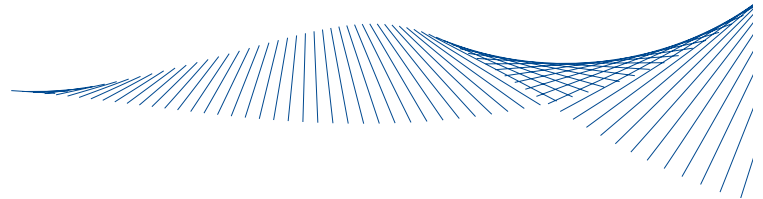


Public Accountancy Competency and Experience Evaluation Form



CGA CAAGCTTAAAGTTCCCAAAGGGAACCCCT



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Supplementary information

Documents needed to understand and complete this form can be found on the Ordre's Web site:

- 1. Regulation respecting the public accountancy permit of the
Ordre des comptables généraux accrédités du Québec*
2. Competency Guide – public accountancy

Introduction

The Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec (the “Regulation”) stipulates that to obtain the designation “auditor” and practice public accountancy, you must satisfy certain requirements, including those associated with a training period as specified in the Regulation.

You must also demonstrate to the Ordre that you have maintained your competency and knowledge acquired up to date. Upon submission of the Form evaluating competencies and experience acquired in public accountancy, various departments of the Ordre will evaluate your application.

A competency map has been prepared jointly by the three professional accounting orders. It presents all of the professional competencies that the CGA member must have to practice public accountancy. For the purposes of the evaluation to obtain the public accountancy permit and not to diminish the importance of the others, only those competencies deemed essential have been selected. These are: assurance, taxation and performance measurement.

The requirements concerning the obligatory training period pursuant to the Regulation include the following elements:

1) Extract from the Regulation published in the Gazette officielle du Québec [...] Standards for issue of the public accountancy permit, section 3

“The training period required to obtain a public accountancy permit shall be of a duration of 24 months and shall consist of not less than 2,500 hours of professional services rendered to the public. Of those 2,500 hours, 100 hours shall be rendered in taxation and not less than 1,250 hours in assurance.

Of those 1,250 hours, not less than 625 hours shall pertain to auditing.

For the application of the first and second paragraphs, the following hours shall be taken into consideration:

(1) the hours completed by the member during his training period for the issue of his certified general accountant’s permit and which meet the conditions of the training period for obtaining a public accountancy permit;

(2) the hours completed by the member as part of a review or audit engagement in the practice of his profession as a certified general accountant;”

2) Extract from the Regulation, Standards for issue of the public accountancy permit, section 10

“A member holding a public accountancy permit in respect of whom the hours required for the training period in public accountancy were completed more than 5 years prior to the date of application for the public accountancy permit shall successfully complete the monitoring program.”

Definitions

Assurance:

"An assurance engagement is an engagement where, pursuant to an accountability relationship between two or more parties, a practitioner is engaged to issue a written communication expressing a conclusion concerning a subject matter for which the accountable party is responsible." CICA Handbook, section 5025.03

Review engagement:

"In a review engagement, the practitioner provides a moderate level of assurance by designing procedures so that, in the practitioner's professional judgment, the risk of an inappropriate conclusion is reduced to a moderate level through procedures that are normally limited to enquiry, analytical procedures and discussion. Such risk is reduced to a moderate level when the evidence obtained enables the practitioner to conclude the subject matter is plausible in the circumstances." CICA Handbook, section 5025.12

Audit engagement:

"In an audit engagement, the practitioner provides a high, though not absolute, level of assurance by designing procedures so that in the practitioner's professional judgment, the risk of an inappropriate conclusion is reduced to a low level through procedures such as inspection, observation, enquiry, confirmation, recalculation, reperformance and analytical procedures." CICA Handbook, section 5025.11

Participate actively in an audit engagement means that the practitioner is actively involved in all steps of the execution of the audit engagement, including planning, risk assessment, meetings, recording data in file and drawing conclusions.

In relation to the issuance of the public accountancy permit, the hours devoted to preparing an audit record without actively participating in the execution of the audit engagement as defined in the preceding paragraph are not considered by the Ordre to be relevant experience for the purposes of obtaining such a permit.

FORM

Read this before completing the form.

The Ordre will only process applications for permits which are completed.

