



Province of Alberta

CHARTERED PROFESSIONAL  
ACCOUNTANTS ACT

**CHARTERED PROFESSIONAL  
ACCOUNTANTS REGULATION**

**Alberta Regulation 84/2015**

**Extract**

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**ALBERTA REGULATION 84/2015**

**Chartered Professional Accountants Act**

**CHARTERED PROFESSIONAL ACCOUNTANTS REGULATION**

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**Definitions**

**1** In this Regulation,

- (a) “Act” means the *Chartered Professional Accountants Act*;
- (b) “CPA professional education program” means the professional education program established pursuant to section 7;
- (c) “good standing”, in respect of a registration or membership, means the registration or membership is not suspended;
- (d) “incident” means any alleged occurrence, error, omission or negligent act in rendering or failing to render professional services that any reasonable person would expect to give rise to a claim;
- (e) “national qualifying examination” means a national qualifying examination recognized by the Chartered Professional Accountants of Canada and the board;

- (f) “provincial accounting organization” means an organization in a province or territory outside Alberta but within Canada that grants the designation of certified general accountant, certified management accountant, chartered accountant or chartered professional accountant.

## **Part 1 Registration**

### **Division 1 Citizenship, Good Character and Reputation**

#### **Citizenship, good character and reputation**

**2(1)** Each applicant for registration as a candidate or member of the CPAA must provide satisfactory evidence to the registrar of being

- (a) a Canadian citizen or an individual lawfully permitted to work or study in Canada, and
- (b) of having good character and reputation.

**(2)** In determining whether an applicant is of good character and reputation, the registration committee must consider whether the applicant

- (a) has had a finding of unprofessional conduct or similar finding made against the applicant by any professional organization, or has entered into an agreement with any professional organization regarding the applicant’s conduct, and any orders made in consequence of any such finding or agreement,
- (b) has any outstanding complaints or discipline matters with any professional organization with which the applicant is or has been registered,

- (c) has been convicted of a criminal offence in any jurisdiction,
  - (d) has any outstanding charges under the criminal law of any jurisdiction,
  - (e) has, in any jurisdiction, been found guilty of contravening a section of securities regulatory legislation, or has entered into a settlement agreement, or similar agreement, with a securities regulator,
  - (f) has been found guilty of an offence under any tax legislation that involves, explicitly or implicitly, dishonesty on the part of the applicant, or having entered into a settlement agreement with respect to such conduct,
  - (g) has been subject to any of the provisions of the *Bankruptcy and Insolvency Act* (Canada), or similar legislation in any jurisdiction, or
  - (h) has been found guilty of a breach of a code of conduct or an academic infraction at any post-secondary education institution or from any professional education program.
- (3)** In addition to the matters referred to in subsections (1) and (2), the registration committee must consider
- (a) any character references,
  - (b) information on steps taken to overcome and evidence that the applicant has overcome any competence or ethical issues related to subsection (1) or (2), and
  - (c) any mitigating factors provided by the applicant.

## **Division 2 Deadline for Application**

### **Deadline for application as a member**

**3(1)** An application for registration as a member made under section 6 must be made within 12 months of the date on which the applicant has satisfied the requirements of section 6.

**(2)** If an application for registration as a member is made outside the time period prescribed in subsection (1), the registration committee may consider the application and determine what additional requirements, if any, are to be met for approval of the application.

## **Division 3 Registration of Candidates**

### **Application for registration as a candidate**

**4(1)** In addition to the requirements set out in section 2, an applicant for registration as a candidate must, within the timeframe prescribed by the board, provide satisfactory evidence to the registrar of having

- (a) an undergraduate degree from a post-secondary institution approved by the board or a body approved by the board in accordance with standards approved by the board, and
- (b) met the grade requirement prescribed by the board or a body approved by the board on courses approved by the board in the areas listed in section 7.

**(2)** Notwithstanding subsection (1), an individual may apply for registration as a candidate if the individual provides, in addition to the requirements set out in section 2, satisfactory evidence to the registrar of

- (a) enrolment in a post-secondary program of studies to complete the post-secondary courses prescribed by the board or a body approved by the board, and
- (b) completion of any grade and course requirements prescribed by the board.

**(3)** Notwithstanding subsections (1) and (2), an individual may apply for registration as a candidate if the individual provides, in addition to the requirements set out in section 2, satisfactory evidence to the registrar of

- (a) sufficient education as prescribed by the board,
- (b) sufficient accounting or business experience as prescribed by the board, and
- (c) meeting any other requirements as prescribed by the board.

