

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

REGULATION 17-1

PUBLIC ACCOUNTING LICENSING

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, last amended on March 5, 2026, to be effective as of November 1, 2026.

Note: Some sections of this Regulation will come into force on November 1, 2026. Changes that will come into force on November 1, 2026, appear in **blue** font with deletions indicated in **red** font.

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REGULATION ~~17-1~~ 17-1 PUBLIC ACCOUNTING LICENSING

~~Application~~ Application

This Regulation deals with the powers and role of the Public Accounting Licensing Board in the regulation of Members and Firms engaged in the Practice of Public Accounting.

Definitions

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and the ~~By-law~~ By-law and, for the purpose of this Regulation:
 - 1.1 “Board” means the Public Accounting Licensing Board;
 - 1.2 “Chargeable Hours” means hours normally chargeable to clients of a public accounting practice; ~~however,~~ provided that:
 - 1.2.1 work of a routine clerical nature shall not be included in the computation of Chargeable Hours; and
 - 1.2.2 the Chargeable Hour requirements for public accounting can only be met at firms recognized by CPA Ontario, pursuant to the Student Policies.
 - 1.3 “Continuing Professional Development Requirement” means for each Member completing the mandatory continuing professional development requirements set out in Regulation ~~7-27-2~~;
 - 1.4 “CPA Professional Program” means the CPA Ontario precertification education program that begins to run concurrently with the Legacy CPA Certification Program on January 1, 2027 and replaces that program after December 31, 2028;
 - 1.5 “CPA Professional Program Qualifying Experience Requirement” means the successful completion of 24 months of work experience as outlined in Regulation 9-3, in an External Audit Training Office, in accordance with the Student Policies – Licensure and shall include:
 - 1.5.1 a minimum of 2,500 Chargeable Hours in the Practice of Public Accounting and other accounting services including:
 - 1.5.1.1 1,250 Chargeable Hours in assurance services, of which at least 625 Chargeable Hours shall be in the audit of historical financial information and 100 Chargeable Hours of review procedures in review and other assurance engagements; and
 - 1.5.1.2 1,250 Eligible Hours in either the Practice of Public Accounting or Designated Services;
 - 1.5.2 a minimum of two years’ experience in the Practice of Public Accounting under the supervision of a CPA Mentor - a Member who holds a valid and current Public Accounting Licence or a member of a Provincial Body who holds a valid and equivalent licence, certificate or other form of

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authorization to practice public accounting granted by that Provincial Body;
and

- 1.6 completion of all chargeable hour and competency requirements not more than five years before the CPA Professional Program Work Experience Component: Licensure completion date, and meeting the additional role, competencies and proficiencies requirements as set out in the Student Policies – Work Experience;
- 1.7 ~~1.4~~ “Designated Services” means the following services that require competencies complementary to those required to engage in the Practice of Public Accounting:
- 1.7.1 ~~1.4.1~~ taxation services related to assessing the appropriateness of taxation provisions and related financial reporting;
- 1.7.2 ~~1.4.2~~ performance measurement relating to the evaluation, development, and interpretation of an entity’s financial and nonfinancial information that measures and enhances an entity’s organizational performance;
- 1.7.3 ~~1.4.3~~ forensic accounting;
- 1.7.4 ~~1.4.4~~ research on the interpretation or application of the accounting and assurance standards set out in the *CPA Canada Handbook – Accounting* and *CPA Canada Handbook – Assurance*, or on professional standards;
- 1.7.5 ~~1.4.5~~ financial reporting involving the review of accounting principles and financial statement disclosure, and the appropriateness of internal controls for the purpose of presenting fairly the financial statements of an entity;
- 1.7.6 ~~1.4.6~~ corporate finance services related to assisting a client in obtaining financing by explaining the financial statements to a financial institution, and assisting a client in analyzing the accounting effects of certain transactions.

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- 1.7.7 ~~1.4.7~~ research conducted for, or advice given to, assurance clients on matters related to assurance engagements;
- 1.7.8 ~~1.4.8~~ training of other accountants or staff of the practice or Firm in respect of the performance of assurance services where the training is an ongoing responsibility of the Member;
- 1.8 ~~1.5~~ “disciplinary proceeding” includes any complaint, investigation, proceeding, finding, order, or settlement in any jurisdiction relating to the competence, conduct, or character of a Member or Firm, and may include criminal proceedings where the subject of the criminal proceeding relates to the competence, conduct, or character of a Member or Firm;
- 1.9 ~~1.6~~ “Documented Hours” are hours acquired in a public accounting practice, through engagement in the Practice of Public Accounting, described in section ~~1.9.1~~, ~~1.9.2~~, 1.13.1, 1.13.2, or ~~1.9.4~~ 1.13.2.6 and that have not been charged to clients;
- 1.10 ~~1.7~~ “Eligible Hours” are:
- 1.10.1 ~~1.7.1~~ Chargeable Hours and, for the purposes of section 45 only, Documented Hours acquired as a result of participating in a recognized capacity in the Practice of Public Accounting; and
- 1.10.2 ~~1.7.2~~ other hours acquired in Designated Services;
- 1.11 “Legacy CPA Certification Program” means the precertification education program existing prior to and concurrently with the CPA Professional Program until such time as it is replaced by the CPA Professional Program;
- 1.12 ~~1.8~~ “Legacy CPA Certification Program PAL Eligibility Criteria” means the criteria in ~~Appendix A adopted by the Council~~ Appendix A ;
- 1.13 ~~1.9~~ “participated in a recognized capacity in the Practice of Public Accounting” means one or more of the following:
- 1.13.1 ~~1.9.1~~ each Member of a Firm or Practising Office who directly participates in a public accounting engagement, including any related subsidiary engagement, as a member of the engagement team;
- 1.13.2 ~~1.9.2~~ each Member of a Firm or Practising Office who can directly influence the outcome of a public accounting engagement, such as Members who provide:
- 1.13.2.1 ~~1.9.2.1~~ consultation regarding professional standards;
- 1.13.2.2 ~~1.9.2.2~~ consultation or opinions regarding taxation provisions or other technical or industry specific issues, transactions, or events;
- 1.13.2.3 ~~1.9.2.3~~ quality ~~control~~ management reviews;
- 1.13.2.4 ~~1.9.3~~ a practice inspector appointed by CPA Ontario or by CPAB to conduct practice inspections of Licensees, Firms, and Practising Offices; and

