GUIDE TO PRIMARY MEMBER LICENCE AND PROFESSIONAL CORPORATION RENEWAL



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WHY IS RENEWAL REQUIRED?

Member licences and registered professional corporations with CPA Saskatchewan renew on a calendar year basis. Renewal is the mechanism by which CPA Saskatchewan receives information and declarations related to compliance with the Rules. It aids the execution of the legislated mandate that supports registrant's ongoing ability to practice in the reserved area (audits, reviews and compilations) through a corporate form.

Annual licence and professional corporation renewals begin on November 1 of every year and are required under Regulatory Bylaw 10.4. All professional corporation permits and licences are effective from January 1 until December 31 of every year.

A member of a firm practicing **professional accounting** must have a **licence**. The practice of professional accounting (defined in Section 18 of *The Accounting Profession Act*) consists of:

- Audit engagements,
- Other assurance engagements, including review engagements,
- Compilation engagements, and
- Providing financial reporting advice which references the professional standards within the CPA Canada Handbook.

A member practicing in a **corporate form** must register a **professional corporation** with CPA Saskatchewan, as required by *The Professional Corporations Act*.

WHAT INFORMATION DO I NEED TO KNOW?

November 3, 2025	Communication to members with professional corporations and/or member licences.
November 17, 2025	First reminder.
December 1, 2025	Deadline to complete licence renewal. Member licence cancellation warning.
December 15, 2025	Final reminder.
December 31, 2025	Licences that are not renewed are cancelled. Professional corporations that are not renewed are considered expired.

The fees relating to renewal of a member licence are paid on behalf of your firm via your firm's roster.

Member licence renewal begins on November 1, 2025 and must be completed by December 1, 2025 to ensure firm billing is calculated accurately based on the roster role. Firm fees will be charged based on the licence status of a member at the date of firm renewal. Refunds for any incorrect categories within the firm roster will not be processed.

Once your licence has been renewed, you may complete the firm renewal (if applicable) through your <u>Portal</u>.

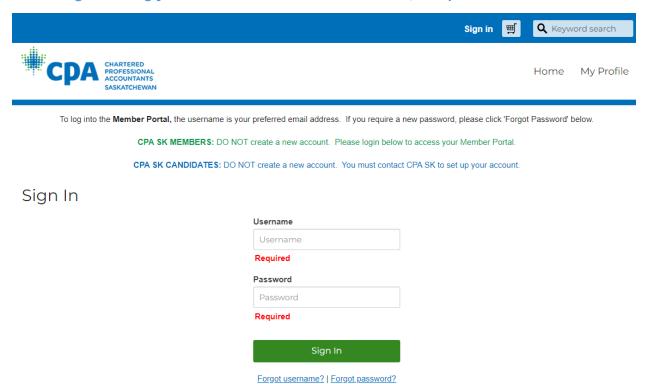
STEPS TO COMPLETE MEMBER LICENCE AND/OR PROFESSIONAL CORPORATION RENEWAL

This guide is applicable to *Primary* members with CPA Saskatchewan (i.e. carrying out services primarily in Saskatchewan or have designated Saskatchewan as their primary province). A separate guide on licence renewal is available to *Affiliate* members with CPA Saskatchewan (i.e. from another jurisdiction, performing services in Saskatchewan).

- It is recommended that you clear your internet browser's cache and history and use a private window or incognito mode during renewal.
- Please DO NOT bookmark the renewal form in your internet browser.

Log into your member portal here.

