



Summary of Chargeable Hours and Diversity of Clients – Assurance, Compilation, and Taxation Pre-Approved Program

This form is for CPA Ontario students who are reporting practical experience in an Assurance, Compilation, Taxation (ACT) Pre-approved program (PPR).

Why Complete This Form:

The additional information on this form is required by CPA Ontario Reviewers to determine if the competencies self-assessed by the student are reasonable based on the ACT Program’s requirements.

The ACT Program Requirements are over the course of 30 months and are as follows:

- Minimum total of 2,500 chargeable hours of which:
 - At least 5 months duration and minimum 425 chargeable hours of assurance work (audit, review, or a mix of both)
 - minimum of 500 chargeable hours of taxation
 - remaining chargeable hours can be Compilations or a mix of more tax and/or assurance work
- Students must be exposed to diverse and complex assurance engagements spread across a variety of industries

Method of Submission

Attach this form to your experience report in PERT before you submit a CPA Review request. If there are no gaps in your reporting, submit one form for the entire reporting duration of your unreviewed practical experience reports. Ensure the dates provided on this form match the exact dates on your PERT reports. Otherwise, your assessment will be cancelled, and you will be required to submit a new request once you have made the necessary corrections.

The chargeable hours reported in this document are not being recognized towards the requirements for public accounting licensure eligibility. Only chargeable hours gained under an External Audit Pre-approved Program are eligible towards a public accounting license. The chargeable hours provided here are only to give CPA Ontario additional information to support the reported depth, breadth, and core technical competencies.

CPA Ontario Student ID:

First Name:

Last Name:

Firm ID:

Firm Name:

From Date (mm/dd/yyyy): / / to Date (mm/dd/yyyy): / /

Billable/chargeable Hours Breakdown	# hours	
Audit Engagements		A
Review Engagements		A
Tax Hours		
Compilation Engagements		
Other Billable (Advisory, Consulting, Outsourced Accounting, etc.)		
Total:		



A. Assurance Hours Breakdown

Top 5 Assurance Clients by number (Audit, Review, or a mix of both) - majority of where you have spent your time	Assurance Engagement Type (Review, Audit)	Industry Type	Billable/chargeable Hours
Client 1			
Client 2			
Client 3			
Client 4			
Client 5			

Name of Program Leader

X _____

Program Leader Signature

/ /

Date (mm/dd/yyyy)

Questions

For questions relating to this form please email practicalexperience@cpaontario.ca, and use the subject line "Summary of Chargeable Hours and Diversity of Clients – Assurance, Compilation, and Taxation".