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- 1.13.2.5 ~~4.9.4~~ for the purposes of licence renewal only, each Member of a Firm or Practising Office who has responsibility for the entire public accounting engagement, who has direct supervision, management or oversight of the leadership of the engagement teams, or completes ~~a second partner~~ an engagement quality review;
- 1.13.2.6 ~~4.9.5~~ for the purposes of licence renewal only, the ~~Director~~ VP, Public Accounting and Practice Inspection, employed by CPA Ontario to provide oversight of the standards that govern and regulate Public Accounting Licences and the Public Accounting Standards Committee;
- 1.14 ~~4.10~~ “Personal Interest” includes an actual or potential advantage or disadvantage to an individual, their spouse, parents, children, or grandchildren, a Firm with which the individual is associated as an employee or partner, or a business in which the individual has an ownership interest, that arises or could reasonably arise from a determination involving the individual;
- 1.15 ~~4.11~~ “Post Designation Public Accounting Program” or “PDPA” means the prescribed education and examination required by CPA Ontario;
- 1.16 “Practice Inspection Requirement” is fulfilled if the Member, within the ~~4.12~~ immediate past five years:
- 1.16.1 ~~4.12.1~~ participated in a recognized capacity in the Practice of Public Accounting in a Practising Office that has successfully completed a practice inspection to assess that its quality ~~control~~ management system, its ~~current~~ engagement files, and related financial statements adhere to professional standards;
 - 1.16.2 ~~4.12.2~~ participated in a recognized capacity in the Practice of Public Accounting in a Practising Office located outside of Ontario that has been the subject of a practice inspection satisfactory to CPA Ontario;
 - 1.16.3 ~~4.12.3~~ is or will be participating in a recognized capacity in public accounting engagements of a newly established Practising Office including a Practising Office that will be established shortly following the date of a successful application for licensure, if it is a condition of the granting of a licence to the Member that the Practising Office is subject to a practice inspection within 12 months following the date of the issuance of the Member’s licence that results in a determination by CPA Ontario that the Practising Office has maintained an appropriate level of professional standards; or
 - 1.16.4 ~~4.12.4~~ is a practice inspector appointed by CPA Ontario or by CPAB to conduct practice inspections of Members who have a Public Accounting Licence, Firms, and Practising Offices;
 - 1.16.5 ~~4.12.5~~ is the ~~Director~~ VP, Public Accounting and Practice Inspection, employed by CPA Ontario to provide oversight of the standards that govern and regulate Public Accounting Licences and the Public Accounting Standards Committee;

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- 1.17 ~~4.13~~ “Practice of Public Accounting” has the same meaning as in the ~~By-law~~By-law and, for the purpose of Public Accounting Licence renewals only, also includes compilation services, whether or not the compilations or associated materials contain the notice in the prescribed form referred to in section 2(3) of the *Public Accounting Act, 2004*;
- 1.18 ~~4.14~~ “Practising Office” includes the national or head office in Canada of a public accounting firm that has been accepted by the CPAB as a participating audit firm in its oversight program, whether or not the office has been the subject of a practice inspection;
- 1.19 ~~4.15~~ “Professional Experience Requirement” means that a Member participated in a recognized capacity in the Practice of Public Accounting and, in the immediate past five years obtained a minimum of 2,500 hours consisting of:
- 1.19.1 ~~4.15.1~~ a minimum of 1,250 Eligible Hours in the Practice of Public Accounting, excluding any hours for which a Public Accounting Licence was required but not held; and
- 1.19.2 ~~4.15.2~~ up to 1,250 Eligible Hours in Designated Services;
- 1.20 ~~4.16~~ “Qualifying Experience Requirement” means the successful completion of 30 months of practical experience, in an Approved Training Office as defined in an External Audit Pre-Approved Program under the CPA Ontario Practical Experience Requirements applicable in the Legacy CPA Certification Program and shall include:
- 1.20.1 ~~4.16.1~~ a minimum of 2,500 Chargeable Hours in the Practice of Public Accounting and other accounting services including:
- 1.20.1.1 ~~4.16.1.1~~ 1,250 Chargeable Hours in assurance services, of which at least ~~625 Chargeable~~625 Chargeable Hours shall be in the audit of historical financial information and 100 Chargeable Hours of review procedures in review and other assurance engagements; and
- 1.20.1.2 ~~4.16.1.2~~ 1,250 Eligible Hours in either the Practice of Public Accounting or Designated Services;
- 1.20.2 ~~4.16.2~~ a minimum of two years’ experience in the Practice of Public Accounting under the supervision of a Member who holds a valid and current Public Accounting Licence or a member of a Provincial Body who holds a valid and equivalent licence, certificate or other form of authorization to practice public accounting granted by that Provincial Body;
- 1.20.3 ~~4.16.3~~ a limit of six months spent on secondment assignments; and

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- 1.20.4 ~~1.16.4~~ completion of all chargeable hour and competency requirements not more than five years before the External Audit Pre-Approved Program completion date;

New Licence

~~1.17 "Reporting Issuer" means reporting issuer as defined in the Securities Act.~~

