

## Application for Firm Registration - Sole Proprietorship

This application is for members seeking to register a new firm as a sole proprietorship under the *CPA Nova Scotia By-laws* (the By-Laws).

### Instructions

1. You may obtain a pre-approval for a sole proprietorship's firm name from CPA Nova Scotia. The Registry of Joint Stock Companies will require pre-approval from CPA Nova Scotia for all sole proprietorship names that contain Chartered Professional Accountant or CPA. Requests for firm name pre-approval will be processed by submitting a *Pre-Approval for Partnership or Sole Proprietorship Names* form.
2. A member in good standing shall complete the application package, including the following:
  - a) *An Application for Firm Registration - Sole Proprietorship.*
  - b) *A Certificate of Registration* issued by the Nova Scotia Registry of Joint Stock Companies. The exception to this requirement is when only a personal name is used. Note: If the applicant is registered with the New Brunswick Registry of Joint Stock Companies, please provide the *NB Certificate of Registration*.
  - c) A completed *Professional Liability Insurance Declaration*, along with a copy of the insurance policy, including all endorsements.
  - d) The applicable fee of \$100, plus HST (\$115) will be invoiced and payable online.

### *Incomplete applications cannot be processed.*

3. The sole proprietor will serve as the firm representative and be the contact for CPA Nova Scotia. This may include communicating with CPA Nova Scotia regarding firm status notifications, disciplinary notifications, and practice inspection notifications.

**Please be advised that upon deregistration of any registered firm, there is a mandatory requirement to maintain discovery period insurance coverage for six years following firm deregistration. Please see our website for more information on [Professional Liability Insurance \(cpans.ca\)](http://Professional Liability Insurance (cpans.ca)).**

Please complete the following application form and email your application package to [registrations@cpans.ca](mailto:registrations@cpans.ca). Upon receipt of a complete application package, the submission will be forwarded to the Registration Committee for review and approval.

### Information

A sole proprietor intending to practice public accounting (audits and reviews) will require a Public Accounting License. Refer to our website for more information at **[Public Accounting \(cpans.ca\)](http://Public Accounting (cpans.ca))**.

## Application for Firm Registration - Sole Proprietorship

The proposed firm name, in accordance with the *Registered Firm Name Policy*:

Applicant (Sole Proprietor and Firm Representative):

Member Name:

Address:

	Phone (work):
Phone (Home):	Email:

Street Address for every office location:

Location #1	Location #2
Address:	Address:
Phone:	Phone:

*(If there are additional practicing office locations, please attach a complete listing to the application.)*

Reason(s) for Application:

- Formation of a new sole proprietorship
- Initial registration of a sole proprietorship

*(Please attach a form outlining the impact to existing registered firms, if any)*

**Areas of practice:** *(Please indicate if the registered firm will provide any of these services to the public.)*

**Public Accounting Services:**

- Audit Engagements
- Other Assurance Engagements
- Review Engagements
- Agreed Upon Procedures Engagements

**Other Regulated Services:** *(as described in Section 30 of the CPA Nova Scotia By-Laws)*

- Compilation Engagements
- Accounting Services (involving summarization, analysis, advice, counsel, or interpretation in an expert capacity, excluding record keeping)
- Tax Services (involving analysis, advice, counsel, or interpretation in an expert capacity)
- Preparation of a tax return or other statutory information filing
- Forensic Accounting Services
- Financial Investigation Services
- Financial Litigation Support Services

**Other Services:**

Practice of the profession outside Public Accounting or Regulated Services

(please describe): \_\_\_\_\_

Indicate what member(s) will sign-off on Audit and Review Engagements:

\_\_\_\_\_

How many full-time employees (including owner) performing professional services (CPAs, accounting technicians) are employed at the firm? \_\_\_\_\_

## Declaration

In accordance with the By-laws, the sole proprietor confirms:

- i. The firm carries on the practice of public accounting or provides other regulated services to the public or the firm is using a protected designation in its name.
- ii. The firm has sufficient professional liability insurance coverage in accordance with the By-laws and the Professional Liability Insurance Policy, as approved by the CPA Nova Scotia Board of Directors.
- iii. The proprietor of the firm is a member in good standing.

## Undertakings

- i. I will operate the sole proprietorship in accordance with *The Chartered Professional Accountants Act*, CPA Nova Scotia By-laws, and CPA Nova Scotia Code of Professional Conduct.
- ii. I will maintain necessary registration under provincial legislation.
- iii. I will inform CPA Nova Scotia within ten (10) days of any change in ownership of the firm.
- iv. I will inform CPA Nova Scotia within ten (10) days if the firm no longer has or maintains the required coverage of professional liability insurance coverage.
- v. I will provide written notice to CPA Nova Scotia within ten (10) days of a replacement or substituted representative being appointed.

Dated \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_,  
Month Day Year City Province

\_\_\_\_\_  
 Member/Firm Representative Name

\_\_\_\_\_  
 Witness Name

\_\_\_\_\_  
 Member/Firm Representative Signature

\_\_\_\_\_  
 Witness Signature

## Assisting Accountant Appointment

In accordance with CPA Nova Scotia By-Law 311A, and as required for my firm registration in Nova Scotia, I, \_\_\_\_\_, choose one of the following options:

**Option A: By initialing here \_\_\_\_\_**

I appoint the following CPA Nova Scotia member (or registered firm), who provides public accounting services or other regulated services consistent with my member registration, and has agreed to the appointment, as an Assisting Accountant, to be responsible for returning client records in the event of my death or incapacity. I agree to reimburse my Assisting Accountant for any reasonable fees and/or out of pocket expenses incurred in providing the assistance.

Member Name:	
Registered Firm:	
Address:	
Email:	Phone:

**Option B: By initialling here \_\_\_\_\_**

I authorize CPA Nova Scotia to appoint a member (or registered firm) in good standing as an Assisting Accountant in the event of my death or incapacity. I agree to reimburse my appointed Assisting Accountant for any reasonable fees and/or out of pocket expenses incurred in providing the assistance.

Dated \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_, \_\_\_\_\_  
Month Day Year City Province

\_\_\_\_\_  
Public Practitioner's Name

\_\_\_\_\_  
Signature

### PLEASE PROVIDE EMERGENCY CONTACT INFORMATION

Name:	Relationship:
Address:	
Email:	Phone: