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## FEES:

### When are member fees due?

Annual member renewal and fees for 2019/20 are due April 15, 2019 and must be completed and paid by May 15, 2019 to ensure your good standing.

### How do I pay my member fees?

Members pay their fees online at <https://member.cpask.ca> by Visa or MasterCard or by remitting a cheque payable to CPA Saskatchewan. CPA Saskatchewan staff cannot accept payments by credit card over the phone.

You MUST complete the member renewal process or your payment will not be processed.

### I work for the provincial government which is GST exempt but I am being charged GST on my invoice?

Annual member fees are invoiced to you as a member of CPA Saskatchewan and not to your employer therefore GST is invoiced. If the provincial government is paying your member fees by cheque, they may remove the GST from the invoice manually and pay the remainder of the balance. Please have your employer contact CPA Saskatchewan if they wish to pay by government credit card. If you are paying the fees using a personal credit card you are required to pay the GST.

### What happens if I don't complete the member renewal and pay my fees?

Members who have not completed the member renewal and paid their fees by May 15, 2019 will be assessed a late fee of \$150 plus the applicable GST/HST.

Members who have not completed the member renewal and paid their fees and/or late fees may have their registration suspended and subsequently cancelled. Only members in good standing are permitted to use the title "professional accountant" and designation "CPA" or "Chartered Professional Accountant" in Saskatchewan.

Please note that once suspended, payment of a reinstatement fee in addition to the applicable member fees is required to return to good standing.

### I want to resign. Do I still need to pay my fees?

To resign, an application must be completed and sent to CPA Saskatchewan by May 15, 2019. If you require an application form, please email [registrar@cpask.ca](mailto:registrar@cpask.ca). To resign, you must be a member in good standing and return all documents and certificates which associate you with CPA Saskatchewan.

## MEMBERSHIP:

### What is the difference between a primary and an affiliate member?

There two member categories: Primary and Affiliate. A primary member pays full CPA Saskatchewan and CPA Canada fees to CPA Saskatchewan. If you are practicing primarily in Saskatchewan you must be a primary member in Saskatchewan. Practicing primarily in Saskatchewan means that the member's practice of the profession in Saskatchewan is greater than his/her practice of the profession (in aggregate) in other jurisdictions in or outside of Canada.

An affiliate member is a member who is a primary member with another provincial institute (including Bermuda) and pays full CPA provincial and CPA Canada fees to that institute.

### My name has changed. How do I notify CPA Saskatchewan?

Please send proof of your name change (such as marriage certificate or a legal document) by email to [registrar@cpask.ca](mailto:registrar@cpask.ca). You will need to include your CPA SK ID number. Indicate in the email if you wish to order a replacement certificate in your new name. There is a \$25 + GST fee for a new certificate.

### How do I resign my CPA SK membership?

To resign your membership with CPA SK you must email [registrar@cpask.ca](mailto:registrar@cpask.ca) to request the Resignation Form and mail it to our office, along with your CPA Saskatchewan certificate(s).

### What if I have to answer "Yes" to one of the questions in the Declaration of Compliance?

If you answer "Yes" to one of the questions, you will be required to provide information related to the question to the [registrar@cpask.ca](mailto:registrar@cpask.ca). If you have concerns prior to responding, call the office at (306) 359-0272.

## EXEMPTIONS:

### Are there reductions for member fees?

You may apply for an annual exemption of all or a portion of member fees if you qualify for temporary or permanent non-practice exemption.

**Temporary non-practice** status means a member cannot be engaged in the practice of the profession, hold themselves out to be a professional accountant or have any party rely on their competencies as a professional accountant.

A member must cease to practice the profession for a period of at least twelve (12) months

**Permanent non-practice** status means a member cannot be engaged in the practice of the profession, hold themselves out to be a professional accountant or have any party rely on their

competencies as a professional accountant. You will need to apply annually until you are 70 years of age. A member cannot have any intention of returning to practice as a CPA if applying for permanent non-practice.

### How do I apply for a fee exemption?

The application for non-practice is in Step 3 of the member renewal process online. You must submit the request online by April 15, 2019. You will be taken through the steps once you answer “Yes” when answering “Are you applying for non-practice exemption to reduce your fees?”. You’ll be given the option to apply for Temporary non-practice or Permanent non-practice. Follow and answer the questions accordingly online.

