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Chargeable Hours Form – Students in External Audit Reporting in PERT

This form is for use by students of CPA Ontario in the Pre-Approved Program Route (PPR) in External Audit.

Submission Instructions:
Attach this form to your experience report in PERT before you submit a Profession Assessment Request.

First Name: _____ Last Name: _____ **CPA Ontario ID:** _____

Firm Name: _____ **CPA Firm No.:** _____

Reporting Chargeable Hours

Start date (mm/dd/yyyy): __ / __ / ____ **End date (mm/dd/yyyy):** __ / __ / ____

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 assessment once you have made the necessary corrections.

During the time reported above, if this student was on secondment please indicate the dates below:

Start date (mm/dd/yyyy): __ / __ / ____ End date (mm/dd/yyyy): __ / __ / ____

Secondment Line of Business: _____

External Audit (EA) students may work on more than one secondment assignment during the 30 months duration of their practical experience. However, the total secondment duration should be limited to 6 months as the Public Accounting Licensing requirements (Regulation 17-1, s.1.16 requires EA students to complete a minimum of two years (24 months) of prescribed public accounting experience in an Approved Training Office or in an EA Pre-approved Program, under the supervision of a Ontario Licensed Public Accountant.

Chargeable Hours	Hours	Secondment Hours
Review procedures (minimum 100 hours)		
Audit of historical financial information (minimum 625 hours)		
Other assurance engagements		
Total Assurance Procedures (minimum 1250 hours)		
Canadian Tax Services (minimum 100 hours)*		
Compilation Engagements		
Other (e.g., Hours in performance measurement, forensic accounting, research on the interpretation or application of accounting and assurance standards). For further details on eligible hours refer to Regulation 17-1.		
Total hours (minimum 2500 hours)		

* Chargeable Hours gained within Taxation in Assurance Engagements can be reported in either the "Other assurance engagements" or "Canadian Tax Services" categories.

Supervising Licensee Name: _____ **CPA Ontario ID:** _____

Ontario License No.: _____

If the student has not met the qualifying experience requirement for licensure (duration, chargeable hours) according to Regulation 17-1, I understand they will not be eligible for licensure upon certification but can continue working towards these requirements to become eligible post-certification

X _____ __ / __ / ____

Signature **Date (mm/dd/yyyy)**

Questions:
For questions please email practicalexperience@cpaontario.ca using subject line "Chargeable Hours Submission."