A completed file consists of:

- 1° Public Accountancy Permit Application
- 2° Duly completed Public Accountancy Competency and Experience Evaluation Form
- 3° Current professional liability insurance in force
- 4° Continuing education report as provided by regulation
- 5° Up-to-date annual compulsory declaration
- 6° Dues paid
- 7° Declaration of any professional liability claim (sec. 62.2 of the Professional Code)

Only the Public Accountancy Permit Application and the Public Accountancy Acquired Competency and Experience Evaluation Form must be submitted to the Order. The other requirements (listed above) will be verified and reviewed internally.

Moreover, in every case, you must complete Section V *Declaration before a commissioner of oaths about experience acquired*.

Furthermore, Section VI *Attestation by the employer of experience acquired by the member in a public accounting firm* must be completed for each firm where experience was acquired, up to a total of 2,500 hours, starting with your most recent experience. You must also attach a description of the main tasks performed as part of your duties (CV or any other document you consider relevant).

Section I

Identification

Last name

First name

Member No.

Year permit obtained

Address (no., street, apartment)

City

Postal Code

Telephone

Email

Section II

Evaluation of competencies acquired to practice public accountancy

IMPORTANT: *This form has been prepared by the Ordre des CGA du Québec. However, in order to complete it properly, you must refer to the Competency Guide - Public Accountancy which is the main reference document for the analysis of all public accountancy permit applications. Furthermore, the Competency Guide provides information that supplements the descriptions appearing below.*

This section must be completed **without exception** by all CGA members who apply for a public accountancy permit. It evaluates the level of your knowledge with regard to each of the competencies appearing in the *Competency Guide – Public Accountancy*

Definition of levels of knowledge:

- Level 1: Your knowledge is theoretical and you are not able to impliment/demonstrate this competency
- Level 2: Your knowledge does not allow you to impliment/demonstrate this competency without supervision
- Level 3: Your knowledge is such that you are proficient in this competency and can make recommendations to clients.

At the end of each statement, you will find the reference to the *Competency Guide – Public Accountancy* (e.g. D-1.1)

Moreover, you must prove the level of knowledge and experience acquired with appended elements, such as

- (i) elements from your continuing education
- (ii) explanations in reference to your task descriptions.

Example :

For the element on taxation competency, i.e. "Identify the applicable tax legislation provisions and inform the management about them," you could add "I attended all the training courses on the taxation of companies and individuals."

Identification of the period in which the experience was acquired

For each experience for which you enter a yes, please specify if it is **prior** experience (you no longer practice it) or **current** experience (you currently practice it).

In its analysis, the Ordre will check that the answers provided concerning acquired experience are consistent with the information about your experience (sections III and IV of this form) and the list of training activities appearing in your *Continuing Education Form* submitted annually.

TAXATION

Analyze the entity's tax profile and identify general tax issues

	Level of knowledge	Experience acquired	Justify
<p><i>You are able to:</i></p> <p>Understand the entity's tax profile (D-1.1)</p> <ul style="list-style-type: none"> - Identify the basic information required to analyze the entity's tax profile 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Identify the applicable tax legislation provisions and inform the management about them (D-1.2)</p> <ul style="list-style-type: none"> - Identify and analyze the tax provisions and related legislative provisions applicable to the entity and relevant, collaborate with other professionals as necessary - Identify any new legislative provisions that apply and inform management of their possible repercussions for the entity - Draft and follow procedures for remaining informed of topical tax issues 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Identify and analyze the requirements with respect to compliance and returns and give advice in this respect (D-1.3)</p> <ul style="list-style-type: none"> - Analyze the requirements in terms of compliance and returns and dead lines and give advice in this respect - Do research and collaborate with others to identify possible positions for purposes of the return - Identify possible positions for purposes of the return that deserve more extensive consideration by a more experienced person - Identify the other information to be presented (e.g. statistical information to be submitted to authorities) 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Analyze the scope of the professional expertise necessary to give advice on potential tax issues (D-1.4)</p> <ul style="list-style-type: none"> - Recognize the necessity for obtaining advice from other professionals, such as international tax expertise, lawyers, engineers and scientists, in a given situation in order to assess and monitor all tax issues and obligations that could affect the entity. - Suggest the appropriate type of expertise while taking into account the rules on independence 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

TAXATION (cont'd)

Analyze the entity's tax profile and identify general tax-related issues			
	Level of knowledge	Experience acquired	Justify
<p>Analyze assessments and respond to them (D-1.5)</p> <ul style="list-style-type: none"> - Analyze assessments of taxes and new assessments - Verify the response documents required by regulation, for example, any form and notice required indicating the intention of the taxpayer to objection to the notice of assessment or new assessment - Do the appropriate research and calculations require to respond. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Analyze the tax consequences of operations (D-1.6)</p> <ul style="list-style-type: none"> - Identify/establish the tax repercussions of current operations, structural operations (e.g. merger, sale or acquisition of shares or assets, takeover, divestiture, liquidation), tax and estate planning. - Evaluate their impact on the presentation of the entity's financial information, achievement of strategic objectives, risk targets and declared financial targets. - Identify the components of the taxable net profit, the taxable profit and taxes payable. - Identify the need to use experts where needed. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

ASSURANCE

Evaluate assurance needs			
	Level of knowledge	Experience acquired	Justify
<p><i>You are able to:</i></p> <p>Analyze/evaluate the entity's needs for assurance and give advice in this respect (E-1.1) (Section 5025 and 5030 of CICA Handbook)</p> <ul style="list-style-type: none"> - Examine the entity's mission, vision and strategic objectives and the needs of the shareholders, including regulatory requirements. - Identify the nature and scope of a given engagement and the applicable standards. - Analyze and evaluate the applicability of various traditional and new assurance services and give advice in this respect. - Give advice on the combination of assurance services that is appropriate to satisfy the needs of the entity and (or) shareholders. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
Provide professional assurance services			
<p><i>You are able to:</i></p> <p>Acquire a good understanding of the activity sector of certain clients (E-2.1) (Section 5135 and 5141 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Acquire personal knowledge of certain activity sectors and an understanding of the operating environment and critical success factors. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Acquire a good understanding of the client (E-2.2) (Section 5141 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Collect the information necessary to understand the client's activities and processes as described in the CICA Handbook – Assurance. - Establish a procedure to obtain and analyze quantitative and qualitative information about the client on a regular basis (monthly, quarterly). 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

ASSURANCE (cont'd)

Provide professional assurance services

	Level of knowledge	Experience acquired	Justify
<p>Evaluate and decide whether to accept an engagement (E-2.3) (Section 5030, 5095, 5141 and 5110 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Analyze the reputation of the entity, its owners and management. - Analyze the nature of the entity's activities to aid in understanding potential sources of risk associated with the assurance engagement. - Assess the issues of independence, competence and objectivity to assure that nothing prevents the acceptance of the engagement. - Assess if the firm has the necessary resources to provide the required services and deliver the associated report within the time required. - Assess the overall risk associated with accepting the engagement, decide whether to accept the engagement, and if yes, under what conditions. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assess and determine the scope of the engagement (E2.4) (Section 5110 and 5150 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Analyze : <ul style="list-style-type: none"> - the source of authority respecting the engagement (legislative provisions as appropriate) - the relevant standards and practices - the shareholders concerned by the engagement, their needs for assurance and their expectations with respect to the engagement; - the type of report to produce and its intended uses - the regulatory requirements. - Decide on the scope of the mission, discuss it and confirm with the client that it has been understood and accepted. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

ASSURANCE (cont'd)

Provide professional assurance services			
	Level of knowledge	Experience acquired	Justify
<p>Identify and assess the entity's objectives and strategies and the related commercial risks and determine their impact on the engagement (E-2.5) (Section 5095, 5110, 5142 and 5150 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Assess the risk that the financial errors contain material misstatements resulting from fraud, error or illegal acts. - For audit engagements, assess the risk level (high or low) for all these sectors. - Record the impact of the risk on the nature and scope of the work. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Oui <input type="checkbox"/> Non If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Identify the assessment criteria for the object of the engagement as a function of its nature (E2.6) (Section 5095, 5100, 5135, 5142, 5143 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Identify whether the existing criteria are appropriate and are generally accepted (e.g. GAAP). - In the absence of generally accepted criteria, discuss with the superior and the client or target user, where appropriate. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assess the internal control (E-2.7) (Section 5143 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Evaluate internal control in the context of a known reference framework, such as COSO or the control criteria model developed by the CICA. - Identify the main controls and acquire an understanding of them, including the IT environment and general controls. - Test the identified controls for the purposes of audit work. - Understand the impacts of control deficiencies found and recommend improvements. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

ASSURANCE (cont'd)

Provide professional assurance services			
	Level of knowledge	Experience acquired	Justify
<p>Develop guidelines on materiality that will guide the orientation and extent of the assurance work as a function of the scope of the engagement and related expectations (E-2.8) (Section 5110, 5142 and 5150 of the CICA Handbook)</p> <p>- Develop guidelines on materiality that comply with generally accepted auditing standards (GAAS) and other applicable standards and that suit the decision-making needs of the users of the information.</p>	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Design appropriate engagement procedures as a function of the scope, risk and materiality (E-2.9)) (Section 5135, 5142, 5143, 5150 and 5300 of the CICA Handbook)</p>	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assign the personnel necessary to perform the engagement (Section 5100 and 5150 of the CICA Handbook)</p> <p>- Identify and assign enough internal and external personnel to respond to the needs of the engagement. - Develop procedures allowing: - setting of conditions for using the work of outside personnel. - adequate supervision and review.</p>	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Collaborate with colleagues, the client and other parties (E-2.11) (Section 5145 , 5150 and 5300 of the CICA Handbook)</p> <p>- Determine the extent of the collaboration or cooperation necessary to provide the assurance service - Discuss with all team members the nature of the client, his business and his current activities</p>	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

ASSURANCE (cont'd)

Provide professional assurance services			
	Level of knowledge	Experience acquired	Justify
<p>Complete the work plan (E-2.12) (Sections 5143 and 5145 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Implement the procedures shown in the plan. - Develop control procedures with respect to evidence and analyses in order to ensure that their integrity and confidentiality are maintained. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Record the procedures used (E-2.13) (Section 5142, 5143, 5145 and 5300 of the CICA Handbook)</p> <ul style="list-style-type: none"> - For each procedure implemented, record the nature of the control, operation, balance or process. - Record the supporting evidence. - Reach a conclusion on whether the assurance process has allowed the objective sought to be achieved and record it. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Modify the plan as needed (E-2.14) (Sections 5143, 5150 and 5300 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Assess the new situations not anticipated during the design of the engagement plan and modify the plan accordingly. - Assess the reliability of the control system and develop other procedures when it cannot be relied on. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assess the evidence and the results of the analysis (E-2.15) (Sections 5300 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Assess the significant and material nature of the evidence and/or the results of the analysis - Analyze the inconsistencies, unexpected situations, unexpected findings or findings that indicate the possibility of a fraud, misstatement or illegality. - Evaluate the impact of the findings on the scope of the engagement, on the assurance and on the report. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No Si oui : <input type="checkbox"/> Antérieure <input type="checkbox"/> Actuelle	

ASSURANCE (cont'd)

Draw conclusions and write a report (E-2.16)

Level of knowledge	Experience acquired	Justify
<p>Draw conclusions and write a report (E-2.16) (Sections 5143, 5145, 5300 and 5400 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Analyze, make decisions and report the reasonable nature (audit) or plausibility (review) of operations or balances, according to the understanding acquired of the entity and its activities for the period and the results of the audit. - Analyze all uncorrected errors in the light of the guidelines on materiality. - Take into account the impact on the assurance report. - Evaluate the reasonable nature (audit) or plausibility (review) of the financial statements taken as a whole and record the conclusions. - Compare the information in the annual report with the audited financial statements. - In the case of other elements to be reported on, assess the appropriate nature in accordance with applicable standards and criteria and record the conclusions. - Make decisions and prepare an appropriate report in compliance with the CICA Handbook – Assurance, the conditions of the engagement and the applicable regulatory requirements. 	<p> <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current </p>	<p>_____</p> <p>_____</p>

ASSURANCE (cont'd)

