

**INSTITUTE OF CHARTERED ACCOUNTANTS OF NEWFOUNDLAND AND LABRADOR
OFFICE PRACTICE INSPECTION COMMITTEE
INFORMATION REQUEST**

Please reply on or before June 1, 2011.

1. FOR MEMBERS WHO DID NOT ENGAGE IN PUBLIC ACCOUNTING:

I, _____, hereby certify that I was not engaged in the practice of public accounting, as defined in By-law 102(ee) as a sole practitioner or as a partner in a firm on a full time or part time basis during the past year.

_____ Date _____ Signature

 (Please print name) _____

 (Please circle)

Are you currently licenced under the Public Accountancy Act ? Yes No
 If yes, have you maintained your eligibility for licensure in accordance with By-law 1004(5)? Yes No

2. FOR MEMBERS PRACTISING PUBLIC ACCOUNTING ON A PART-TIME BASIS:

During the past year, I did engage in public accounting, as defined in By-law 102(ee), on a **part-time** basis. I performed the following services either on a paid or volunteer basis.

(Please circle)

Auditing services	Yes	No
Preparation of unaudited financial statements:		
Review	Yes	No
Compilation	Yes	No
Tax and/or computer service	Yes	No

(Please circle)

Are you currently licenced under the Public Accountancy Act? Yes No
 Have you maintained your eligibility for licensure in accordance with By-law 1004(5)? Yes No
 Do you have ownership in an incorporated company? Yes No
 Do you carry out any audit or review engagements through an incorporated company? Yes No
 Do you carry out any compilation engagements through an incorporated company? Yes No
 If yes, please state company name: _____

_____ Date _____ Signature

I, _____, declare that I have sufficient professional liability insurance in effect to comply with ICANL's Professional Liability Insurance Regulations.

_____ Date _____ Signature

 (Please print name)

Note: If you are practising public accounting on a part-time basis in partnership with another individual, please provide the following information:

- a) Partner(s) name(s) _____, and
- b) Partnership name _____

All partners of part-time practices must submit this form individually.

[Please turn over]

3. FOR PUBLIC ACCOUNTING FIRMS AND SOLE PRACTITIONERS:

Part 1 (to be completed by each sole practitioner or partner)

During the past year, I did engage in or earn income from public accounting, as defined in By-law 102(ee) on a full time basis under the firm name of _____

(Please circle)

Are you currently licenced under the Public Accountancy Act? Yes No

Have you maintained your eligibility for licensure in accordance with By-law 1004(5)? Yes No

Do you have ownership in an incorporated company? Yes No

Do you carry out any audit or review engagements through an incorporated company? Yes No

Do you carry out any compilation engagements through an incorporated company? Yes No

If yes, please state company name: _____

_____ Date

_____ Signature

(Please print name)

Part 2 (to be completed by the Sole Practitioner or by the Senior or Managing Partner on behalf of the firm)

I, _____ (Sole Practitioner/Managing Partner), of
(firm name) declare that the firm has sufficient professional liability insurance in effect to comply with ICANL's Professional Liability Insurance Regulations .

_____ Date

_____ Signature

(Please print name)

4. MEMBERS WHO HAVE WITHDRAWN FROM A PRACTICE OF PUBLIC ACCOUNTING OR FIRMS, PROPRIETORSHIPS OR PARTNERSHIPS THAT HAVE MERGED, DISSOLVED OR CEASED THE PRACTICE OF PUBLIC ACCOUNTING

Part 1 (to be completed by each member who ceased to carry on the practice of public accounting during the year)

1. I _____ ceased to carry on public practice as a sole practitioner/partner on _____ (month/year) and I am aware that, pursuant to regulation 5002, I am required to carry professional liability insurance for a period of not less than six (6) years following the date on which I ceased to carry on public practice.

Part 2 (to be completed by the managing partner in cases where a firm merged or ceased to carry on the practice of public accounting during the year)

_____ (firm name) ceased to carry on public practice on _____ (month/year) and I am aware that, pursuant to Regulation 5002, the firm is required to carry professional liability insurance for a period of not less than six (6) years following the date on which it ceased to carry on public practice.

All members are required to complete this form pursuant to by-law 802(3)(b). The information obtained from this form is confidential and will be used by the Director, Member Services/Practice Advisor and the Office Practice Inspection Committee Chair to compile and maintain annually a listing of all members, offices, or firms engaged in the practice of public accounting and to monitor compliance with the Institute's Professional Liability Insurance Regulations.

Please return this form to the CA Newfoundland and Labrador office by email or regular mail on or before June 1, 2011. Pursuant to regulation 8005(4) any member who fails to comply with the reporting requirement, after a 30 day grace period, will be automatically suspended from membership.

The Institute of Chartered Accountants of Newfoundland and Labrador
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