

<b>3</b>	<b>CHARGEABLE HOURS SUMMARY</b>															
Reporting Period Start Date (YYYY-MM-DD):		Reporting Period End Date (YYYY-MM-DD):														
<p>List the chargeable hours completed for the period covered by this form in the appropriate category below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%;">Audit HFI**</th> <th style="width: 20%;">Review HFI**</th> <th style="width: 20%;">Assurance Other</th> <th style="width: 20%;">Compilation</th> <th style="width: 25%;">Taxation</th> </tr> </thead> <tbody> <tr> <td style="height: 40px; vertical-align: top;"><b>Hours Completed</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="margin-top: 10px; font-size: small;">**HFI refers to assurance engagements that are performed on Historical Financial Information as set out in the prevailing CPA Canada Handbook</p>						Audit HFI**	Review HFI**	Assurance Other	Compilation	Taxation	<b>Hours Completed</b>					
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<b>4</b>	<b>CPA CANDIDATE CONFIRMATION</b>
I declare that all the information given in this form is true and correct.	
CPA Candidate Signature:	Date (YYYY-MM-DD):

<b>5</b>	<b>EMPLOYER CONFIRMATION:</b> To be completed by secondment and EVR employers only
I confirm that the CPA Candidate named above has obtained the chargeable hours reported in this form.	
Practice Leader Signature:	Date (YYYY-MM-DD):
Practice Leader Name:	

## FREQUENTLY ASKED QUESTIONS

### **Who Should Fill out This Form?**

Only CPA Candidates who are employed with a licensed public accounting firm will complete this form.

### **Who Completes Section Two?**

Section 2 is only completed when the candidate is reporting hours earned during a secondment. For more information on secondments, see section 4.3 of the [CPA PER 2021](#).

### **Who Completes Section Four?**

All CPA candidates need to sign the chargeable hours form. The form either needs to include an image of the candidate's physical signature or be signed electronically in a way that secures the document against further changes.

### **Who Completes Section Five?**

Section 5 is only completed when the candidate is reporting hours in an experience verification route (EVR) position or for a secondment.

Section 5 is not required when the candidate is reporting hours in a pre-approved program position as the Program Leader will attest to the accuracy of the reported chargeable hours as part of the certification process.

### **How is the Chargeable Hours Form Submitted?**

Candidates must attach this completed form to the final or relevant experience report in PERT. Instructions for attaching documents to experience reports can be found in the [PERT Guide for Future CPAs](#).

### **Other Questions:**

Check the Resources link in PERT and if you are still not able to find an answer, contact [practicalexperience@cpask.ca](mailto:practicalexperience@cpask.ca).