1. Sign in using your email address as the username, and password



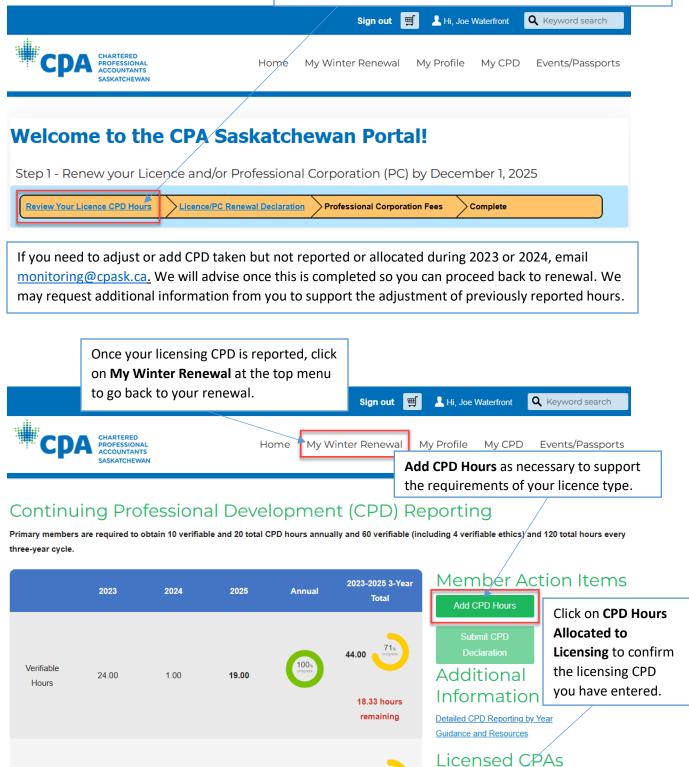
Create a new account

2. Submit Licence CPD Hours

Total Hours

Click on the **Review Your Licence CPD Hours** link to ensure that your CPD reporting is up to date. Add any unreported licence CPD taken during 2025. If the Licence CPD Hours box is green, you may proceed to the **Licence/PC Renewal Declaration**.

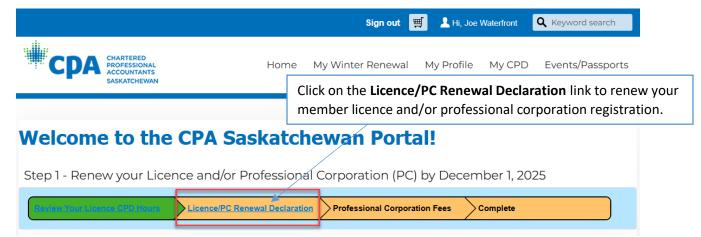
CPD Hours Allocated to Licensing



100%

46.00

3. Submit Licence/Professional Corporation Renewal Declaration



4. Privacy Disclaimer

Licence and/or Professional Corporation Renewal

(If the form takes longer than one minute to load, please clear your internet browser history, try a different internet browser, or use Incognito/InPrivate Window mode.)

NOTE: If you leave the form without completing the information in full or refresh the screen for any reason during renewal, any information entered prior will not be saved.

Privacy

CPA Saskatchewan is committed to protecting the privacy and confidentiality of personal information of its registrants. CPA Saskatchewan will comply with the requirements of the Freedom of Information and Protection of Privacy Act and the Accounting Profession Act (the Act), and will use fair and reasonable practices to meet its obligations under the legislation.

By applying for registration or licensure, or continuation of registration or licensure, the applicant consents to the collection, use or disclosure of information as set out in CPA Saskatchewan's privacy policy, legislative authorities and other governing documents. Should the applicant wish to withdraw consent for the use or disclosure of this information, they must advise CPA Saskatchewan in writing and the applicant must note there may be consequences to continued registration or approval. In addition, if there is a requirement to disclose information in accordance with the Act, Regulation, Bylaws, Directives or Resolutions, withdrawal of consent for such disclosure will have no effect.

☐ I confirm I have read the above privacy policy. *

5. Current Licence

Current Licence

If you need to **change your licence type** for the upcoming year, email <u>licensing@cpask.ca</u>. We will advise you when you can go back in to proceed through your licence renewal or you may be required to submit a licence application form.

Your current member licence is displayed here. Contact licensing@cpask.ca if you intend to change your licence type.

Licence Number

123456-2025

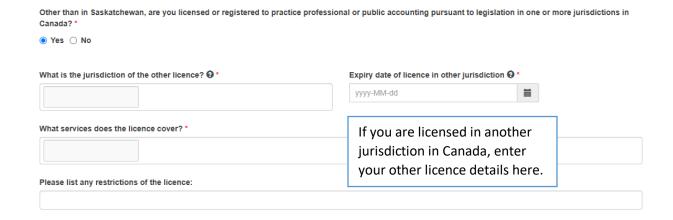
Compilation

Member Status
Expiry Date

Active

Employer

JR Accounting Group



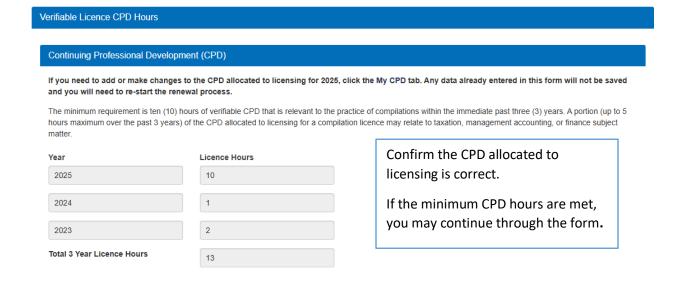
For Comprehensive/Specified licensed members, skip to page 12.

COMPILATION LICENCE RENEWAL

(These steps apply to compilation licences only)

6. Verifiable Licence CPD Hours

Example when minimum CPD requirements met:



Example when minimum CPD requirements NOT met:

Verifiable Licence CPD Hours Continuing Professional Development (CPD) If you need to add or make changes to the CPD allocated to licensing for 2025, click the My CPD tab. Any data already entered in this form will not be saved and you will need to re-start the renewal process. The minimum requirement is ten (10) hours of verifiable CPD that is relevant to the practice of compilations within the immediate past three (3) years. A portion (up to 5 hours maximum over the past 3 years) of the CPD allocated to licensing for a compilation licence may relate to taxation, management accounting, or finance subject If you do not enter any licence CPD hours in the portal for Year Licence Hours 2025, this checkbox will appear to confirm your intentions. 0 2025 2024 If you are short on 2023 CPD hours, you Total 3 Year Licence Hours must check this box to confirm, then You have not entered any licence CPD hours in your My CPD reporting tool for the current calendar year. Check to confirm you must select done in error, please enter your hours as necessary. one of the two non-compliance Please note that your licence renewal will not allow you to proceed until the minimum hours for continuing professional develop select to submit a CPD plan. options available. I confirm that my CPD reporting as shown above is below the minimum licensing requirement and I will select one of the two applicable boxes below. You must select one of the below non-compliance categories. Check the applicable box below. I declare that I have met the minimum of 10 hours. I will send an email to monitoring@cpask.ca to request an adjustment to my CPD reporting for 2024 or 2023 to allocate verifiable CPD to licensing. I declare I will obtain the shortfall in CPD hours during 2026. I acknowledge that my licence will include a condition on it relating to completing CPD.

Changes to CPD reported in 2023 or 2024 must be emailed to monitoring@cpask.ca. If you are below the minimum of 10 verifiable CPD hours over the last 3 years, complete the appropriate declarations noted.

Note: By selecting the CPD plan button, a condition is automatically placed on your licence for the CPD shortfall. Your membership status (publicly available information) is automatically adjusted to 'conditional' upon submission of your licence renewal.

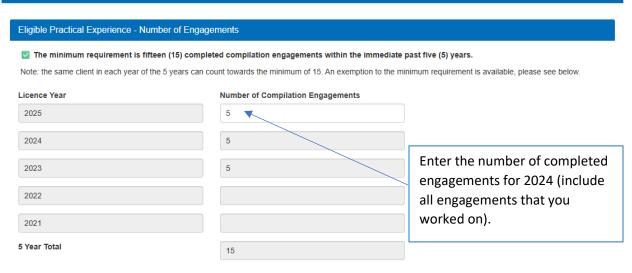
The condition is removed upon processing your request to adjust 2023 or 2024 CPD or completion of the shortfall of CPD hours in 2026, pending any additional information required on review.

A formal CPD plan document (optional) is available for submission to licensing@cpask.ca.

7. Experience - Number of Completed Engagements

Example when completed engagements met:

Practical Experience



Example when below minimum number of completed engagements:

Practical Experience Eligible Practical Experience - Number of Engagements The minimum requirement is fifteen (15) completed compilation engagements within the immediate past five (5) years. Note: the same client in each year of the 5 years can count towards the minimum of 15. An exemption to the minimum requirement is available, please see below. Licence Year **Number of Compilation Engagements** 2025 0 2024 2023 2022 If you do not enter any engagements for 2025, this checkbox will appear to 2021 confirm your intentions. 5 Year Total 10 You have not entered any number of engagements for 2025. If this was done in error, please enter your numbers as necessary. * Exemption 😑 You must have at least fifteen (15) completed compilation engagements in the last 5 years to apply. If you do not, please submit an exemption request to licensing@cpask.ca. Confirm the **number of completed engagements** is correct in prior I have submitted an exemption request. * years. Any changes noted must be sent to licensing@cpask.ca. If the minimum of 15 completed engagements is not met, select the exemption request checkbox. Complete and return a licensing exemption request to licensing@cpask.ca.

8. Competency Assessment

Competency Assessment

☐ I have completed a self-assessment of my competency to practice in compilations. *

On licence renewal, a self-assessment of competency to practice in compilations is required.

If you continue to have a condition on your licence relating to providing the name of a licensed member for your competency assessment, our licensing team will follow up with you for this information. The condition will remain until the requirement is met; however, you are required to provide this information no later than December 31, 2025 to qualify for a licence in 2026.

A condition for completion of practice inspection will remain until completed in 2025-26.

9. Professional Corporation Renewal (if applicable)

Professional Corporation

We have detected the following professional corporation(s) connected to your record. The following is required to complete your professional corporation renewal(s).

- 1. If there have been any changes in the last calendar year to the director and shareholders of the professional corporation(s) or if you do not see any directors listed, please email registrar@cpask.ca. You are not required to submit your ISC report annually if there are no changes.
- 2. Complete the declaration below.
- 3. Pay your renewal fees online.



- I make this renewal on behalf of the Professional Corporation(s), and
- The Professional Corporation(s) complies with the provisions of The Professional Corporations Act, and
- I agree that as a Professional Corporation(s), the Professional Corporation(s) will be governed by the Rules enacted, and to be made and enacted, by the Institute
 of Chartered Professional Accountants of Saskatchewan, and
- I declare that, in the last calendar year, there have been no changes to the Directors or Shareholders to the Professional Corporation(s) OR the changes have been submitted to the Registrar.

Select the **checkbox** to complete this declaration.

If you have made changes to the directors/shareholders of the professional corporation, please submit an updated Corporate Registry Profile Report from ISC to registrar@cpask.ca.

If the professional corporation is **no longer being used**, it must be **closed**. CPA Saskatchewan requires the **Certificate of Amendment** or **Dissolution** confirming that the professional corporation is no longer active and that the name has been changed. Please email this to registrar@cpask.ca.

10. Declaration

Declaration ☐ I declare that all information given on this application form is accurate, true and complete and that: * 1. I authorize CPA Saskatchewan to obtain such information concerning my education, training, experience, licensing and membership status, as required to determine my eligibility for registration and licensure 2. I understand that the Registration Committee and/or Professional Practice Committee may request additional information. 3. I authorize CPA Saskatchewan to contact any organization identified in this application and agree to the release by any such organization of any information that is requested by CPA Saskatchewan in order to properly consider this application. 4. Lunderstand that CPA Saskatchewan will use this information to assess [my/our] qualifications and will protect this information in accordance with its privacy policy. 5. Lagree that Lam responsible for ensuring the payment of all fees and charges incurred upon approval of application. Refunds, pro-ration or other reductions or exemptions from fees are based on the Rules and the related Refund Policy. 6. I agree to, if registered and/or licensed, be governed by the said Rules enacted, and to be made and enacted, by the CPA Saskatchewan Board. ☐ I acknowledge that CPA Saskatchewan will issue and track electronic communications in connection with my registration and my use of their services. I can adjust my preferences related to communications related to services at any time. ' ☐ I agree to provide CPA Saskatchewan with updates to circumstances that may affect my registration and licensure, such as employment changes, personal email addresses changes and updates to other personal information such as a registered address. ☐ I agree to maintain custody of the certificate, permit and licence issued to me and will promptly return it and any document indicating association with the CPA Saskatchewan in the event that my registration or licence is suspended or cancelled. Type your name below to indicate your concurrence with all of the above: * Declaration Date * 2025-10-22 Upon submitting your renewal, you may continue to authorize engagements in accordance with your licence type. If applicable, CPA Saskatchewan will contact you within 30 days of your renewal if any further information is required relating to your licence renewal. Submit Carefully read and complete each declaration listed by checking the boxes, enter your name, and click Submit. Note that member licence renewal fees are paid on behalf of

11. Confirmation page (this is applicable if you have a member licence only)



the firm (not the member) during firm renewal.