New Licence

2. A Member in Good Standing who has never held a Public Accounting Licence, or whose licence has lapsed or expired, is eligible to be issued a Public Accounting Licence, upon:
- 2.1 completing an application in the form prescribed for a Public Accounting Licence and paying the prescribed fee;
 - 2.2 satisfying the Board of good character in accordance with this Regulation;
 - 2.3 unless applying under section ~~2.62.7~~, completing the:
 - 2.3.1 Continuing Professional Development Requirement;
 - 2.3.2 Practice Inspection Requirement; and
 - 2.3.3 Professional Experience Requirement;
 - 2.4 if the Member became a Member of CPA Ontario after October 31, 2006 and became a Member under section 10.1, 10.2, or 10.3 of Regulation 7-1, and the Student completed the Legacy CPA Certification Program under Regulation 9-1:
 - 2.4.1 if the registration as a Student in the Legacy CPA Certification Program under Regulation 9-1 was in the Accounting Body Outside Canada – Specified category in Regulation 9-1, Schedule F, Section A:
 - 2.4.1.1 having successfully completed the Assurance and Taxation electives modules in the CPA Professional Education Program or its predecessor and having demonstrated in the Common Final Examination, depth of competency development in both Financial Reporting and Assurance, in addition to demonstrating breadth of competency development as defined in The Chartered Professional Accountant Competency Map or any successor document approved by Council; or
 - 2.4.1.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years and an approved Canadian Business Law course that would satisfy the requirements of section 66.2.1 of Regulation 9-1; and
 - 2.4.1.3 having completed a period, of not less than two years, engaged in services included in the Practice of Public Accounting;
 - 2.4.2 in all other cases, completing, or having completed the Qualifying Experience Requirement; and

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- 2.4.2.1 having successfully completed the Assurance and Taxation elective modules in the CPA Professional Education Program or the predecessor requirements and demonstrated in the Common Final Examination, depth of competency development in both Financial Reporting and Assurance, in addition to demonstrating breadth of competency development as defined in The Chartered Professional Accountant Competency Map or any successor document approved by Council; or
- 2.4.2.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years;
- 2.5 if the Member became a Member of CPA Ontario after October 31, 2006 and became a Member under section 10.1, 10.2, or 10.3 of Regulation 7-1, and the registration as a Student was in the CPA Professional Program under Regulation 9-3 for any component of the program:
- 2.5.1 if the registration as a Student in the CPA Professional Program under Regulation 9-3 was in the Members of Specified Bodies (MOUs) category in Regulation 9-3, Schedule F, Section A:
- 2.5.1.1 having either successfully completed the Core Licensure Module and Core Licensure Examination as set out in Regulation 9-3 section [77.2], or having transitioned pursuant to Regulation 9-4 section [12]; or
- 2.5.1.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years and an approved Canadian Business Law course; and
- 2.5.1.3 having completed a period of not less than two years engaged in services included in the Practice of Public Accounting;
- 2.5.2 in all other cases, having successfully completed the CPA Professional Program Work Experience Component: Licensure, as set out in Regulation 9-3 sections [115-117], including the CPA Professional Program Qualifying Experience Requirement, and either:
- 2.5.2.1 having either successfully completed the Core Licensure Module and Core Licensure Examination as set out in Regulation 9-3 section [77.2], or having transitioned pursuant to Regulation 9-4 section [12]; or
- 2.5.2.2 having successfully completed the PDPA with a maximum of three attempts in the preceding five years;
- 2.6 ~~2.5~~ if the Member became a Member of CPA Ontario under section 11 of Regulation ~~7-47-1~~ or its predecessor and, unless otherwise prohibited by Regulation ~~7-47-1~~, having successfully completed before applying for a Public Accounting Licence, in no more than three attempts in a five-year period, the CPA Reciprocity Education and Examination Program;
- 2.7 ~~2.6~~ if the Member is a member of a Provincial Body, and has never held a licence issued under this section but has practised public accounting in the jurisdiction of the

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Provincial Body within the immediate past five years, providing proof satisfactory to the Board of:

2.7.1 ~~2.6.1~~ continued membership in good standing in that Provincial Body up to the time that an application for a licence is made;

2.7.2 ~~2.6.2~~ licensing, certification, or authorization to practise public accounting in good standing without limitation or restriction in that jurisdiction;

2.7.3 ~~2.6.3~~ currently not being the subject of any disciplinary proceeding; and

2.7.4 ~~2.6.4~~ having practised public accounting in the immediate past five years;

2.8 ~~2.7~~ if the Member, before becoming a Member of CPA Ontario was a member in CGA Ontario or CMA Ontario, unless otherwise specified in the Public Accounting Standards, having successfully completed the:

2.8.1 ~~2.7.1~~ PDPA with a maximum of three attempts in the preceding five years; and

2.8.2 ~~2.7.2~~ Qualifying Experience Requirement.

3. ~~3A.~~ A Member shall not be eligible to write the PDPA, as required in connection with sections 2.4.1.2 or ~~2.4.2.2~~2.4.1.3, if the Member is not eligible for a Public Accounting Licence under section ~~33~~. Determinations of eligibility to write the PDPA pursuant to this section shall be made by CPA Ontario and such determinations are not subject to review pursuant to section ~~47~~53.

4. ~~3.~~ Despite any other provision in this Regulation, a Member who was admitted to membership:

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- 4.1 ~~3.1~~ upon completing a qualification program for faculty, instructors, or facilitators associated with an academic institution, as described in Appendices C1 and C2 to Regulation 9-1; or
- 4.2 ~~3.2~~ through the CMA Combined Master's Program, CMA Accelerated Program, CMA Executive Program, or received Professional Advanced Standing in the CMA Program; or
- 4.3 ~~3.3~~ through the Evaluation of Experience category; or
- 4.4 ~~3.4~~ other than as set out in the PAL Eligibility Criteria, after having completed any of the CPA Preparatory Courses (PREP) as part of the academic prerequisites before January 1, 2018, and has not at any point subsequently retaken the applicable academic prerequisites at an academic institution as described in Appendices C1 and C2 to Regulation 9-1,

is not eligible for a Public Accounting Licence.

~~Licence Renewal~~

Licence Renewal

5. ~~4.~~A Member in Good Standing who holds a Public Accounting Licence is eligible to renew that licence upon:

- 5.1 ~~4.1~~ completing an application in the prescribed form for a licence renewal and paying the prescribed fee.
- 5.2 ~~4.2~~ completing the Continuing Professional Development Requirement;
- 5.3 ~~4.3~~ completing the Practice Inspection Requirement; and
- 5.4 ~~4.4~~ completing the Professional Experience Requirement or, if the licence was issued under section ~~2.62.7~~, completing the Professional Experience Requirement by the fifth anniversary of the date of original issuance of that licence.

6. Despite section 5, a Member shall not be eligible to renew a licence if:

- 6.1 the Member fails to submit a complete application to renew a licence in the manner provided in this Regulation, at least 30 Days before their current licence expires;
- 6.2 the Public Accounting Licence is suspended or has been revoked; or
- 6.3 the Member had a licence, certification, or authorization issued by a Provincial Body to practise public accounting, and the licence, certificate, or authorization was suspended or revoked, and has not been reinstated; and

the Public Accounting Licence of a Member shall not expire on the date of expiry if the Member has met the requirements of section 10.110.1 and the Board has not, by the date of expiry of the licence, made a decision on renewal of the licence and the licence shall continue in effect until the Board makes a decision on renewal of the licence.

Deemed Licensure

7. The Deemed Licensure provisions apply to individuals who are already authorized to engage in the equivalent of the Practice of Public Accounting in a province or territory of Canada other

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than Ontario and who seek to practice in Ontario pursuant to the *Ontario Labour Mobility Act*, S.O. 2009.

8. For the purpose of the Deemed Licensure provisions:

8.1 “Canadian Provincial or Territorial Body” means, ~~for the purpose of the Deemed Licensure provisions,~~ an organization or order that regulates the equivalent of the Practice of Public Accounting in any province or territory of Canada other than Ontario.

8.2 “Deemed Member” means an individual who is deemed to be a member of CPA Ontario under the Deemed Membership provisions of Regulation ~~7-4~~7-1.

8.3 “authorizing certificate” means the document that authorizes an individual to engage in the equivalent of the Practice of Public Accounting in a Canadian Provincial or Territorial Body.

9. ~~4A.~~ A Deemed Member who is already authorized to engage in the equivalent of the Practice of Public Accounting by a Canadian Provincial or Territorial Body is deemed to hold a Public Accounting Licence for a ~~one-time six-month~~one-time six-month period, subject to the Deemed Member:

9.1 ~~4A.1~~ providing CPA Ontario with their authorizing certificate from the Canadian Provincial or Territorial Body;

9.2 ~~4A.2~~ attesting that:

9.2.1 ~~4A.2.1~~ their authorizing certificate from the Canadian Provincial or Territorial Body is in good standing;

9.2.2 ~~4A.2.2~~ no Canadian Provincial or Territorial Body has refused to certify them within the past two years;

9.2.3 ~~4A.2.3~~ they are not currently subject to any professional misconduct, incompetence, or incapacity proceeding or any similar proceeding in respect of engaging in the equivalent of the Practice of Public Accounting;

9.2.4 ~~4A.2.4~~ they have not had a finding of professional misconduct, incompetence or incapacity made against them in relation to engaging in the equivalent of the Practice of Public Accounting; and

9.2.5 ~~4A.2.5~~ they have not been found guilty of an offence.

10. ~~4B.~~ CPA Ontario shall provide a notice of receipt within 10 business days to a Deemed Member who provides the information required in section ~~4A~~9 and, upon receipt of that notice, the Deemed Member is deemed to hold a Public Accounting Licence with CPA Ontario pursuant to the provisions of the *Ontario Labour Mobility Act*, S.O. 2009, for a period of six months from that date.

11. ~~4C.~~ A Deemed Member is no longer deemed to be hold a Public Accounting License if:

11.1 ~~4C.1~~ Deemed Membership expires for any reason other than where Membership has been granted;

11.2 ~~4C.2~~ they make an application under section ~~2.6~~2.7 and are granted a Public Accounting Licence;

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- 11.3 ~~4C.3~~ CPA Ontario determines that any information provided by them under section ~~4A9~~ was not accurate at the time it was provided or is no longer accurate; or
- 11.4 ~~4C.4~~ they make an application under section ~~2.62.7~~ and are refused a Public Accounting Licence and:
- 11.4.1 ~~4C.4.1~~ any right of review, reconsideration or appeal of the decision to refuse a Public Accounting Licence has expired without a review, reconsideration or appeal being initiated; or
- 11.4.2 ~~4C.4.2~~ the decision to refuse a Public Accounting Licence has been upheld following review reconsideration or appeal or a determination that they are not of good character, and the determination has been communicated to them.

Required Information, Documents and Materials

~~5. Despite section 4,~~

~~5.1 a Member shall not be eligible to renew a licence if:~~

~~5.1.1 the Member fails to submit a complete application to renew a licence in the manner provided in this Regulation, at least 30 Days before their current licence expires;~~

~~5.1.2 the Public Accounting Licence is suspended or has been revoked; or~~

~~5.1.3 the Member had a licence, certification, or authorization issued by a Provincial Body to practise public accounting, and the licence, certificate, or authorization was suspended or revoked, and has not been reinstated; and~~

~~5.2 the Public Accounting Licence of a Member shall not expire on the date of expiry if the Member has met the requirements of section 5.1 and the Board has not, by the date of expiry of the licence, made a decision on renewal of the licence and the licence shall continue in effect until the Board makes a decision on renewal of the licence.~~

~~Required Information Documents and Materials~~

12. ~~6-~~ Applications for a Public Accounting Licence pursuant to section ~~22~~, or for a licence renewal pursuant to section ~~45~~, are not complete and shall not be forwarded to the Board for consideration unless and until the Member has provided all the information, documents and materials required to establish compliance with section ~~22~~ or ~~45~~, as the case may be, or that may be requested by the Registrar in connection with the application within 30 Days of making the application or any request by the Registrar. A decision not to forward an application to the Board pursuant to this section is not subject to review pursuant to section ~~4753~~.

~~Tracking and Reporting of Eligible Hours~~

Tracking and Reporting of Eligible Hours

13. ~~7-~~A Member shall:

13.1 ~~7.1~~ track on an annual basis, and keep detailed records of Eligible Hours that contribute to the Professional Experience Requirement that must be fulfilled for the issuance or renewal of a Public Accounting Licence;

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13.2 ~~7.2~~ provide the records to CPA Ontario when:

13.2.1 ~~7.2.1~~ reporting on the application for the issuance or renewal of a Public Accounting Licence any deficiency in the Eligible Hours required to fulfil the Professional Experience Requirement; or

13.2.2 ~~7.2.2~~ requested by a practice inspector, the ~~Director of~~ VP, Public Accounting and Practice Inspection, or the Registrar.

