

## **Approved training offices**

- (1) An authorized designated body shall require an approved training office to:
  - (a) be engaged in the practice of public accounting as defined in the Act;
  - (b) be periodically inspected by the authorized designated body to ensure that
    - (i) each student employed by the office who seeks to be licensed would be able to fulfill the experience requirements prescribed in the applicable competency map(s) and any related resources;
    - (ii) the office adheres to these standards; and
    - (iii) the office provides a diverse mix of assignments to ensure well-rounded training for students;
  - (c) satisfy the authorized designated body that the requirements of Section 5(1)(b) have been fulfilled; and
  - (d) be approved by the authorized designated body for the training of students to provide public accounting services as defined in the Act.
- (2) An authorized designated body shall require each approved training office to give each student in its employ who seeks to be licensed such practical experience and instruction and to offer such training opportunities as are necessary to enable the student to acquire the competencies and capabilities required to provide the public accounting services set out in the Act.
- (3) An authorized designated body shall require each approved training office to maintain and to submit to the authorized designated body for review records showing, in reasonable detail, the disposition of the time spent by each student while engaged in public accounting services and the type of work allocated to the student. Such records shall include the chargeable hours in any of the applications specified in Section 4(4) and shall be submitted to the authorized designated body at such time as the student terminates employment with the office or has completed the experience requirement.
- (4) An authorized designated body shall, at the time of the mandatory, cyclical practice inspection required under Section 9, conduct a reappraisal of each training office to determine if the office should continue to be an approved training office.