

BACKGROUND

CPA Nova Scotia By-law 240 provides that a former registrant or a legacy body who was not a member at the time the Act came into force and has not since been registered with CPA Nova Scotia and is not a member in good standing of an extra-provincial regulatory body shall, subject to any restrictions imposed by a legacy body hearing panel, apply to the Registration Committee for registration with CPA Nova Scotia. For the purposes of the by-laws, an application made in respect of this Section shall be considered and processed, with any necessary modifications, as if it were a reinstatement application.

A former CPA Nova Scotia registrant (or legacy CGA, CMA or CA registrant) may have had their registration revoked as a result of:

- a) Resignation in good standing and not having maintained membership in another Canadian provincial accounting body; or
- b) Administrative revocation (e.g., non-payment of fees, failure to report CPD, failure to make character and reputation declaration, or the like) and not having maintained membership in another Canadian provincial accounting body.

This policy solely addresses readmission criteria associated with (a) and (b) above; that being re-admitted to membership, following resignation or administrative revocation, while not a member of another Canadian provincial CPA body.

RE-REGISTRATION APPLICATION

A CPA Nova Scotia Membership Reinstatement Application must be completed for any re-registration. All applicants seeking reinstatement must remit a non-refundable administration fee of \$400 (plus HST) at the time of application.

Additional readmission requirements are presented below.

FEE AND EDUCATION REQUIREMENTS

The following table outlines the fee and educational requirements.

Time since cancellation	Reinstatement fee ¹	Continuing Professional Development (CPD) and Education requirements
0-12 months	Current year's membership fees	Evidence of CPD meeting annual and 3-year rolling total requirements
13-36 months	Payment of Current year's membership fees and back fees, to a maximum of five (5) years.	Evidence of successful completion of CPA Canada's CPARPD course or a course of study deemed substantially equivalent; and Written 3-year CPD plan designed to build the competencies that are necessary to support the activities in which the applicant will engage
37-72 months		
73-96 months		
97-120 months		
> 10 years	Application fee and annual fees in effect at that time.	Capstone II of the CPA professional education program <u>plus</u> successful completion of the Common Final Examination (CFE)
> 15 years		Successful completion of the entire CPA professional education program, including CFE

EXPERIENCE REQUIREMENTS

Applicants are required to provide a summary of their professional history including their work experience prior to departure from CPA Nova Scotia or a Nova Scotia Legacy Body. A description of activities since ceasing to be a member, including residency and employment history will also be required. The Registration Committee may request third party verification of experience, competencies, and information provided, as may be deemed necessary.

ADDITIONAL REQUIREMENTS AND INFORMATION

Continuing Professional Development

Applicants are required to provide a description and quantification of professional development learning activities per calendar year since ceasing to be a member.

Character and Reputation

Applicants will be required to have two references from Chartered Professional Accountants in good standing in Canada, who have known the applicant for a minimum of one (1) year.

Member Certificate(s)

When an individual is seeking readmission following an administrative revocation, all membership certificates (legacy and CPA, as appropriate) must have previously been returned to CPA Nova Scotia (or one of its legacy bodies). If the applicant's membership certificates were not returned at the time of revocation, the certificates must subsequently be provided to CPA Nova Scotia prior to application for readmission. If a membership certificate is lost or destroyed, a statutory declaration attesting to its loss must be submitted in lieu of the certificate - contact registrations@cpans.ca to obtain the declaration form.

A new membership certificate will be issued upon approval of readmission.

Conditions and restrictions upon registration

In accordance with the *Chartered Professional Accountants Act - Nova Scotia* and governing authorities, the Registration Committee may impose conditions or restrictions on an applicant's registration.

For more information contact CPA Nova Scotia Registrations Team

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