14. ~~8.~~ A ~~member~~ Member who charges or bills clients for services on a value billing or fixed amount basis is required to track and report as Eligible Hours the actual hours that the Member spent on the engagements when the hours were not Chargeable Hours.

Registration with the CPAB

Registration with the CPAB

15. ~~9.~~ A Member or Firm shall register with the CPAB in the circumstances set out in section 17.11 of the By-law.

~~17.11 of the By-law.~~

Discretion of the Public Accounting Licensing Board

16. ~~10.~~ Except as provided in sections ~~11~~17 to ~~14~~20, the Board shall not issue or renew a Public Accounting Licence unless the Member meets the requirements of sections ~~2~~2 to ~~5~~11.

17. ~~11.~~ As set out in section ~~3.44.4~~, the Board may issue a Public Accounting Licence to a Member who was admitted to membership after having completed any of the CPA Preparatory Courses (PREP) as part of the academic prerequisites before January 1, 2018 and not at any point subsequently retaken the applicable academic prerequisites at an academic institution as described in Appendices C1 and C2 to Regulation 9-1, if the Member otherwise meets the requirements of sections ~~2~~2 and ~~3~~3 and the PAL Eligibility Criteria.

18. ~~12.~~ In exceptional circumstances, and only if it is satisfied the exceptional circumstances of the Member will not continue beyond a total period of two years from the date of the application for a licence or renewal, the Board may issue or renew a Public Accounting Licence to a Member who:

18.1 ~~12.1~~ has met all the relevant requirements of this Regulation with the exception of the Professional Experience Requirement; and

18.2 ~~12.2~~ has demonstrated the required capabilities, competence and current skills to engage in the Practice of Public Accounting.

19. ~~13.~~ Despite sections ~~10~~16 and ~~12~~18, the Board may renew a Public Accounting Licence to a Member who:

19.1 ~~13.1~~ has met all the relevant requirements of this Regulation with the exception of the Professional Experience Requirement;

19.2 ~~13.2~~ has demonstrated the required capabilities, competence and current skills to engage in the Practice of Public Accounting; and

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19.3 ~~13.3~~ has a practice comprised substantially of one or more of the following:

19.3.1 ~~13.3.1~~ responsibility for the entire public accounting engagement of a Firm or Practising Office;

19.3.2 ~~13.3.2~~ completion of ~~second partner~~engagement quality reviews; and

19.3.3 ~~13.3.3~~ responsibility for the direct supervision, management, or oversight of the leadership of the engagement teams involving such functions as: review of assurance files of major clients or high risk clients; interpretation or application of generally accepted accounting principles, generally accepted assurance standards and/or professional standards; or advice given to assurance clients on matters related to assurance engagements, but not including supervisory functions that are primarily administrative in nature.

20. ~~14.~~ Despite sections ~~10~~16, ~~12~~18 and ~~13~~19, the Board may renew the Public Accounting Licence of a Member who has not complied with the requirements of section ~~4.25.2~~ due to a documented absence from the Practice of Public Accounting as a result of parental leave, medical or compassionate circumstances, if the Board is satisfied that the Member otherwise has the required capabilities, competence and current skills to engage in the Practice of Public Accounting.

21. ~~15.~~ The Board shall record in writing its reasons for issuing or renewing any licence under sections ~~14~~17 to ~~14~~20, and shall report as required to the Public Accounting Standards Committee.

Certificates of Authorization

Certificates of Authorization

22. ~~16.~~ A Professional Corporation is eligible to be issued a Certificate of Authorization, under the Regulations, if it:

22.1 ~~16.1~~ is registered in good standing with CPA Ontario;

22.2 ~~16.2~~ makes an application for a Certificate of Authorization in the prescribed form and pays the prescribed fee;

22.3 ~~16.3~~ provides a declaration by the Firm Representative that the Professional Corporation:

22.3.1 ~~16.3.1~~ has valid and up to date articles of incorporation and/or articles of amendment, as the case may be;

22.3.2 ~~16.3.2~~ is in compliance with the Act, the *Business Corporations Act*, and the *Public Accounting Act, 2004* and any regulations made under those acts; and

22.3.3 ~~16.3.3~~ maintains professional liability insurance coverage in accordance with requirements of Regulation ~~14-1~~14-1.

23. ~~17.~~ A Professional Corporation is eligible to renew a Certificate of Authorization if the corporation:

23.1 ~~17.1~~ before the date upon which the certificate expires, makes an application in the prescribed form for a certificate renewal and pays the prescribed fee; and

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23.2 ~~17.2~~ satisfies CPA Ontario that the corporation continues to meet all the requirements for issuance of a certificate set out in section ~~16~~22.

24. ~~18.~~ A Certificate of Authorization that has expired cannot be renewed; however, a Professional Corporation may apply for a new Certificate of Authorization under section ~~16~~22.

Form of Licence and Certificate

25. ~~19.~~ Every Public Accounting Licence or Certificate of Authorization issued or renewed by CPA Ontario shall:

25.1 ~~19.1~~ be numbered;

25.2 ~~19.2~~ bear the date upon which it is issued or renewed;

25.3 ~~19.3~~ if applicable, bear the date on which it expires; and

25.4 ~~19.4~~ be effective from the date upon which it is issued or renewed until the date it expires, unless earlier suspended or revoked.

Disclosure of Status

Disclosure of Status

26. ~~20.~~ On any statement or report that is in respect of an assurance engagement, or a compilation engagement for which it can reasonably be expected that all or any portion of the compilation or associated materials prepared by the Member providing the service will be relied upon or used by a third party, when the report for the engagement is issued, or the work for the engagement is primarily performed, in Ontario:

26.1 ~~20.1~~ a Member who is licensed as a public accountant, if signing under or with the Member's own name or if the Member is identified by name in the report, shall use the term "Licensed Public Accountant" or the initials "LPA", following the licensee's legal name and the licensee's applicable designations in accordance with the provisions of Regulation ~~12-1~~12-1;

26.2 ~~20.2~~ a Professional Corporation that holds a Certificate of Authorization to practise public accounting shall use the term "Authorized to practise public accounting by the Chartered Professional Accountants of Ontario"; and

26.3 ~~20.3~~ a Firm, other than a Professional Corporation, shall use the term "Licensed Public Accountants" or the initials "LPA", following the designation "Chartered ~~Accountants~~", "~~Certified General Accountant~~", or "~~Chartered~~ Professional Accountants", when it is the Firm's name that is used to sign the statement, opinion, or report.

27. ~~21.~~ Only the lead engagement person responsible for signing a statement or report for a public accounting engagement must hold a Public Accounting Licence. Other members of the engagement team, including the engagement quality ~~control~~ reviewer or other experts, may be, but are not required to be, licensed.

Suspension, Revocation, or Refusal of Public Accounting Licence

Suspension, Revocation, or Refusal of Public Accounting Licence

28. ~~22.~~ A Public Accounting Licence shall be immediately suspended upon the rights and privileges of the Member being suspended for any reason. The licence will be reinstated upon

REGULATIONS

the rights and privileges of the Member being reinstated, unless the licence has expired or been otherwise suspended or revoked.

29. ~~23.~~ A Public Accounting Licence shall be immediately revoked upon the revocation or voluntary surrender of membership of a Member.
30. ~~24.~~ The Board may suspend the Public Accounting Licence of a Member and may refuse to issue or renew a Public Accounting Licence to a Member:
- 30.1 ~~24.1~~ for the failure to provide information, documents, or other materials required under the Act, ~~by laws~~by-laws or Regulations, or as requested by the Board; or
- 30.2 ~~24.2~~ for the failure to successfully complete any obligation or requirement, or maintain any status, imposed by the Act, ~~by laws~~by-laws, or Regulations, or to provide proof of the successful completion; particularly, the obligations, requirements, or status set out in Regulation ~~14-1~~14-1, Regulation ~~7-27-2~~, Regulation ~~10-1~~10-1, and Regulation ~~18-1~~18-1.
31. ~~25.~~ The Board may refuse to issue or renew a Public Accounting Licence to a Member, or impose conditions or restrictions on the licence granted to a Member where the Board considers this to be necessary to protect the public interest as a result of disciplinary proceedings in any other jurisdiction relating to the competency, conduct or character of the Member.
32. ~~26.~~ The Board may, where it considers it necessary to protect the public interest, impose terms, conditions, or restrictions on the Public Accounting Licence granted to the Member pending fulfillment of terms, conditions, or restrictions imposed on the Member by CPA Ontario.
33. ~~27.~~ A Member shall destroy its Public Accounting Licence immediately upon notification of revocation or suspension and is not entitled to apply for the issuance or renewal of the licence during any period of suspension.

Suspension, Revocation, or Refusal of a Certificate of Authorization

Suspension, Revocation, or Refusal of a Certificate of Authorization

34. ~~28.~~ The Certificate of Authorization issued to a Professional Corporation shall be suspended immediately upon:
- 34.1 ~~28.1~~ the membership of all shareholders of the Professional Corporation being suspended for any reason; or
- 34.2 ~~28.2~~ the Public Accounting Licences of all shareholders of the Professional Corporation being suspended for any reason,
- and the Certificate of Authorization shall be reinstated upon the reason for the suspension ceasing to exist, unless the Certificate of Authorization has expired or been otherwise suspended or revoked.
35. ~~29.~~ A Professional Corporation shall destroy its Certificate of Authorization immediately upon notification of suspension and is not entitled to apply for the issuance or renewal of the certificate during the period of suspension.

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36. ~~30.~~A Certificate of Authorization issued to a Professional Corporation shall be revoked if:
- 36.1 ~~30.1~~—the registration of the Professional Corporation is revoked or voluntarily surrendered; or
 - 36.2 ~~30.2~~the Professional Corporation has no shareholders with a valid and current Public Accounting Licence.
37. ~~31.~~A Professional Corporation shall destroy its Certificate of Authorization upon notification of revocation.

Public Accounting Licensing Board

Public Accounting Licensing Board
Composition and Meetings of the Board

Composition and Meetings of the Board

38. ~~32.~~ The Board shall consist of between 5 and 12 members, including a Chair, and not less than two public representatives. Except for the public representatives, Board members shall be public accounting licensees or have held a Public Accounting Licence within the past five years. Board members shall generally be representative of CPA Ontario's membership by occupation and geographic location.
39. ~~33.~~ The Board members shall be appointed for an initial one-year term and shall be eligible for reappointment for a maximum of three additional three-year terms. The Council may extend the maximum term of a Board member in extraordinary circumstances.
40. ~~34.~~ If a Board member's term expires before a matter in which that member has been involved has concluded, the member may remain a member of the Board until the conclusion of the matter.
41. ~~35.~~ The Chair of the Board shall be appointed from among the Board members for a ~~two-year~~two-year term, and shall be eligible for reappointment for a maximum of three additional ~~two-year~~two-year terms. The Council may extend the maximum term of the Chair in extraordinary circumstances.
42. ~~36.~~ The Board shall meet monthly, on a date fixed by the Chair, and unless ordered otherwise by the Chair, the meetings of the Board may be held by telephone ~~conference, electronic or other communication facilities that permit all individuals participating in the meeting to communicate with each other simultaneously and instantaneously.~~
43. ~~37.~~ The quorum for any meeting of the Board shall be three members and shall include a public representative and a public accounting licensee.
44. ~~38.~~ A Board member participating in a decision shall not have a Personal Interest in the matter being considered.
45. ~~39.~~ Every Board member participating in a decision shall have one vote and the Chair may vote only to create a tie and so defeat a motion, or break a tie and so pass a motion.
46. ~~40.~~ The Board may, in any specific matter, seek the expertise and advice of one or more Members with expertise in an area of chartered professional or public accounting, if the Board members do not possess the expertise. The experts shall not have a Personal Interest in the matter or the persons involved in the matter.
47. ~~41.~~ The Board may also seek and rely on the advice of CPA Ontario staff, but, subject to sections ~~5258~~ to ~~6369~~, only Board members shall make the decisions required of the Board in this Regulation.

Powers of the Board
Powers of the Board

48. ~~42.~~ The Board shall be responsible for matters relating to Public Accounting Licences, Certificates of Authorization, and the Practice of Public Accounting, including overseeing CPA Ontario's licensing standards responsibilities, functions, and processes.

REGULATIONS

49. ~~43.~~The Board has all the powers and duties specified in the ~~By-law~~By-law and Regulations, including the power to:
- 49.1 ~~43.1~~decide applications from Members for, and issue, Public Accounting Licences;
 - 49.2 ~~43.2~~decide applications from Professional Corporations for, and issue, Certificates of Authorization;
 - 49.3 ~~43.3~~decide applications and applications for renewal of Public Accounting Licences and Certificates of Authorization;
 - 49.4 ~~43.4~~suspend Public Accounting Licences as provided in this Regulation;
 - 49.5 ~~43.5~~refuse to issue or a renew a Public Accounting Licence in the circumstances described in section ~~44~~50;
 - ~~43.5 A~~43.5A defer consideration of and not issue or renew a Public Accounting Licence to a member in the circumstances described in section ~~45~~51;
 - 49.6 ~~43.6~~refer matters or applications to the Registrar or a Committee as provided in this Regulation; and
 - 49.7 ~~43.7~~receive, for the record, notices of revocation of Public Accounting Licences and Certificates of Authorization,

and shall exercise its powers, and perform its duties in accordance with the Act, ~~by-laws~~by-laws, Regulations, and Public Accounting Standards.

Power to Refuse to Issue or Renew a Public Accounting Licence ***Power to Refuse to Issue or Renew a Public Accounting Licence***

50. ~~44.~~Despite the other provisions of this Regulation, the Board shall not issue or renew a Public Accounting Licence to a Member:
- 50.1 ~~44.1~~who:
 - 50.1.1 ~~44.1.1~~fails to make any disclosure or provide any information or document required by this Regulation; or
 - 50.1.2 ~~44.1.2~~provides information or a document that is false or misleading;
 - 50.2 ~~44.2~~who held a Public Accounting Licence previously and the licence was revoked by order of the Discipline or Appeal Committees, unless the relevant committee advises the Board that the Member has successfully met Public Accounting Standards 15(2); or
 - 50.3 ~~44.3~~who is the subject of a settlement agreement or an order of the Discipline or Appeal Committees and the Member is not complying with or has not fully complied with the agreement or order.

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51. ~~45.~~ Despite the other provisions of this Regulation, but subject to section ~~45A~~51.A, the Board shall defer consideration of and shall not issue or renew a public accounting licence to a Member:
- 51.1 ~~45.1~~ while the conduct of the Member is the subject of a complaint to or an investigation by the Professional Conduct Committee;
 - 51.2 ~~45.2~~ while the conduct of the Member is the subject of a proceeding before the Discipline Committee;
 - 51.3 ~~45.3~~ while the Member is the subject of an investigation under Regulation ~~46-4~~16-1 or an order of the Capacity Committee.
- 51.A. ~~45A.~~ Despite section ~~45~~51, the Board may issue or renew a Public Accounting Licence to a Member in the circumstances set out in section ~~45.1~~51.1, ~~45.2~~51.2, or ~~45.3~~51.3 if the Board is of the view given the subject matter of the complaint, investigation, proceeding, or order of the Capacity Committee, as the case may be, that the issuance or renewal of the Public Accounting Licence is not likely to put at risk any member of the public, the reputation of the profession, or the ability of the profession to serve the public interest.
52. ~~46.~~ The Board shall not issue or renew the Public Accounting Licence of a Member whom the Board has reason to believe will not practise public accounting or will not engage in the Practice of Public Accounting in accordance with the *Public Accounting Act, 2004* or the ~~by-~~laws~~by-laws~~, including the Code, and Regulations.

Request for Review

Request for Review

53. ~~47.~~ A Member or Professional Corporation may request a decision of the Board under sections ~~43~~49 to ~~46~~52 be reviewed by the Admission and Registration Committee as provided in Regulation ~~6-4~~6-1.

Reconsideration

Reconsideration

54. ~~48.~~ The Board shall reconsider all matters referred back to it by the Admission and Registration Committee, taking into account the following:
- 54.1 ~~48.1~~ all information available to the Board at the time of the original consideration;
 - 54.2 ~~48.2~~ any further information available at the time of the reconsideration; and
 - 54.3 ~~48.3~~ any directions or guidance given by the Admission and Registration Committee.
55. ~~49.~~ The Board has the power to confirm, vary, or reverse its original decision.
56. ~~50.~~ The Board's decision on reconsideration is final.

Annual Reporting to the Public Accounting Standards Committee

Annual Reporting to the Public Accounting Standards Committee

57. ~~51.~~ The Board shall report to the PASC annually on the licensing activity of the Board including:

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- 57.1 ~~51.1~~ the number of licences granted, suspended, revoked and reinstated in that the applicable year;
- 57.2 ~~51.2~~ the imposition of any restrictions on licences in that the applicable year; and
- 57.3 ~~51.3~~ any other matter requested by the Public Accounting Standards Committee.

[Referral to the Admission and Registration Committee for a Hearing](#)

~~Referral to the Admission and Registration Committee for a Hearing~~

- 58. ~~52.~~ The Board shall refer the following applications to the Admission and Registration Committee for determination:
 - 58.1 ~~52.1~~ in circumstances where an applicant for a Public Accounting Licence or licence renewal does not provide evidence of good character satisfactory to the Board as required by this Regulation; and
 - 58.2 ~~52.2~~ in circumstances where the evaluation of an application for a Public Accounting Licence or licence renewal requires assessment of the applicant's credibility.
- 59. ~~53.~~ In addition to section ~~52~~58, the Board may refer any other application for a Public Accounting Licence or renewal from a Member in respect of whom the Board directs that a hearing be held to determine whether the Member has fulfilled the qualifications to be licenced as set out in the *Public Accounting Act, 2004*, the Regulations, and Public Accounting Standards to the Admission and Registration Committee for determination.
- 60. ~~54.~~ The parties to a hearing under sections ~~52~~58 and ~~53~~59 are the applicant and the Board.
- 61. ~~55.~~ A hearing under sections ~~52~~58 and ~~53~~59 shall be conducted in accordance with the applicable provisions of Regulation ~~6-1~~6-1.
- 62. ~~56.~~ In circumstances where both a good character hearing as provided in section ~~52-1~~58.1 and a credibility hearing as provided in section ~~52-2~~58.2 are required, the matters may be heard together.
- 63. ~~57.~~ If the Admission and Registration Committee on referral of an application under section ~~52-1~~58.1 determines that an applicant is not of good character, the Admission and Registration Committee shall make an order refusing the application, and may impose terms, restrictions, and conditions for re application if appropriate.
- 64. ~~58.~~ If the Admission and Registration Committee on referral of an application under section ~~52-2~~58.2 determines that an applicant does not meet the qualifications for a licence or licence renewal, the Admission and Registration Committee shall make an order refusing the application, and may impose terms, restrictions, and conditions for re application if appropriate.
- 65. ~~59.~~ If the Admission and Registration Committee on referral of an application under section ~~53~~59 determines that an applicant does not meet the qualifications for a licence or licence renewal, the Admission and Registration Committee shall make an order refusing the application, and may impose terms, restrictions, and conditions for re application if appropriate.

66. ~~60.~~ An applicant may appeal an order of the Admission and Registration Committee made under section ~~57~~63, ~~58~~64, or ~~59~~65 to the Appeal Committee.
67. ~~61.~~ The parties to an appeal are the applicant and the Board.
68. ~~62.~~ The appeal shall be conducted in accordance with the applicable provisions of Regulation ~~6-36-3~~.
69. ~~63.~~ The Appeal Committee's decision is final.

Power to Refer

Power to Refer

70. ~~64.~~ Upon the Board becoming aware of any act, omission, or matter that the Registrar or a Committee is empowered to consider, investigate or enquire into, the Board shall:
- 70.1 ~~64.1~~ bring the act, omission, or matter to the attention of the relevant body; and
- 70.2 ~~64.2~~ provide any information, documents, or materials that the Board has received or obtained, and any minutes or other documents of the Board to the relevant body.

Powers on Report from Practice Inspection

Powers on Report from Practice Inspection

71. ~~65.~~ On receipt of a report made by the Practice Inspection Committee or its delegate under Regulation ~~18-118-1~~, the Board may inquire, or direct the Registrar to inquire, into any issue raised in that report and whether the requirements of this Regulation have been met.
72. ~~66.~~ The Board shall provide to the Member or Professional Corporation notice of the enquiry, a brief description of the issue that arose from the practice inspection, a description of the result of any inquiries made by Registrar or Board and invite written submissions from the Member or the Professional Corporation.
73. ~~67.~~ The Member or Professional Corporation shall file written submissions, if any, with the Board within 15 Days of receiving notice of the enquiry.
74. ~~68.~~ If the Board remains unsatisfied after the enquiry and the submission, the Board has the power to:
- 74.1 ~~68.1~~ suspend the licence or the Certificate of Authorization until any identified deficiency, error or other matter that led to the suspension is rectified; and/or
- 74.2 ~~68.2~~ make a complaint to the Professional Conduct Committee regarding the conduct of the Member, firm, or Professional Corporation including:
- 74.2.1 ~~68.2.1~~ misrepresentations or fraudulent statements made on an issuance or renewal application for a Public Accounting Licence or Certificate of Authorization;

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- [74.2.2](#) ~~68.2.2~~ misrepresentations or fraudulent statements made to the Board, the Admission and Registration Committee, CPA Ontario or any members, directors, officers, and employees thereof; or
- [74.2.3](#) ~~68.2.3~~ engaging in the Practice of Public Accounting without a valid licence or Certificate of Authorization.

APPENDIX A:
APPENDIX A:
LEGACY CPA CERTIFICATION PROGRAM PUBLIC ACCOUNTING
LICENSURE ELIGIBILITY CRITERIA FOR THE CPA PREPARATORY COURSES

Policy approved by CPA Ontario Council and effective April 30, 2021.

Application

This policy applies to all candidates for licensure who took a CPA Preparatory Course before January 1, 2018.

Eligibility for a Licence

1. Those candidates who have met all licence requirements and have passed, in their first attempt, all CPA Preparatory Courses and CPA Professional Education Program (including the CFE), are eligible for a licence.
2. The Board may exercise reasonable discretion in using its professional judgment when reviewing applications for licensure. The Board has the ability to assess, on an individual exception basis, a candidate's eligibility for licensure even though he/she may have failed a CPA Preparatory Course and/or CPA Professional Education Program module, as long as the candidate subsequently passed the applicable course or module.
3. The restrictions on eligibility for licensure do not apply to the following CPA Preparatory Courses if taken after **September 26, 2017**:

Introductory Financial Accounting
Introductory Management Accounting
Economics
Statistics
Business Law
Information Technology
Audit and Assurance
Taxation
Intermediate Management Accounting
Performance Management

Summary report:	
Litera Compare for Word 11.12.0.83 Document comparison done on 2026-02-10 12:46:31 PM	
Style name: Standard	
Intelligent Table Comparison: Active	
Original DMS: iw://blg.cloudimanager.com/DOCUMENTS/207484715/1	
Modified DMS: iw://blg.cloudimanager.com/DOCUMENTS/207484671/1	
Changes:	
<u>Add</u>	443
Delete	434
Move From	12
<u>Move To</u>	12
<u>Table Insert</u>	0
Table Delete	0
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	9
Embedded Excel	0
Format changes	0
Total Changes:	910