Provide professional assurance services			
	Level of knowledge	Experience acquired	Justify
<p>Confirm that the client's expectations have been met (E-2.17) (Sections 5030 and GSF-CQ of the CICA Handbook, QCM¹, QAM²)</p> <ul style="list-style-type: none"> - After the engagement: <ul style="list-style-type: none"> - discuss the quality and suitability of the services and the achievements of the engagement - confirm that all client expectations have been met; - negotiate measures the firm can apply to compensate for any deficiencies - confirm all aspects of the engagement that exceeded client expectations - discuss with the client how the service could have been improved - negotiate additional fees, where appropriate - collect all fees - organize meetings to follow-up the measures resulting from the engagement and changes in the client's needs, engagement conditions and applicable regulatory requirements. 	<p><input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current</p>	<p>_____</p> <p>_____</p>
<p>Prepare and hold value added information meetings with the shareholders (E-2.18) (Section 5030 and GSF-CQ of the CICA, QCM¹, QAM²)</p> <ul style="list-style-type: none"> - Determine for the meetings, the schedule, frequency, content and appropriate participants that will allow achieving the engagement objectives; keep the shareholders informed and provide excellent value for the entity. - Prepare information for discussion at the proper time with management, those responsible for supervising the financial information process and other shareholders in the form of a presentation or a report - Chair the meetings with the shareholders to discuss or confirm the following elements: <ul style="list-style-type: none"> - action plans necessary for the entity plus the services the firm will provide - a realistic schedule - a process for tracking the measures adopted. 	<p><input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current</p>	<p>_____</p> <p>_____</p>

¹ QCM : Quality Control Manual (CGA)

² QAM : Quality Assurance Manual (CA)

ASSURANCE (cont'd)

Provide professional assurance services			
	Level of knowledge	Experience acquired	Justify
<p>Finalize the engagement (E-2.19) (Sections 5030 and GSF-CQ and 5145 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Finalize the engagement by ensuring, for example, that: <ul style="list-style-type: none"> - the documentation is complete - the financial statements correspond to the supporting worksheets; - all pending issues have been resolved <p>Grasp, communicate and implement the “lessons learned” from each engagement(E-2.20) (Sections 5030, GSF-CQ and 5150 of the CICA Handbook)</p> <ul style="list-style-type: none"> - Analyze the client's comments and new ideas resulting from the engagement to find ways of improving the quality, efficacy and efficiency of the service - Analyze the implications for the mission, vision, strategic objectives and targets of the firm (not applicable at the “detect” level) 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

PERFORMANCE MEASURE

Analyze performance measure needs			
	Level of knowledge	Experience acquired	Justify
<p><i>You are able to:</i></p> <p>Analyze performance measure needs (F-1.1)</p> <ul style="list-style-type: none"> - Given the entity's mission, vision and strategic objectives, determine its needs for performance measures: - identify internal and external shareholders - identify the needs of each shareholder for information and its presentation - Understand the impact for the shareholders of choices made with regard to financial information. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assess the entity's performance measure strategy (F-1.2)</p> <ul style="list-style-type: none"> - Analyze the nature and speed of the dissemination and use, by the entity, of the financial performance information. - Assess the entity's approach to supervision of financial performance (external and internal, quantitative and qualitative). - Assess whether the existing systems allow collecting and measuring the appropriate information. - Analyze the entity's needs with regard to information security. - Describe the improvements to be made by the entity for the measure and supervision of financial performance and give advice in this respect. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

PERFORMANCE MEASURE (cont'd)

Analyze performance measure needs			
	Level of knowledge	Experience acquired	Justify
<p>Assess the performance measure systems (F-1.3)</p> <ul style="list-style-type: none"> - Given the entity's information needs, assess the information infrastructure that includes a chart of accounts, journals, accounting books and management reports: - Assess if the processes (including IT systems) : <ul style="list-style-type: none"> - take into account and respect all compliance and disclosure obligations - accurately present performance with respect to the declared financial objectives - take into account tracking of costs for various types of production activities - allow tracking the entity's key performance indicators - respond to the presentation needs of the segment disclosures. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	
<p>Assess the reliability of the information (F-1.4)</p> <ul style="list-style-type: none"> - Assess the policies and procedures for assuring the reliability of the operations recording processes. - Assess the processes established to reconcile or compare the account balances with third-party registers, for example, banks, clients, receivables, payables, etc. - Assess the reliability of the processes used to synthesize and present financial results. - Examine and analyze the information and investigate the possible indicators of errors, frauds and illegal acts, for example, inconsistencies between the data, incomplete character, unexpected trends. 	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> None	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes: <input type="checkbox"/> Prior <input type="checkbox"/> Current	

Section III

Evaluation of competencies acquired to practice public accountancy for a member currently working in a public accounting firm

This section must be completed by any member currently practicing in a public accounting firm, whether as owner, partner, shareholder or employee. It presents the member's profile and experience and enables the Ordre to evaluate the experience acquired and used for the purpose of obtaining a public accountancy permit.

