


**APPLICATION TO TRADE WITH A NON-MEMBER** 
**APPLICATION FOR AN AUTHORITY TO TRADE AS 'CERTIFIED PRACTISING ACCOUNTANTS'** 

### BENEFIT FROM BUILDING ON THE STRENGTH OF THE CPA BRAND

Effective 1 July 2007 CPA Australia By-Laws were amended to allow greater use of the CPA brand by amending the shareholding requirements and introducing authorisation to trade as "Certified Practising Accountants" where the majority of principals hold a CPA Australia Public Practice Certificate (PPC). This By-Law change also provides members with the opportunity to practice with a non CPA Australia member.

For incorporated practices, more than 50% of issued shares have to be held by CPA Australia members holding a CPA Australia Public Practice Certificate; this replaces the previous 75:25 requirement.

CPAs wishing to operate a practice, either through a partnership, or incorporated entity, that has a majority of principals with a CPA Australia Public Practice Certificate, but which contains non-members may now apply to use the practice description *Certified Practising Accountants*. Under the authorisation agreement, non-member principals will be subject to QA reviews and all partners and principals are to disclose their qualifications and professional affiliations on their business stationery.

Approved practices will be authorised by CPA Australia and subject to annual renewal.

Please refer to Checklist on page 4

### PRIMARY CONTACT (must be a CPA Australia Public Practice Certificate holder)

Member no.					
Title (please circle)	Mr/Ms/Mrs/Miss/Other	Family name			
First name		Middle name		Preferred name	
Daytime phone					

### PRACTICE DETAILS

Practice name					
Street address					
City		State		Postcode	
Phone	( )	Fax	( )		
Email					

#### PRACTICE DESCRIPTION (please tick)

Partnership-Unincorporated       Incorporated-Practice

Has incorporation been done in accordance with CPA Australia's Constitution & By-Laws       Yes       No

### DETAILS OF PARTNERS / DIRECTORS

(if the number of partners/directors exceeds 6, please attach a separate list)

<b>PARTNER / DIRECTOR 1</b> (Primary Contact must be a CPA Australia Public Practice Certificate holder)				Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other	Family name			
First name		Middle name		Preferred name	
Academic qualifications					
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate	<input type="checkbox"/> ICAA Public Practice Certificate	
Membership of Other Professional Associations					

<b>PARTNER / DIRECTOR 2</b>					Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other		Family name			
First name		Middle name		Preferred name		
Academic qualifications						
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate <input type="checkbox"/> ICAA Public Practice Certificate			
Membership of Other Professional Associations						

<b>PARTNER / DIRECTOR 3</b>					Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other		Family name			
First name		Middle name		Preferred name		
Academic qualifications						
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate <input type="checkbox"/> ICAA Public Practice Certificate			
Membership of Other Professional Associations						

<b>PARTNER / DIRECTOR 4</b>					Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other		Family name			
First name		Middle name		Preferred name		
Academic qualifications						
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate <input type="checkbox"/> ICAA Public Practice Certificate			
Membership of Other Professional Associations						

<b>PARTNER / DIRECTOR 5</b>					Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other		Family name			
First name		Middle name		Preferred name		
Academic qualifications						
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate <input type="checkbox"/> ICAA Public Practice Certificate			
Membership of Other Professional Associations						

<b>PARTNER / DIRECTOR 6</b>					Member no	
Title (please circle)	Mr/Ms/Mrs/Miss/Other		Family name			
First name		Middle name		Preferred name		
Academic qualifications						
Partnership share	%	Do you hold: (please tick)	<input type="checkbox"/> CPA Australia Public Practice Certificate <input type="checkbox"/> ICAA Public Practice Certificate			
Membership of Other Professional Associations						

## QUALITY ASSURANCE DECLARATION (this must be signed by all partners)

If the number of partners/directors exceeds 6, please attach a separate declaration.

All applicants applying for the use or renewal of an authority to trade as 'Certified Practising Accountants' must confirm in writing that the applicant has established and will maintain, or has during the preceding period maintained, levels of quality control appropriate to the practice and will be expected to so demonstrate to the satisfaction of CPA Australia.

I declare that I will establish/maintain levels of quality control appropriate to the practice in accordance with CPA Australia's Quality Review Program.

### APPLICANT No.1 (Primary contact)

Name  Signature

### APPLICANT No.2

Name  Signature

### APPLICANT No.3

Name  Signature

### APPLICANT No.4

Name  Signature

### APPLICANT No.5

Name  Signature

### APPLICANT No.6

Name  Signature

## INSURANCE

For new and existing Practices, a certificate of currency or Policy Schedule for Professional Indemnity must be provided with this application, unless already provided and current. CPA Australia will continue to require minimum levels of cover in accordance with its By-Laws and state regulation for the provision of public accounting services within the CPA.

## AUTHORITY FEE

In return for the right to use the CPA brand and access to CPA Australia's intellectual capital, on behalf of all the intended principals

- I understand that there will be an annual authority fee and an authority agreement with CPA Australia to trade as CPAs.
- I understand that if this application is approved, all proposed principals of the practice must sign the authority agreement provided by CPA Australia.

## DECLARATION (this must be signed by the primary applicant)

I declare all information provided is true and correct to the best of my/our knowledge and agree to provide such other information, relative to this application, as CPA Australia may require.

### PRIMARY APPLICANT

Name  Signature

## PRIVACY STATEMENT

CPA Australia is committed to processing the privacy and security of personal information provided by you to us. It is not compulsory for you to provide us with the information requested on this form, however, failure to complete all the information requested on this form may delay or render us unable to proceed with your application.

Information provided by you will be used for the purposes of

- assessing and processing your application
- providing you access to and information about a range of our current and future service offerings
- providing you with product and service offerings by our business partners; and
- conducting analysis of market research to identify ongoing needs of stakeholders.

Information provided by you may be disclosed to our contractors and/or nominated mailing houses, printer and such other persons who have a contractual relationship with CPA Australia.

You have the right to access such information held by CPA Australia, which relates to you and to correct and such information, which is inaccurate. All matters relating to access and correction should be directed to the Public Practice Administrators.

More information on CPA Australia's Privacy Policy is available on our website at [cpaustralia.com.au](http://cpaustralia.com.au).

## CHECKLIST

The following information must be included with your application:

1. For any Non-members please provide full details of
  - Academic qualifications
  - Membership of other Bodies/Professional Associations
  - Work Experience (Testimonials or CV's).
2. Details of shareholding (eg who has shares and how many)  
Partnership – Refer By-Law 9.2(a)  
Trusts – Refer By-Law 9.2(c)  
Incorporated Entity – Refer By-Law 9.2(b).
3. Details of **all** Partners/Directors.
4. Ensure all Partners/Directors have signed the form.
5. Evidence of PI Insurance (copy of Certificate of Currency or Policy Schedule) (By-Law) 9.5.

### PLEASE NOTE:

All CPA Australia Members must hold a Public Practice Certificate.  
50.1(+)% of voting share must be held by CPA Australia members with a PPC.

CPA AUSTRALIA INTERNET ADDRESS

**[cpaaustralia.com.au](http://cpaaustralia.com.au)**

Australian members can contact their local office by calling 1300 73 73 73

CPA Australia ABN 64 008 392 452