Home My Profile My CPD Events/Passports

Thank you for submitting your licence renewal. You will receive an email confirmation of your licence renewal shortly.

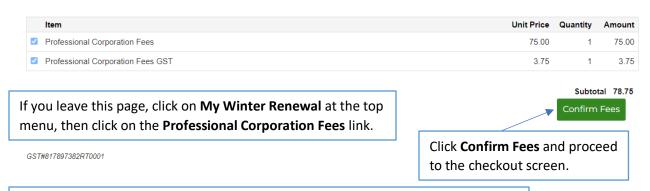
You may proceed to view your licensing information under "My Profile. You can access a copy of your licence online under Profile > Licence tab 24 hours upon completing your renewal. If you are required to complete a CPD plan to address the shortfall in CPD hours, a condition will be placed on your licence. Your status available to the public will be noted as "Conditional" until the CPD plan is met. If you are required to submit an exemption request relating to practical experience, the exemption or condition will be added to your licence if approved by the Professional Practice Committee. We will send separate correspondence to advise as to their determination.

Once you reach the confirmation page, your **member licence renewal is complete and you are licensed for 2026** (i.e. you **do not** have to wait to receive correspondence from CPA Saskatchewan indicating your renewal is complete). An email will be sent within 24 hours that summarizes the information entered in the renewal. There are **no fees** associated with member licence renewal. All licence renewals are subject to review and request for details to support the information included in the renewal. If this is requested, you will receive an email from CPA Saskatchewan for this. You will **not** receive any correspondence if no further information is needed.

Cart page (this is applicable if you have a Professional Corporation)

Type of Renewal Fee	Amount of Fee	GST	TOTAL
Professional Corporation Fee	\$75.00	\$3.75	\$78.75

Review Items



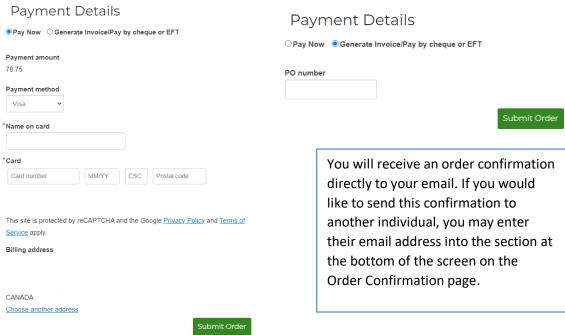
Once you have paid for your professional corporation fees, your **professional corporation renewal is complete and your permit is issued for 2026**. An email will be sent within 24 hours that summarizes the information entered in the renewal.

12. Payment (this is applicable if you have a Professional Corporation)

IMPORTANT: If you will be paying at a later date, or by cheque or EFT, or to obtain an itemized invoice, you must select Confirm Fees, then Generate Invoice/Pay by cheque or EFT, then Submit Order. You do not need to enter anything in the PO number field. Proceed to Invoices/Receipts under My Profile to view or pay your invoice.

To Pay Now:

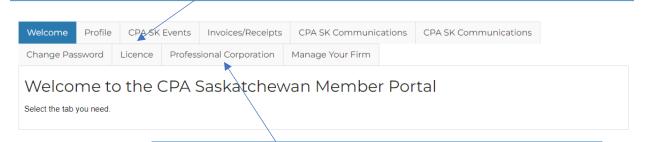
To Pay by Cheque or EFT/Generate Invoice:



13. Obtain Applicable Licence and/or Professional Corporation Permit Online



Under "My Profile", click on **Licence** to obtain your member licence document. Please allow 1-2 days after submitting renewal for the licence to appear.



Click on the **Professional Corporation** tab to obtain your Professional Corporation permit (if applicable). Please allow 1-2 days after making payment for the permit to appear.

COMPREHENSIVE/SPECIFIED LICENCE RENEWAL

(These steps apply to comprehensive or specified licences only)

6. Verifiable Licence CPD Hours

As noted earlier in the steps, it is advised that you complete your CPD reporting prior to entering the renewal form. Confirm the total CPD hours allocated to licensing is correct. If you need to review the details at any time, click on 'My CPD'.