**(4)** Notwithstanding subsection (1), (2) or (3), an applicant for registration as a candidate who is registered as a candidate in good standing with a provincial accounting organization shall be registered as a candidate subject to

- (a) meeting the requirements in section 2(1), and
- (b) any conditions on the applicant's registration with the other jurisdiction.

**Continuance of registration as a candidate**

**5(1)** For the purpose of section 54(1)(a) of the Act, registration as a candidate continues in effect if

- (a) the candidate meets the academic and practical experience requirements as prescribed by the board, and

- (b) for candidates registered pursuant to section 4(2), if the candidate provides satisfactory evidence to the registrar of continued enrolment in a post-secondary institution or of meeting the requirements of section 4(1) or (3).

**(2)** For the purposes of section 54(1)(a) of the Act, a registrant's registration continues in effect if the registrant provides to the registrar, in a timely manner,

- (a) satisfactory evidence of continuing to meet the requirements in section 2,
- (b) any changes to the information required to be provided to the registrar under the Act, this Regulation, the bylaws and the directives,
- (c) on request of the registrar, satisfactory evidence of continued compliance with conditions imposed on the candidate's registration, and
- (d) satisfactory evidence of meeting the reporting requirements as prescribed by the board.

#### **Division 4 Registration of Members**

##### **Application for registration as a member by a candidate**

**6** In addition to the requirements set out in section 2, an application for registration as a member of the CPAA by a candidate must be accompanied by evidence satisfactory to the registrar that the following requirements have been met:

- (a) the academic requirements under section 7;

- (b) the grade or performance requirements on a national qualifying examination as prescribed by the board or a body approved by the board;
- (c) the experience requirements under section 8.

**Academic requirements**

**7(1)** The board must establish a CPA professional education program that will enable the development of

- (a) technical competencies consisting of
    - (i) financial reporting,
    - (ii) strategy and governance,
    - (iii) management accounting,
    - (iv) audit and assurance,
    - (v) finance,
    - (vi) taxation, and
    - (vii) other technical competencies prescribed by the board,
- and
- (b) enabling competencies consisting of
    - (i) professional and ethical behaviour,
    - (ii) problem-solving and decision-making,
    - (iii) communication,
    - (iv) self-management,
    - (v) teamwork and leadership, and

- (vi) other enabling competencies prescribed by the board.

**(2)** For the purposes of section 6(a), an applicant meets the academic requirements if the applicant meets the grade or performance requirements prescribed by the board on the CPA professional education program.

**Experience requirements**

**8** For the purposes of section 6(c), an applicant meets the experience requirements if the applicant has

- (a) completed a minimum of 30 months of practical experience and has met any requirements set by the board respecting such practical experience,
- (b) satisfied requirements set by the board respecting supervision and mentorship,
- (c) satisfied reporting requirements prescribed by the board, and
- (d) demonstrated, at the standard established by the board, the practical application of the competencies set out in section 7.

**Application for registration as a member by a designated accountant from another provincial accounting organization**

**9(1)** For the purposes of section 38(2)(b) of the Act, if the applicant for registration as a member of the CPAA is registered by a provincial accounting organization as a chartered professional accountant, a chartered accountant, a certified management accountant or a certified general accountant, the applicant must provide satisfactory evidence to the registrar that the applicant is registered in good standing with that provincial accounting organization and meets the requirements of section 2(1).

**(2)** If the registration of an applicant under subsection (1) is subject to conditions or restrictions by another provincial accounting organization, the registration committee may direct that the applicant's registration be subject to conditions or restrictions, or may refuse the application.

**Application for registration as a member by an applicant with a recognized accounting designation outside of Canada**

**10** For the purposes of section 38(2)(c) of the Act, if an applicant for registration as a member of the CPAA holds an accounting designation from an organization outside Canada that regulates accounting and is recognized by the board as having substantially equivalent competence, experience and practice requirements,

- (a) through a mutual recognition agreement, reciprocal membership agreement, memorandum of understanding or similar agreement, or
- (b) following a review by the board or a body approved by the board,

the applicant must provide satisfactory evidence to the registrar that the applicant has met the competence requirements referred to in section 38(1)(a) of the Act by providing evidence that the applicant

- (c) is registered in good standing with the organization that granted the designation,
- (d) has completed any other course or examination requirements that the board determines are necessary to ensure the applicant's competence,
- (e) has met experience requirements substantially equivalent to those required under section 8, as determined by the registration committee,

- (f) was engaged in the accounting profession in the jurisdiction in which that organization is located for a 2-year period, or a lesser period that the registration committee may approve, immediately preceding the applicant's receipt of the recognized accounting designation,
- (g) has met the language proficiency requirements established by the board, and
- (h) has fulfilled any additional requirements specified by the board.