### Will declaring this fee exemption automatically apply to my CPD declaration?

No. Two declarations are required every year by every member. Both declarations are on the same page online in Step 3.

### Can I apply for a temporary exemption two years in a row?

Yes. Your ceased practice date will automatically populate if you are applying for a continuous exemption request.

## TECHNICAL

### What website do I use?

<https://member.cpask.ca>

### I can't login to the member's page, what should I do?

If you have forgotten your password or your CPA SK Member ID, click the “Forgot my password” or “Forgot my CPA SK ID” link on the login page. The reset password email will be sent to your preferred email address on record with the CPA Saskatchewan. If the link isn't working correctly, it could be that your account is locked. You will need to contact the office to you have account unlocked. If you are still unable to resolve the issue, contact us at [info@cpask.ca](mailto:info@cpask.ca) or call us at (306) 359-0272.

### I did not receive the “Forgot my password” or “Forgot my CPA SK ID” email.

The “Forgot my password” email is sent to your preferred email address on record with CPA Saskatchewan. The email should arrive within 5 minutes. Check your junk/spam folder for the email. Make sure that you have set your email preferences to accept all email from cpask.ca. Certain email providers and corporate filters might block this email. If you do not receive the email within 30 minutes, contact us at [info@cpask.ca](mailto:info@cpask.ca) or call us at (306) 359-0272.

### How do I get an invoice/receipt?

CPA Saskatchewan does not print copies of your invoices/receipts.

Invoices/Receipts are available online in the member's page. Go to "My Profile" section of member's page. Select "Invoice/Receipt" tab and then the "History" tab to display all invoices/receipts. Click on View Report for the year that you wish to view. Click the PDF icon on the left corner of the receipt for a printable copy.

Email confirmations of a payment made is not an invoice/receipt.

I cannot get my invoice/receipt to print?

Contact us by phone at (306) 359-0272 or by email at [info@cpask.ca](mailto:info@cpask.ca).

## OFFERING SERVICES TO THE PUBLIC

What does it mean "offering services to the public?"

Offering service to the public for fees means providing other regulated services and/or performing professional accounting (audits, reviews and financial reporting advice). Other regulated services include accounting services; bankruptcy and insolvency trusteeship or administration; compilation engagements; engagement quality control reviews; finance services; forensic accounting; management accounting; and taxation services.

You are required to register a firm, carry professional liability insurance and may be subject to practice inspection.

When would I need to declare the exemption for firm registration?

There are circumstances where this registration may be exempt, such as:

- a result of employment or through a registered firm;
- a result of being an officer or director in a volunteer capacity;
- to three (3) or fewer clients;
- governed by another professional regulatory body established pursuant to legislation in Saskatchewan.

All declarations are tracked and supplemental documentation may be requested to support the exemption.

What does it mean to declare the exemption?

It means you are exempt from firm registration. When you are required to register a firm you must also carry professional liability insurance and may be subject to practice inspection.

I'm the treasurer for my child's sports association (soccer club, hockey team). Do I need to declare an exemption?

No, as you do not offer an "other regulated service" to the public.

I am a contract controller/CFO for less than 3 organizations. Do I need to declare an exemption?

Yes, as a contract controller/CFO you would need to declare that the service you provide is to three (3) or fewer clients. If you perform contract controller/CFO services to more than 3 clients, you are required to register a firm and carry professional liability insurance.

I work exclusively under contract for a firm. Do I need to declare an exemption?

Yes, as you are an independent contractor, you need to declare the exemption.

What is the administration of trust assets? What if I am the executor/executrix on my family's estate?

"Trust assets" is defined in the Bylaw 2.1(uu) and means all assets owned by another person that are delivered to or placed in the possession or custody of a registrant to be held or otherwise dealt with on behalf of the other person. Administration in a personal capacity does not require notification to CPA Saskatchewan. If you have any additional questions on the administration of trust assets, contact us by phone at (306) 359-0272 or by email at [registrar@cpask.ca](mailto:registrar@cpask.ca).

You are not administering trust assets if you are acting in a personal capacity for a family member (e.g. as an executor or power of attorney).

If you have signing authority and could issue a payment or access funds (collecting/dispersing) without someone else in the organization knowing, including sending electronic fund transfers, you are administering trust assets. The member should answer 'Yes'.

If two signatures are required to issue a payment or you are accessing funds in an employment capacity, the member can answer 'No'.