riskier areas, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	<p>Compile planning documentation.</p> <p>Coordinate third party confirmations; identify outstanding items.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. Financial analysis & planning	<p>Evaluate the entity's financial state, including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making; or</p> <p>Evaluate financial proposals and financing plans including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making</p>	<p>Analyze the entity's financial state, or</p> <p>Analyze or prepare financial proposals and financing plans</p>	<p>Perform calculations to support analysis (ratios and/or % changes in account balances).</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Treasury management	<p>Analyze the entity's cash flow and working capital, plus</p> <p>Evaluate the entity's investment portfolio, or</p> <p>Evaluate sources of financing and decisions affecting capital structure, or</p> <p>Evaluate the entity's cost of capital, or</p> <p>Evaluate decisions related to distribution of profits</p>	<p>Explain and calculate the entity's cash flow and working capital, plus</p> <p>Analyze or research the entity's investment portfolio (less complex), or</p> <p>Analyze or research sources of financing and decisions affecting capital structure, or</p> <p>Analyze or research the entity's cost of capital, or</p> <p>Analyze or research decisions related to distribution of profits</p>	<p>Record investment/FX transactions based on confirmations; update market values from thirdparty sources, if applicable.</p> <p>Reconcile differences between records and thirdparty statements.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. Capital budgeting Valuation Corporate finance	<p>Analyze or prepare financial models or business plans as part of or in addition to:</p> <p>Evaluate capital budgeting processes and decisions, or</p> <p>Evaluate the value of a tangible asset or analyze/ estimate the value of an intangible asset, or</p> <p>Analyze or estimate the value of a business, or</p> <p>Evaluate financial risk management policies, or</p> <p>Analyze the use of derivatives as a form of financial risk management, or</p> <p>Evaluate the purchase, expansion or sale of a business, or</p> <p>Evaluate a financially troubled entity.</p>	<p>Analyze or prepare information to aid in the capital budgeting processes and related decisions, or</p> <p>Analyze or estimate the value of a tangible asset, or</p> <p>Explain and calculate value of a business, or</p> <p>Explain financial risk management policies, or</p> <p>Explain the use of derivatives as a form of financial risk management, or</p> <p>Analyze the purchase, expansion or sale of a business, or</p> <p>Analyze possible solutions to aid a financially troubled entity.</p>	<p>Coordinate the capital budgeting process.</p> <p>Calculate market value of publicly-traded security.</p> <p>Calculate/collect multiples for market-based valuations.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

TAXATION			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Income tax legislation and research</i>	<p>Research and analyze treatment for transactions/ events, plus</p> <p>Draw conclusion and communicate results.</p>	<p>Explain the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/ events.</p>	<p>Assemble information for tax return and explains required information.</p> <p>Use tax software to process corporate tax returns.</p> <p>Prepare schedule of due dates.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
2. <i>Tax compliance: corporate or personal</i>	<p>Analyze the relevant tax issues, plus</p> <p>Analyze or prepare a tax return</p>	<p>Explain the relevant tax issues, plus</p> <p>Explain tax return or analyze or prepare information to support the preparation of the tax return.</p>	<p>Assemble information for tax return and explains required information.</p> <p>Use tax software to process corporate tax returns.</p> <p>Prepare schedule of due dates.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. <i>Tax planning: corporate or personal</i>	<p>Analyze specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation.</p>	<p>Explain and calculate specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation.</p>	<p>Use information prepared internally/externally to explain changes arising from Federal or Provincial budgets.</p> <p>Use tax software to calculate pro-forma taxes payable under various tax planning opportunities.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

STRATEGY & GOVERNANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
<p>1. <i>Governance</i></p> <p><i>Mission, vision, values & mandate</i></p>	<p>Analyze the entity's strategic objectives and evaluate related performance measures, or</p> <p>Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or</p> <p>Analyze the key operational issues including the use of information assets and analyzes alignment with strategy.</p>	<p>Explain the entity's strategic objectives and analyze related performance measures, or</p> <p>Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or</p> <p>Explain the key operational issues including the use of information assets and analyzes alignment with strategy.</p>	<p>Describe the entity's governance policies, processes, and/or code.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
<p>2. <i>Strategy development/ implementation</i></p>	<p>Analyze the entity's strategic objectives and evaluate related performance measures, or</p> <p>Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or</p> <p>Analyze the key operational issues and analyzes alignment with strategy.</p>	<p>Explain the entity's strategic objectives and analyze related performance measures, or</p> <p>Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or</p> <p>Explain the key operational issues and explains the alignment with strategy</p>	<p>Explain the entity's strategic objectives.</p> <p>Collect information on the entity's internal and external environment.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