**Application for registration as a member by an applicant without a recognized accounting designation outside of Canada**

**11** For the purposes of section 38(2)(d) of the Act, if an applicant for registration as a member of the CPAA is registered with an organization outside of Canada that regulates accounting, and that is not recognized by the board under section 10, the applicant must provide satisfactory evidence to the registrar that the applicant has met the competence requirements referred to in section 38(1)(a) of the Act by providing evidence that the applicant

- (a) is registered in good standing with the organization that granted the designation,
- (b) has met academic requirements substantially equivalent to those required under section 7, as determined by the registration committee,
- (c) has completed any other course or examination requirements that the board determines are necessary to ensure the applicant's competence,
- (d) has met experience requirements substantially equivalent to those required under section 8, as determined by the registration committee,

- (e) was engaged in the accounting profession in the jurisdiction in which that organization is located for a 2-year period, or a lesser period that the registration committee may approve, immediately preceding the applicant's receipt of the accounting designation,
- (f) has met the language proficiency requirements established by the board, and
- (g) has fulfilled any additional requirements specified by the board.

**Application for registration as a member by other applicants**

**12(1)** An applicant who does not meet the requirements under section 9, 10 or 11, as the case may be, may provide evidence of competence for the purposes of section 38(1)(a) of the Act in accordance with this section, and must register as a candidate until the requirements are met.

**(2)** An applicant under subsection (1) may provide evidence of competence under section 38(2)(d) of the Act by providing to the registrar evidence of

- (a) grades and performance achieved in academic, educational and other relevant studies,
- (b) relevant employment and professional accounting practice, public accounting practice or substantially equivalent experience, including documentation and examples of relevant accomplishments and abilities,
- (c) membership in good standing with organizations relevant to the accounting profession, the regulated standards and requirements of such organizations and activities completed in such organizations,

- (d) relevant professional development activities completed,
- (e) other relevant qualifications, accomplishments, abilities and competencies, and
- (f) areas of employment or practice within which the applicant intends to be professionally active,

which shall be assessed by the registration committee for the purpose of determining competence requirements.

**(3)** For the purposes of subsection (2), the evidence must be presented in writing and may be supplemented by personal representations from the applicant or from other individuals, at the request of the applicant or at the direction of the registration committee.

**(4)** For the purposes of assessing experience in a professional accounting practice or public accounting practice, the registration committee may direct a review of client files that is substantially equivalent to a practice review required under Part 4 of the Act.

**(5)** For the purposes of assessing the evidence provided under subsection (2), the registration committee may direct that the applicant satisfactorily demonstrate certain abilities and competencies through an oral or practical simulation examination.

**Education and experience requirements for professional accounting firms**

**13** For the purposes of section 50 of the Act, an applicant for registration as a professional accounting firm must provide to the registrar, for each area of services of professional accounting practice and public accounting practice in which the firm plans to engage, satisfactory evidence that each chartered professional accountant or

person within the firm who has the authority to issue any of those services on behalf of the firm meets the education and experience requirements prescribed by the board, including requirements respecting the currency of education and experience.

**Education and experience requirements for professional service providers**

**14** For the purposes of section 52 of the Act, an applicant for registration as a professional service provider must provide to the registrar, for each area of services of public accounting practice and other professional services specified by the bylaws in which the applicant plans to engage, satisfactory evidence that the applicant meets the education and experience requirements prescribed by the board, including requirements respecting the currency of education and experience.

**Requirements for registration of other persons or firms**

**15** For the purposes of section 53(2) of the Act, an applicant for registration as a professional accounting firm must provide to the registrar, for any restricted activities as set out in section 3 of the Act in which the applicant plans to engage, satisfactory evidence that each person who will be performing any of those restricted activities in Alberta on behalf of the applicant meets the education and experience requirements prescribed by the board, including requirements respecting the currency of education and experience.

**Continuing education requirements**

**16(1)** For the purposes of this section,

- (a) “continuing professional development” includes verifiable learning activities and unverifiable learning activities;
- (b) “verifiable learning activity “ means a measurable learning activity that contains significant intellectual and practical content;
- (c) “unverifiable learning activity” means an informal learning activity that contains significant intellectual and practical content.

**(2)** Each chartered professional accountant must complete continuing professional development that provides for the development of new or existing competencies that are relevant and appropriate to the chartered professional accountant’s overall professional responsibilities and growth, and the board must prescribe

- (a) the total number of continuing professional development hours on both an annual basis and in a 3-year cycle, and
- (b) the number of the total continuing professional development hours that must consist of verifiable learning activities.

**(3)** The registration committee may grant an exemption from some or all of the requirements prescribed under subsection (2).

**Continuing education reports**

**17(1)** Each chartered professional accountant must

- (a) submit annually, on or before the date prescribed by the registrar and in the form prescribed by the registrar, a report containing

- (i) a declaration that the chartered professional accountant has complied or has not complied with section 16, or
  - (ii) a declaration that the member has been granted an exemption under section 16(3),
- and
- (b) keep, for 5 years, a record of continuing education completed annually and, on request, provide to the registrar the record and supporting documentation for reported hours.
- (2) The registration committee may grant an exemption from some or all of the requirements prescribed under subsection (1).

## **Division 5 Limited Liability Partnerships**

### **Limited liability partnerships**

**18(1)** For the purpose of registration as an Alberta limited liability partnership or an extra-provincial limited liability partnership under Part 3 of the *Partnership Act*, the applicant must provide satisfactory evidence to the registrar that the partnership carries professional liability insurance in an amount not less than

- (a) \$2 000 000 per incident for partnerships with fewer than 4 chartered professional accountants or professional corporations engaged in the partnership's practice, and
- (b) \$2 500 000 per incident for partnerships with 4 or more chartered professional accountants or professional corporations engaged in the partnership's practice.

**(2)** Notwithstanding subsection (1), a letter of credit, bond or other protection against professional liability may be substituted for professional liability insurance if it is

- (a) in an amount not less than the professional liability insurance that would be required under subsection (1), and
- (b) in a form approved by, and otherwise acceptable to, the registration committee.

**(3)** A partnership referred to in subsection (1) must provide annually to the registrar satisfactory evidence of continued compliance with subsection (1) or (2).

## **Part 2 Use of Titles, Abbreviations and Initials**

### **Division 1 Use of Chartered Professional Accountant and Related Titles, Abbreviations and Initials**

#### **Chartered professional accountant**

**19(1)** Subject to the bylaws and the rules of professional conduct, and unless otherwise set out in this regulation, a chartered professional accountant may use the title “chartered professional accountant” or “comptable professionnel agréé” or the initials “CPA.”

**(2)** Subject to the bylaws and the rules of professional conduct, a chartered professional accountant who is authorized to do so by the board may use the title “Fellow of the Chartered Professional Accountants” or “fellow comptable professionnel agréé” or the initials “FCPA”.

**(3)** Subject to the bylaws and the rules of professional conduct, a chartered professional accountant who is

authorized to do so by the board may use the title “Associate of the Chartered Professional Accountants” or “associé d’un comptable professionnel agréé” or the initials “ACPA”.

**(4)** Subject to the bylaws and the rules of professional conduct, and unless otherwise set out in this regulation, a professional accounting firm may use the title “chartered professional accountant” or “comptable professionnel agréé”.

**(5)** Subject to the bylaws and the rules of professional conduct, the registration committee may authorize a person or firm registered under section 53 of the Act to use the title “chartered professional accountant” or “comptable professionnel agréé” or the initials “CPA” in Alberta if such person or firm provides satisfactory evidence to the registrar that such person or firm is allowed to use the designation “chartered professional accountant” by a provincial accounting organization, and the registration committee may set conditions on the use of such titles and initials.

**(6)** Subject to the bylaws and the rules of professional conduct, the registration committee may allow a registrant to use the title “professional accountant” or “comptable professionnel” and set conditions on its use.

**(7)** Any use of the chartered professional accountant designation and related titles, abbreviations and initials set out in this section is subject to section 156 of the Act.

**Division 2**  
**Use of Certified General Accountant,  
Chartered Accountant and Certified  
Management Accountant and Related  
Titles, Abbreviations and Initials**

**Use by individuals of titles, abbreviations and initials associated  
with the designation of certified general accountant**

**20(1)** Subject to the bylaws and the rules of professional conduct, only a registrant who

- (a) was, on the coming into force of this section, registered in accordance with a former Act as a certified general accountant,
- (b) was, at the time that the registrant became a registrant in Alberta,
  - (i) registered as a certified general accountant by another provincial accounting organization, or
  - (ii) previously registered as a certified general accountant and currently registered as a chartered professional accountant by another provincial accounting organization,

or

- (c) has been granted the designation of a certified general accountant by the CPAA in accordance with the Act,

may use the title “certified general accountant” or “comptable général accrédité”, “comptable général licencié”, “comptable général agréé” or the initials “CGA”, in accordance with the Act.

