

15 Rules governing issuing a new licence to a former licensee or to a member under Standard 7A(2)(b)

- (1) An authorized designated body shall require any member of the authorized designated body to whom the provisions of Section 8(1) or 8(2) are applicable and may require any member to whom the provisions of Section 7A(2)(b) are applicable to demonstrate current competence by successfully completing, as a condition to be met prior to being eligible for the issuance of a new licence:
 - (a) a period of at least 12 months of public accounting services, within a maximum of 36 months, under the supervision of a licensee or, subject to the authorized designated body satisfying itself as to the qualifications of such a person, a member of an affiliated provincial accounting body who is authorized to practise public accounting or, in a jurisdiction in which only the firm or practising office is registered or authorized to practise public accounting, under the supervision of a member of the firm or practising office who has signing authority for public accounting engagements who shall, upon the member's completion of the period of public accounting experience, provide the authorized designated body with a certificate of such completion;
 - (b) any course or courses prescribed by the authorized designated body and an updating examination(s) or evaluation(s) on:
 - (i) the accounting and assurance standards set out in the *CPA Canada Handbook – Accounting* and *CPA Canada Handbook – Assurance*;
 - (ii) the current rules of professional conduct of the authorized designated body;
 - (iii) taxation; and
 - (iv) business law.
- (2) An authorized designated body shall require that, in the event the licence of a member of the authorized designated body has been revoked by an adjudicative or appeal committee of the authorized designated body, the member shall, as a condition to be met in order to have a new licence issued, satisfy the adjudicative committee that:
 - (a) the member is of good character;
 - (b) the member is competent to practise public accounting; and
 - (c) there would not be a risk to the public posed should a licence be issued to the member.
- (3) Despite provisions of Sections 15(1) and (2), an authorized designated body shall refuse the issuance of a new licence to a member of the authorized designated body if the member held a licence issued under the Act by another authorized designated body and such licence was suspended or revoked and not reinstated by that other authorized designated body.