1 Member currently at a firm

<input type="checkbox"/> You currently practice on your own behalf as an owner, partner or shareholder	<input type="checkbox"/> You are an employee in a firm of which you are not an owner, partner or shareholder
Period covered: from _____ to _____	Period covered: from _____ to _____
_____ Name of your firm	_____ Name of your employer
_____ Date your firm opened	_____ Title
_____ Title	_____ Address
_____ Address	_____ City
_____ City	_____ Postal Code
_____ Telephone	_____ Telephone
_____ Fax	_____ Fax
_____ Email	_____ Email
	If you have completed the section above, please go directly to Sections V and VI and provide the information requested.

2 Number of partners

(if more than ten, please attach another page)

_____ ,CGA	_____ ,CGA
Name	Name
_____ ,CGA	_____ ,CGA
Name	Name
_____ ,CGA	_____ ,CGA
Name	Name
_____ ,CGA	_____ ,CGA
Name	Name
_____ ,CGA	_____ ,CGA
Name	Name

3 Type of firm and classification

- | | |
|--|--|
| <input type="checkbox"/> Sole proprietor | <input type="checkbox"/> Limited Liability Partnership (LLP) |
| <input type="checkbox"/> Informal grouping | <input type="checkbox"/> corporation |
| <input type="checkbox"/> Partnership | |

4 No. of employees

CGA: CA: CMA: Other:

5 Other addresses where you practice in a firm

(if more than two, please attach another page)

Name

Name

Title

Title

Address

Address

City

Postal Code

City

Postal Code

Tel.

Fax

Tel.

Fax

Email

Email

6 Professional services offered

Please provide the information requested in sections V and VI.

Section IV

Member already practicing public accounting in a public accounting firm as owner, partner, shareholder or employee

This section must be completed by any member who is submitting a first application for a public accountancy permit and wishes to have their prior experience recognized for the purpose of practicing in an accounting firm.

Member already practicing in an accounting firm (please also complete sections V and VI)

Company name of firm	No. of employees	Starting date	Ending date	Owner or employee
1.				<input type="checkbox"/> Owner <input type="checkbox"/> Employee
2.				<input type="checkbox"/> Owner <input type="checkbox"/> Employee
3.				<input type="checkbox"/> Owner <input type="checkbox"/> Employee
4.				<input type="checkbox"/> Owner <input type="checkbox"/> Employee
5.				<input type="checkbox"/> Owner <input type="checkbox"/> Employee

Signature (membre CGA)

Date

Section V

Declaration before a commissioner of oaths about experience acquired

Note: Completion of this section is compulsory.

Member

No.

I hereby confirm that:

a) I have accumulated 2,500 hours of *billable hours**, according to the requirements of the Ordre des comptables généraux accrédités du Québec (CGA) of which at least 100 hours were in taxation;

b) and of this total of 2,500 hours, at least 1,250 hours were devoted to assurance, of which 625 hours were part of audit engagements.

I confirm that my practical experience complies with the experience requirements for obtaining a public accountancy permit, and specifically: the hours of experience that I have accumulated were devoted to the acquisition of certain competencies stipulated in the *Competency Guide – Public Accountancy*.

I confirm that I am in good standing with respect to the Québec *Code of Ethics* of Québec and the Independence Standard published and adopted by CGA-Canada, version 1.2.

I certify that the information included on the form is true, exact and complete.

Signature of CGA

Date

Solemnly affirmed before me at _____ on _____

City Date

Commissioner of oaths: _____

Signature

* The term *billable hours* is defined by the hours normally billed to the client by the CGA member. It does not include time devoted to "routine work or office work."

Section VI

Employer attestation of experience acquired by the member in a public accounting firm

Member name _____ Firm name _____

Member no. _____ Address _____

City _____ Postal code _____

Telephone _____ Fax _____

Email _____

IMPORTANT : To be completed for EACH firm where you practiced public accountancy until reaching a total number of 2,500 hours, starting with your most recent experience. Also attach a description of the main tasks performed as part of your duties (CV or other document you consider relevant)

Period	Function	Total billable hours*	Breakdown of hours of professional services rendered in each field							
			Audit	Review engagement	Taxation	Accounting	Forensic accounting	Financial Planning	Other	

Name and title of authorized person _____ Signature _____

* The term *billable hours* is defined as the hours normally billed to the client by the CGA member. It does not include time devoted to "routine work or office work."