Note: if you leave the renewal form prior to submitting, all information entered to that point in the renewal form will not be kept.

Minimum CPD hours requirements are noted below for each licence type:

Comprehensive	Specified
	25 verifiable hours of CPD over a 3 year rolling cycle

Example when minimum CPD requirements met:

Verifiable Licence CPD Hours Continuing Professional Development (CPD) If you need to add or make changes to the CPD allocated to licensing for 2025, click the My CPD tab. Any data already entered in this form will not be saved The minimum requirement is up to fifty (50) hours of verifiable CPD that is relevant to the practice of professional accounting within the immediate past three (3) years. CPD relating to compilations and tax does not qualify. Confirm the CPD allocated to Year Licence Hours licensing is correct. 2025 50 If the minimum CPD hours are 2024 met, you may continue through the form. Total 3 Year Licence Hours

Example when minimum CPD requirements NOT met:

Verifiable Licence CPD Hours Continuing Professional Development (CPD) If you need to add or make changes to the CPD allocated to licensing for 2025, click the My CPD tab. Any data already entered in this form will not be saved and you will need to re-start the renewal process. The minimum requirement is up to fifty (50) hours of verifiable CPD that is relevant to the practice of professional accounting within the immediate past three (3) years. CPD relating to compilations and tax does not qualify. If you do not enter any licence CPD hours Licence Hours in the portal for 2025, this checkbox will 2025 appear to confirm your intentions. 2024 2023 If you are short on CPD hours, you must check the **CPD plan box**, then you must Total 3 Year Licence Hours 3 select one of the two options available. You have not entered any licence CPD hours in your My CPD reporting tool for the current calendar year. Check to confirm this is correct or if this was done in error, please enter your hours as necessary. Changes to CPD reported in 2023 or 2024 must be emailed Please note that your license renewal will not allow you to proceed until the minimum hours for continuing profess to monitoring@cpask.ca. If you select to submit a CPD plan. are below the minimum I confirm that my CPD reporting as shown above is below the minimum licensing requirement and I will select verifiable CPD hours over the You must select one of the below non-compliance categories. Check the applicable box below. last 3 years, complete the I declare that I have met the minimum of 50 hours. I will send an email to monitoring@cpask.ca to request an or 2023 to allocate verifiable CPD to licensing appropriate declarations noted. I declare I will obtain the shortfall in CPD hours during 2026. I acknowledge that my licence will include a condition on it relating to completing CPD.

Note: By selecting the CPD plan button, a condition is automatically placed on your licence for the CPD shortfall. Your membership status (publicly available information) is automatically adjusted to 'conditional' upon submission of your licence renewal. The condition is removed upon processing your request to adjust 2023 or 2024 CPD or completion of the shortfall of CPD hours in 2026, pending any additional information required on review. A formal CPD plan document (optional) is available for submission to licensing@cpask.ca.

7. Practical Experience

Review all hours reported in prior years to verify they are correct. If you require **adjustment to previously reported eligible hours**, email <u>licensing@cpask.ca</u>. We will advise when you are able to proceed through renewal. **Note:** we may request additional information from you to support the adjustment of previously reported hours.

Once you enter hours for the current year, the table will automatically re-calculate your total hours. If you meet the minimum hours required for your licence type, you will be able to continue in your renewal. If not, you will need to click the exemption checkbox and complete and submit an exemption request form to licensing@cpask.ca. The Professional Practice Committee reviews and makes a determination on all exemption requests.

Minimum eligible hours requirements are noted in the renewal row below for each licence type:

	Comprehensive	Specified
Initial	professional accounting over the last	1250 hours in the practice of professional accounting over the last 5 years.
Renewal	professional accounting over the last	625 hours in the practice of professional accounting over the last 5 years.