**(2)** Subject to the bylaws and the rules of professional conduct, only a registrant who,

- (a) on the coming into force of this section, was authorized in accordance with a former Act to use the title “fellow of the certified general accountants”, or
- (b) was, at the time that the registrant became a registrant in Alberta, authorized by another provincial accounting organization, to use the title “fellow of the certified general accountants”,

may, if authorized by the board, use the title “Fellow of the Certified General Accountants”, “fellow de la comptable général accrédité”, “fellow de la comptable général agréé”, “fellow de la comptable général licencié”, “fellow de l’association des comptables généraux accrédités” or the initials “FCGA”.

**(3)** The registration committee may set conditions on the use of the titles and initials set out in subsections (1) and (2).

**Use by individuals of titles, abbreviations and initials associated with the designation of chartered accountant**

**21(1)** Subject to the bylaws and the rules of professional conduct, only a registrant who

- (a) was, on the coming into force of this section, registered in accordance with a former Act as a chartered accountant,
- (b) was, at the time that the registrant became a registrant in Alberta,
  - (i) registered as a chartered accountant by another provincial accounting organization, or
  - (ii) previously registered as a chartered accountant and currently registered as a chartered

professional accountant by another provincial  
accounting organization,

or

- (c) has been granted the designation of a chartered accountant by the CPAA in accordance with the Act,

may use the title “chartered accountant” or “comptable agréé” or the initials “CA”, in accordance with the Act.

**(2)** Subject to the bylaws and the rules of professional conduct, only a registrant who,

- (a) on the coming into force of this section, was authorized in accordance with a former Act to use the title “fellow of the chartered accountants”, or
- (b) was, at the time that the registrant became a registrant in Alberta, authorized by another provincial accounting organization, to use the title “fellow of the chartered accountants”,

may, if authorized by the board, use the title “Fellow of the Chartered Accountants”, “fellow comptable agréé” or the initials “FCA”.

**(3)** Subject to the bylaws and the rules of professional conduct, only a registrant who,

- (a) on the coming into force of this section, was authorized in accordance with a former Act to use the title “associate of the chartered accountants”, or
- (b) was, at the time that the registrant became a registrant in Alberta, authorized by an organization outside of Alberta that regulates accounting, to use the title “associate of the chartered accountants”,

may, if authorized by the board, use the title “Associate of the Chartered Accountants”, “associé d’un comptable agréé” or the initials “ACA”.

**(4)** The registration committee may set conditions on the use of the titles and initials set out in subsections (1) and (2).

**Use by individuals of titles, abbreviations and initials associated with the designation of certified management accountant**

**22(1)** Subject to the bylaws and the rules of professional conduct, only a registrant who

(a) was, on the coming into force of this section, registered in accordance with a former Act as a certified management accountant,

(b) was, at the time that the registrant became a registrant in Alberta,

(i) registered as a certified management accountant by another provincial accounting organization, or

(ii) previously registered as a certified management accountant and currently registered as a chartered professional accountant by another provincial accounting organization,

or

(c) has been granted the designation of a certified management accountant by the CPAA in accordance with the Act,

may use the title “certified management accountant” or “comptable en management accrédités” or the initials “CMA”, in accordance with the Act.

**(2)** Subject to the bylaws and the rules of professional conduct, only a registrant who,

- (a) on the coming into force of this section, was authorized in accordance with a former Act to use the title “fellow of the certified management accountants”, or
- (b) was, at the time that the registrant became a registrant in Alberta, authorized by another provincial accounting organization, to use the title “fellow of the certified management accountants”,

may, if authorized by the board, use the title “Fellow of the Certified Management Accountants”, “fellow comptable management accrédités” or the initials “FCMA”.

**(3)** The registration committee may set conditions on the use of the titles and initials set out in subsections (1) and (2).

**Use by professional accounting firms of titles, abbreviations and initials associated with the designation of certified general accountant, chartered accountant or certified management accountant**

**23(1)** Subject to the bylaws and the rules of professional conduct and for a period of 5 years from the coming into force of this section, a professional accounting firm who was, on the coming into force of this section, registered as a public accounting firm with the Certified General Accountants’ Association of Alberta may use the following titles:

- (a) “chartered professional accountant”;
- (b) “chartered professional accountant, certified general accountant”;
- (c) “certified general accountant”.

