

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

**REGULATION 4-7
ISSUANCE AND USE OF DESIGNATIONS**

**Adopted by the Council pursuant to the Bylaws on October 19, 2012, continued under the
Chartered Professional Accountants of Ontario Act, 2017, and as amended to September 28, 2017.**

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**Adopted by the Council pursuant to the Bylaws on October 19, 2012, continued under the
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Definitions

1. In this regulation, words have the same meaning as they do in the Act and bylaws.

Issuance

2. Every Member in good standing of CPA Ontario shall have the right to the CPA Designation, and the Registrar shall cause to be issued to such Member a certificate bearing the CPA Designation and, if applicable, a legacy designation referenced in section 3. A legacy Member may only use the CPA Designation together with his or her legacy designation and may only use his or her legacy designation together with his or her CPA Designation in the manner set out in this regulation.
3. Every Member in good standing of CPA Ontario granted or permitted to use a legacy designation by the Registrar on admission to CPA Ontario shall, in addition to the right in section 2 of this regulation, have the right to that designation and the associated initials.
4. Subject to section 8, a Fellow in good standing of CPA Ontario shall, in addition to the rights in sections 2 and 3 of this regulation, have the right to use "Fellow of CPA Ontario" and the initials "FCPA" or "F.C.P.A.", and the Registrar shall cause to be issued to such Fellow a certificate.
5. A Member elected or deemed elected as a Life Member shall not thereby gain the right to use any designation or initials, but the Registrar shall cause to be issued to the Life Member a certificate.
6. Every individual elected an Honorary member of CPA Ontario pursuant to Bylaw subsection 4.8.1, shall have the right to use "Honorary member of CPA Ontario" and "CPA (Honorary)," and the Registrar shall cause to be issued to every such Honorary member a certificate.

Use of Designation, Initials or Title

7. Until November 1, 2022, every Member who is a legacy Member shall use the CPA Designation in conjunction with and preceding the legacy Member's respective legacy designation, separated by a comma, as follows:
 - 7.1 For the CA Designation: "John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CA [or Chartered Accountant or C.A.]"
 - 7.2 For the CMA Designation: "John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CMA [or Certified Management Accountant or C.M.A.]"

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- 7.3 For the CGA Designation: “John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CGA [or Certified General Accountant or C.G.A.]”
8. Every Fellow who is also a legacy Member shall be permitted to use the designations in sections 2 and 7 as follows:
- 8.1 For a Fellow who was a Fellow in good standing of ICAO: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Fellow of ICAO [or F.C.A or FCA]”
- 8.2 For a Fellow who was a Fellow in good standing of CMA Ontario: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Fellow of CMA Ontario [or F.C.M.A or FCMA]”
- 8.3 For a Fellow who was a Fellow in good standing of CGA Ontario: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Fellow of CGA Ontario [or F.C.G.A or FCGA]”
- 8.4 For a Fellow who is a legacy CA Member, but to whom section 8.1 does not apply: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Chartered Accountant [or CA or C.A.]”
- 8.5 For a Fellow who is a legacy CMA Member, but to whom section 8.2 does not apply: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Certified Management Accountant [or CMA or C.M.A.]”
- 8.6 For a Fellow who is a legacy CGA Member, but to whom section 8.3 does not apply: “John / Jane Doe, Fellow of CPA Ontario [or F.C.P.A. or FCPA], Certified General Accountant [or CGA or C.G.A.]”
9. Every Member in good standing who has been made a Fellow by another provincial body shall, unless Council or any Committee orders to the contrary, be permitted to use the initials “FCPA” or “F.C.P.A.” or title “Fellow”.
10. A Member who is not in good standing shall not use any designation, title or initials set out in this regulation.

Amended June 18, 2014

Use of Other Designations

11. Until December 31, 2018, but not thereafter, a legacy CA Member in good standing may use the specialty of practice designations “IFA” and “IT” if the Member has fulfilled all the requirements for that specialty as at December 31, 2014 and paid all required fees, by adding such initials immediately following the “CA” or “FCA”, separated by a dot or period.

Amended November 27, 2014

12. A Member in good standing may use the specialist designations Certified Financial Forensics (CFF) and Certified Information Technology Professional (CITP) issued by the

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American Institute of Certified Public Accountants if the Member has fulfilled all the requirements of that certification and paid all required fees, by adding the designation or initials immediately following the designations, titles or initials set out in sections 2 to 4 and 7 to 9 of this regulation, as applicable, separated by a comma.

13. A Member of CPA Ontario in good standing may use a designation granted by an organization with jurisdiction in Ontario if the Member is a member in good standing of that organization and permitted by that organization to use the designation by adding the designation or the initials signifying the designation following the designations, titles or initials used as set out in sections 2 to 4 and 7 to 9 of this regulation, as applicable, separated by a comma.
14. A Member of CPA Ontario in good standing may use a designation granted by an accounting body outside Ontario, or the initials signifying that designation only if, and so long as:
 - 14.1 The Member is a member in good standing of the accounting body outside Ontario and is permitted by that body to use the designation or initials;
 - 14.2 The designation or initials is or are followed immediately by the name of the state, province or country, in parentheses, of that accounting body; and
 - 14.3 The designation or initials is on a separate and subordinate line to the Member's name and CPA Ontario and any other Ontario designation(s) or initials.
15. A Member who is not in good standing, or an individual who is not a Member shall not use any designation or initials referenced in section 14 of this regulation.

Firm Names

16. Every Firm registered with ICAO or CMA Ontario on or before March 31, 2014 or with CGA Ontario on or before July 1, 2014, may, until December 31, 2018, continue to use applicable legacy designations as part of the Firm name, except if one or more of the partners or shareholders of such Firm (as the case may be) do not hold the legacy designation which is part of the Firm name.
17. Notwithstanding section 16 of this regulation, as of January 1, 2019, every Firm registered with CPA Ontario shall only use, following and as part of the registered name, "Chartered Professional Accountant(s)" or the initials "CPA" or "C.P.A."
18. A person that is not registered as a Firm shall not use the CPA Designation or the legacy designations in any manner whatsoever.

Failure to Comply

19. A failure to comply with any section of this regulation is a breach of member obligations as defined in Regulation 4-3.