Example when minimum eligible experience hours met:

Practical Experience Eligible Practical Experience Hours Eligible practical experience hours are based on your licence type. Enter your practical experience hours for the past 12 month period and verify the previous reported hours by category. If you have eligible hours reported in prior years that require adjustment, including adjustments in order to meet the minimum eligible hours requirements, please email licensing@cpask.ca. Please do not proceed with your renewal until you receive confirmation the changes have been updated Your eligible hours must relate to performing an audit engagement, performing a review engagement, performing any other assurance engagement, or issuing any form of certification, declaration or opinion with reference to the standards of professional practice published by CPA Canada. Note: Hours to complete compilation engagements under the previous Section 9200 or under CSRS 4200 do not qualify to be reported for this licence type. Hours relating to taxation services are not reported and do not qualify as eligible hours relating to professional accounting. Please do not enter hours relating to those services under "Other Hours" as this may cause delays in processing your licence renewal. Licence Year **Audit Hours** Review Hours Other Hours 2025 1250 2024 Enter your hours for 2023 2025 as necessary. 2022 2021 Sub-Totals 1250 5 Year Total Hours 1250

Example when minimum eligible experience hours NOT met:

Practical Experience

Eligible Practical Experience Hours

Eligible practical experience hours are based on your licence type. Enter your practical experience hours for the past 12 month period and verify the previous reported hours by category. If you have eligible hours reported in prior years that require adjustment, including adjustments in order to meet the minimum eligible hours requirements, please email licensing@cpask.ca. Please do not proceed with your renewal until you receive confirmation the changes have been updated.

Your eligible hours must relate to performing an audit engagement, performing a review engagement, performing any other assurance engagement, or issuing any form of certification, declaration or opinion with reference to the standards of professional practice published by CPA Canada. Note: Hours to complete compilation engagements under the previous Section 9200 or under CSRS 4200 do not qualify to be reported for this licence type. Hours relating to taxation services are not reported and do not qualify as eligible hours relating to professional accounting. Please do not enter hours relating to those services under "Other Hours" as this may cause delays in processing your licence renewal.

Licence Year	Audit Hours	Review Hours	Other Hours
2025			
2024			
2023		If you do	not enter any eligible hours for
2022			s checkbox will appear to
2021		commitmey	our intentions.
Sub-Totals	0	0	0
5 Year Total Hours	0		
You have not entered any Aud confirm there are '0' hours. *	it and/or Review practical experienc	e hours. If this was done in error, please ent	er your hours as necessary, or check this box to

Exemption

Please note that your licence renewal will not allow you to proceed until the minimum hours for practical experience are met or you select to submit an exemption request to licensing@cpask.ca.

☐ I have submitted an exemption request. *

If you are below the minimum practical experience hours required for your licence type, the section for an exemption request will display. Once you have entered your hours, check the box for an exemption request if necessary.

Complete and return a <u>licensing exemption request</u> to <u>licensing@cpask.ca</u>.

8. Competency Assessment

Within this section you have two options available:

- A self-assessment of competency, or
- A competency assessment from another licensed member.

If you select a **self-assessment**, the following section will display (not all of this section is copied in below). **Note:** all lines are required fields and must be populated with a Yes or No response to proceed with your renewal.

If you leave this screen all information entered to that point on the renewal form will not be kept.

Competency Assessment Please select one of the following options: Self-Assessment of Competency. Complete the sections below. Competency Assessment from another licensed member. Complete the section below. Self Assessment The documentation to support assessment of each competency area should be maintained by the licensed member and readily available for inspection, if required. Incomplete assessment information may result in delays in processing a licence renewal. CPA Saskatchewan will follow up on any "No" responses or may require additional information to support the competency assessment at any time. *Reference requirements are based on International Education Standard (IES) 8, Professional Competence for Engagement Partners Responsible for Audits of Financial Statements.

If you select **competency assessment from another licensed member**, the following section will display. Enter the information relating to the member providing your competency assessment.

Competency Assessment		
Please select one of the following options: *		
O Self-Assessment of Competency. Complete the sections below.		
© Competency Assessment from another licensed member. Complete the section below.		
Competency Assessment from Another Licensed Member		
Please provide the following details about the licensed member providing your co	mpetency assessment.	
Member's Name *	Member's CPA SK ID	
	Member's Other Accounting Body, if not Saskatchewan	

Return to page 9 for the final steps of renewal for a Comprehensive/Specified licence.

Need assistance?

Contact <u>licensing@cpask.ca</u> for licensing specific questions.

Contact <u>registrar@cpask.ca</u> or call (306) 359-0272 for general renewal questions.