

# Requirements for public accounting registration (licensure) post certification

Protection of the public and provincial regulatory requirements demand that all members registered (licensed) to provide public accounting services meet the profession's public accounting registration standards. The education, examination and practical experience requirements for CPA candidates seeking public accounting registration at the point of certification are defined in the CPA Harmonized Education Policies, Common Final Examination guidance, and CPA Practical Experience Requirements.

Public accounting requirements are met at the point of certification as a CPA by those who successfully complete the assurance pathway in education, examination and practical experience.

Members can also meet registration requirements post certification by meeting additional education, evaluation and experience requirements. Some jurisdictions offer multiple pathways for post designation public accounting registration. Contact your [provincial/regional CPA body](#) for requirement details.

**Note:** The post-certification requirements addressed in this document do not apply to legacy members who were licensed to practice public accounting but have not done so for more than five years. Requirements for returning to practice after an extended absence are under development and are expected to be released at the end of 2016.

## Eligibility for post certification public accounting registration

**Note:** Some jurisdictions offer different levels of public accounting registration. In jurisdictions with one level of registration, the audit standard applies to both audit and review. Contact your [provincial/regional CPA body](#) for more information.

Individuals can qualify for audit, review, and compilation registration post-certification if they are:

- Members in good standing who met:
  - certification requirements in a non-assurance stream through the new CPA qualification process, or
  - certification requirements through legacy non-assurance streams and did not meet legacy public accounting requirements post certification
- CPA students/candidates who have completed:
  - all requirements (education, examination, and experience) for CPA membership through non-assurance streams and are awaiting certification
  - the education and examination requirements through the assurance stream but not the experience requirements. These students/candidates must complete the experience requirements for public accounting within 30 months of certification, and all three components within five years. For additional information, refer to the [CPA Practical Experience Requirements - 2.2.4 Pre-approved bridge to assurance](#).

## Audit level registration

To qualify for audit level registration, eligible members and students/candidates should:

- Successfully complete the nationally developed, regionally delivered Post Designation Public Accounting (PDPA) Program, which includes both the PDPA Module and the PDPA Examination (see below for further information)
- Meet the practical experience requirements specific to public accounting applicable in their jurisdiction:
  - two years in public practice within a rolling five-year period
  - 1250 assurance chargeable hours of which a minimum of 625 are audit of historical financial information
  - depth in audit and assurance
  - experience must be completed in a pre-approved program that offers qualifying experience for audit services
  - any additional requirements applicable in their jurisdiction

## Review level registration

To qualify for review level registration (if available in your jurisdiction), eligible members and students/candidates must:

- Successfully complete the Post Designation Public Accounting (PDPA) Program which includes both the PDPA Module and the PDPA Examination (see below for further information)
- Meet the practical experience requirements for review applicable in their jurisdiction:
  - two years in public practice within a rolling five-year period
  - 1250 assurance chargeable hours of which a minimum of 625 are providing assurance on historical financial information
  - at least two competency sub-areas (both at level 2) from audit and assurance competency area (for more information, refer to [Appendix A in the CPA Practical Experience Requirements](#))
  - experience must be completed in a pre-approved program that offers qualifying experience for review services
  - any additional requirements applicable in their jurisdiction

## Post-certification requirements for audit and review registration

Qualification Process	Additional education requirements	Additional examination requirements	Additional experience requirements
CPA	PDPA module	PDPA examination	Practical experience requirements in their jurisdiction
Legacy CA	None	None	Practical experience requirements in their jurisdiction
Legacy CMA	PDPA module	PDPA examination	Practical experience requirements in their jurisdiction
Legacy CGA	PDPA module	PDPA examination	Practical experience requirements in their jurisdiction

## Compilation level registration

To qualify for compilation level registration in jurisdictions offering different levels of public accounting registration, eligible members must:

- Successfully complete the CPA Professional Education Program (CPA PEP) Taxation elective, including the examination (completion of the PDPA module or examination is not required.) Legacy CGA members who completed the CGA Advanced Personal and Corporate Tax (TX2) elective module will not be required to complete the CPA PEP Tax elective module.

- Meet the practical experience requirements for compilation in their jurisdiction:
  - two years in public practice within a rolling five-year period
  - 625 hours in compilation (hours spent on the audit or review of historical financial information are accepted as compilation hours). For more information, refer to [Appendix A in the CPA Practical Experience Requirements](#).
  - additional experience in tax and advisory services
  - experience can be completed:
    - » in either a pre-approved program that offers qualifying experience for compilation services or through experience verification
    - » in a CPA office registered with the province to provide compilation (or audit or review) services **OR** under the mentorship of an individual acting in the capacity of suitably qualified “engagement quality control reviewer” (EQCR) who reviews all statements prior to release to the client
  - any additional requirements applicable in their jurisdiction

## Post-certification requirements for compilation registration

Designation	Additional education requirements	Additional examination requirements	Additional experience requirements
<b>CPA</b>	CPA PEP Taxation elective module	CPA PEP Taxation elective examination	Practical experience requirements for compilation in their jurisdiction
<b>Legacy CA</b>	None	None	Practical experience requirements for compilation in their jurisdiction
<b>Legacy CMA</b>	CPA PEP Taxation elective module	CPA PEP Taxation elective examination	Practical experience requirements for compilation in their jurisdiction
<b>Legacy CGA</b>	CPA PEP Taxation elective module <sup>+</sup>	CPA PEP Taxation elective examination <sup>+</sup>	Practical experience requirements for compilation in their jurisdiction

<sup>+</sup>Legacy CGA members who completed the CGA Advanced Personal and Corporate Tax (TX2) elective module will not be required to complete the CPA PEP Tax elective module or examination.

## CPA Post Designation Public Accounting (PDPA) Program

The PDPA Program has two purposes. First and foremost it protects the public interest by ensuring all members offering Audit and/or Review services meet the profession’s competency standard related to assurance work.

Second, it provides CPAs with the option of qualifying for public accounting registration post-certification. The PDPA Program comprises:

- **A mandatory PDPA education module** that covers the technical knowledge required for public accounting registration, including tax, assurance, financial reporting, finance, and strategy and governance
- **A mandatory four-hour PDPA examination** consisting of objective format questions testing the required technical knowledge

The PDPA Program is available to members in good standing who have never met the qualifications for registration to practice public accounting in their jurisdictions. This includes:

- new CPAs who certified in a non-assurance stream
- legacy CMA and CGA members who did not meet legacy public accounting requirements either on certification or through a legacy post-certification program
- members in jurisdictions offering compilation registration who are seeking audit or review registration

Legacy CA members are not required to complete the PDPA Program as the CA education program and Uniform Final Evaluation met all public accounting education and examination requirements; legacy CA members who met their experience requirements outside public practice must, however, meet the public accounting practical experience requirements.

## The PDPA Education Module

The PDPA Education Module is expected to be available of as May 2017. The PDPA module covers the technical knowledge required for public accounting registration, including tax, assurance, financial reporting, finance, and strategy and governance. It is a self-study module that consists of reading resources, practice problems and multiple-choice questions covering the CPA Competency Map at the elective level. There are no deadlines, submissions or face-to-face components (for example, workshops) to the module.

## The PDPA Examination

The PDPA examination consists of objective format questions testing the required technical knowledge for public accounting registration. See the [PDPA examination blueprint](#) for more information.

Members must complete the PDPA module to be eligible to write the PDPA examination.

Future PDPA education module and examination offerings will be planned to meet member demand and are expected to be offered at least annually.

