

**OFFICE PRACTICE INSPECTION COMMITTEE
INFORMATION REQUEST**

Please reply on or before June 1, 2010.

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 (Please print name) Signature
(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 – **Please complete and return the attached declaration of insurance form.**

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 . **Please complete and return the attached declaration of insurance form.**

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. **Please complete and return the attached Declaration of Insurance Coverage form for former practicing members attached.**

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 on or before June 1, 2010. 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
Suite 501, 95 Bonaventure Ave.
St. John's NL A1B 2X5

Fax: (709) 753-3609



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEWFOUNDLAND AND LABRADOR

DECLARATION OF PROFESSIONAL PRACTICE - 2009

*NOTE: This form must be completed and filed **on or before June 1, 2010** by all practising firms and sole practitioners (full-time and part-time) as described in By-Law 500(3) and Regulation 5003(1). Please complete ALL sections.*

PUBLIC PRACTICE INFORMATION

Firm/Practice Name: _____

Contact Partner: _____ No. of ICANL Members in Firm: _____

PROFESSIONAL LIABILITY INSURANCE

(in accordance with the requirements of By-Law 500 and Regulation 5000)

Policy Details

Name of Insurer: _____

Named Insured: _____
(If space is insufficient please attach a separate page or a copy of the policy Declaration page)

Policy Number _____ Expiry Date _____

Policy Amount Per Claim _____ Aggregate _____

Deductible _____

DECLARATION

I hereby declare that, to the best of my knowledge, the information provided in this Declaration is correct and current.

Name: _____
(Please print)

Signature: _____

Date: _____



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEWFOUNDLAND AND LABRADOR

DECLARATION OF PROFESSIONAL PRACTICE - 2009

FORMER PRACTISING MEMBERS/SOLE PRACTITIONERS/FIRMS

NOTE: This form must be completed and filed on or before June 1, 2010, by all members/sole practitioners/firms who have ceased practising public accounting as required by By-Law 500(3) and Regulation 5003(1). Please complete ALL sections.

I hereby declare that _____ (insert name of member/sole practitioner/firm, as applicable)

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

(Please complete either Section 2 or 3)

2. I/the firm carries professional liability insurance coverage pursuant to regulation 5000, the details of which are as follows:

Policy Details

Name of Insurer: _____

Named Insured: _____ (If space is insufficient please attach a separate page or a copy of the policy Declaration page)

Policy Number: _____ Expiry Date: _____

Policy Amount Per Claim: _____ Aggregate: _____

Deductible: _____

OR

3. I/the firm does not carry professional liability insurance pursuant to Regulation 5000 because my/the firm's practice was purchased by the following firm and I am advised and believe that the necessary professional liability insurance coverage relating to my/the firm's past practice is covered under the terms of the insurance policy carried by the successor firm.

Successor: _____

Firm: _____

DECLARATION

I hereby declare that, to the best of my knowledge, the information provided in this Declaration is correct and current.

Name: (Please print) _____

Signature: _____

Date: _____