**(2)** Subject to the bylaws and the rules of professional conduct and for a period of 5 years from the coming into force of this section, a professional accounting firm who was, on the coming into force of this section, registered as a public accounting firm with the Institute of Chartered Accountants of Alberta may use the following titles:

- (a) “chartered professional accountant”;
- (b) “chartered professional accountant, chartered accountant”;
- (c) “chartered accountant”.

**(3)** Subject to the bylaws and the rules of professional conduct and for a period of 5 years from the coming into force of this section, a professional accounting firm who was, on the coming into force of this section, registered as a public accounting firm with the Society of Management Accountants of Alberta may use the following titles:

- (a) “chartered professional accountant”;
- (b) “chartered professional accountant, certified management accountant”;
- (c) “certified management accountant”.

**(4)** After the time period referred to in subsections (1), (2) and (3), and subject to the bylaws and the rules of professional conduct professional accounting firms referred to in subsections (1), (2) and (3) may use the title “chartered professional accountant”.

**Division 3**  
**Use of United States Certified Public**  
**Accountant and Related Titles,**  
**Abbreviations and Initials**

**United States certified public accountant**

**24(1)** The registration committee may authorize a chartered professional accountant to use the title “certified public accountant” or the initials “CPA” or any title, description, abbreviation, letter or symbol representing that title or those initials, alone or in combination with any other title, description, abbreviation, letter, symbol or initials, that represents expressly or by implication that the individual is a certified public accountant if the person

- (a) provides satisfactory evidence to the registration committee of having a current certified public accounting certificate from the United States of America, and
- (b) completes an application in the form required by the resolutions and pays the application fee specified by the board.

**(2)** An applicant whose application is approved under subsection (1) must use the designation “certified public accountant” or the initials “CPA” only

- (a) when accompanied by and following
  - (i) “chartered professional accountant” or “CPA”,  
or
  - (ii) where the applicant is authorized, “Fellow of the Chartered Professional Accountants” or “FCPA”,

and

- (b) when the designation also discloses the name of the applicable certified public accounting jurisdiction in the United States of America, in the following manner: “chartered professional accountant, certified public accountant (State, USA)” or “CPA, CPA (State, USA)”.

**(3)** A person who has a current certified public accountant certificate from the United States of America but who is not a chartered professional accountant

- (a) may use the statement “certified as a certified public accountant in (State, USA)”, or
- (b) may use the statement “licensed as a certified public accountant in (State, USA)” if that person has also been granted the right to practise public accountancy by a state board of accountancy in the United States of America that is recognized by the board.

**(4)** A person referred to under subsection (3) may not use the designation “certified public accountant” or “certified public accountant (State, USA)” or the initials “CPA” or “CPA (State, USA)”.

**(5)** The registration committee may authorize a person or firm registered under section 53 of the Act or a professional accounting firm registered under section 49 of the Act to use the designation “certified public accountant (State, USA)” or “CPA (State, USA)” in Alberta if such person or firm

- (a) provides satisfactory evidence to the registration committee that such person or firm has a current certified public accountant certificate from the United States of America and has the right to practise accountancy as granted by a state board of

accountancy in the United States of America that is recognized by the board, and

- (b) completes an application in the form required by the resolutions and pays the application fee specified by the board.

**(6)** The registration committee may set conditions on the use of the designation by applicants whose applications are approved under subsections (1) and (5).

**(7)** The use of the designation authorized under subsection (1) or (5) continues if the person or firm provides to the registrar

- (a) an annual filing that establishes continued compliance with conditions set pursuant to subsection (6),
- (b) immediate notification of any contravention of a condition set pursuant to subsection (6), and
- (c) the annual fees prescribed by the board.

### **Part 3 Repeals, Review and Coming into Force**

#### **Repeals**

**25** The following regulations are repealed:

- (a) *Certified General Accountants Regulation* (AR 176/2001);
- (b) *Certified Management Accountants Regulation* (AR 177/2001);
- (c) *Chartered Accountants Regulation* (AR 178/2001).

**Review**

**26** In compliance with the ongoing regulatory review initiative, this Regulation must be reviewed on or before June 30, 2025.

**Coming into force**

**27** This Regulation comes into force on the coming into force of section 15 of the Act.



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