STRATEGY & GOVERNANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
3. Enterprise risk management	<p>Evaluate components of an effective risk management program and evaluate its impact on shareholder value, or</p> <p>Evaluate the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	<p>Analyze or research components of a risk management program and analyze its impact on shareholder value, or</p> <p>Analyze the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	Record risk responses.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. Management reporting needs and systems	<p>Analyze management information requirements, plus</p> <p>Evaluate business processes, systems and data requirements and evaluate or recommend improvements to meet information needs, plus</p> <p>Analyze ethical and privacy issues related to information technology and its use.</p>	<p>Explain management information requirements, plus</p> <p>Analyze business processes, systems and data requirements and analyze potential improvements to meet information needs, plus</p> <p>Explain ethical and privacy issues related to information technology and its use.</p>	<p>Use existing information systems to generate management reports.</p> <p>Recognize ethical and privacy issues related to information technology.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Planning, budgeting and forecasting	<p>Evaluate information inputs (including assumptions) for operational plans, budgets and forecasts, and</p> <p>Analyze operational plans, budgets, and forecasts, and</p> <p>Analyze implications of variances</p>	<p>Analyze or prepare information inputs for operational plans, budgets and forecasts, and</p> <p>Prepare operational plans, budgets, and forecasts, and</p> <p>Explain and calculate variances</p>	Verify mathematical accuracy of plans, budgets and/or forecasts.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. Cost / revenue / profitability management	<p>Cost management: Apply appropriate cost classifications and costing methods for management of ongoing operations, and apply cost management techniques appropriate for specific decisions, and evaluate and recommend either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; or</p> <p>Revenue management: evaluate sources and drivers of revenue growth; or</p> <p>Profitability management: analyze sensitivity analysis, evaluate sustainable profit maximization and capacity management performance.</p>	<p>Cost management: Explain the appropriate cost classifications and costing methods for management of ongoing operations, explain cost management techniques appropriate for specific decisions, and analyze potential changes identified by applying process improvement methodologies; or</p> <p>Revenue management: analyze or prepare information to understand the sources/drivers of revenue growth; or</p> <p>Profitability management: explain and calculate the sensitivity analysis, and analyze alternatives for sustainable profit maximization/capacity management performance.</p>	Collect information to assist with cost, revenue or profitability management.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
4. Organizational / individual performance measurement	<p>Evaluate root causes of performance issues through one of:</p> <p>Analyze the implications of management incentive schemes and employee compensation methods, or</p> <p>Evaluate performance using accepted frameworks or KPIs, or</p> <p>Evaluate performance of responsibility centers</p>	<p>Analyze possible root causes of performance issues, through one of:</p> <p>Explain the implications of management incentive schemes and employee compensation methods, or</p> <p>Analyze performance using accepted frameworks or KPIs; or</p> <p>Analyze performance of responsibility centers.</p>	Calculate/prepare performance scorecard/ KPI based on information supplied by units.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

8 Candidate's Declaration

I affirm that the information I have provided in this document is true and accurately reflects the work that I completed with this employer.

Signature

Date

9 Third-Party Declaration

The third-party verifier must be a person to whom the candidate directly reported or was otherwise directly accountable in the candidate's carrying out of his or her responsibilities or in the performance of his or her job functions described on this experience verification form. If the person to whom the candidate directly reported or was directly accountable is no longer available to provide the verification, such verification may be made by

- a person who is currently an appropriately senior manager, executive, officer, partner or director of the place of employment, or
- a person who is in a management, executive or oversight role with the professional services practice,

AND

- has personal knowledge of the candidate having held the position(s) reported on this form and the candidate's having held the responsibilities carried out or performed the functions indicated for such position(s), or
- has access to the applicable records or documentation of the place of employment or practice and has verified following review or inspection of such records that the candidate held the position(s) reported on this form and carried out the responsibilities or performed the functions reported on this form.

Name in full

First name

Middle name(s)

Last name

Email

Designation held
(e.g. CPA, CMA, CGA, CA)

Membership no.

Country of Designation

Relationship to Candidate

Direct Supervisor

Other (please describe)

Position/Title

Comments: (Please identify any concerns or inconsistencies in the information provided by the candidate.)

I declare I have an arm's length relationship with the candidate (am not a family member) and that the information on this form is an appropriate representation of the work done by the candidate with our company with any exceptions made in the above comments section.

Signature

Date

10 Third-Party Verification

Where the candidate may, due to severe personal circumstances (such as in the case of a political refugee) be unable to secure third party verification, the candidate may (in lieu of such verification) provide an affidavit sworn before a notary public attesting to the truthfulness and accuracy of the information provided in this international practical experience verification form. Otherwise all reasonable efforts must be made to have the appropriate third party verification provided.

AFFIDAVIT — to be signed before a Notary Public

Due to severe personal circumstances, I,
am unable to secure third party verification of the information contained within this *International Practical Experience Verification* document. Accordingly, I have completed the information to the best of my ability and truthfully. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the City of _____, this _____ day of

in the province/state of _____

Signature of Candidate

Signed and sealed

A commissioner for oaths or notary public in and for the Province of _____

11 Next Steps (For Employer)

Submit the completed *International Practical Experience Verification and Employer Details (IPEV)* form to the appropriate provincial/regional CPA body. This form must be official, and therefore cannot be submitted by the candidate.

Contact the provincial/regional CPA body in which you want to apply to obtain details relating to your application.

Chartered Professional Accountants of Alberta
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10088 - 102 Avenue
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Web site: www.cpaalberta.ca

Chartered Professional Accountants of Bermuda
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Email: era@cpamb.ca
Web site: www.cpamb.ca

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602 - 860 Main Street
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Web site: www.cpanewbrunswick.ca

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Email: registrations@cpans.ca
Web site: www.cpans.ca

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Fax: +1 902.894.4791
Email: info@cpapei.ca
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5, Place Ville Marie, bureau 800
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Fax: +1 514.843.8375
Email : equivalence@cpaquebec.ca
Web site: www.cpaquebec.ca

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101 - 4581 Parliament Avenue
Regina, Saskatchewan S4W 0G3
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Fax: +1 306.347.8580
Email: registrar@cpask.ca
Web site: www.cpask.ca

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Email: members@bccpa.ca
Web site: www.bccpa.ca