

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**REGULATION 4-1  
ADMISSION TO MEMBERSHIP**

**Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the *Chartered Professional Accountants of Ontario Act, 2017*, and as amended to September 28, 2017.**

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**NOTE:** Admission to membership in CPA Ontario does not necessarily result in eligibility for a public accounting licence, see Regulation 9-1 for these requirements.

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**Definitions**

1. In this regulation, words have the same meaning as they do in the Act and bylaws and:
  - 1.1 “regulatory organization” includes any organization with the authority to regulate any person, service, goods, or market;
  - 1.2 “Uniform Evaluation” means the qualifying evaluation for admission to membership that is in effect until August 31, 2015.  
*Amended April 15, 2014*
  - 1.3 “Common Final Examination” means the qualifying examination for admission to membership that is in effect from September 1, 2015.  
*New – April 15, 2014*

**Admission**

2. The Registrar shall admit to membership in CPA Ontario anyone who otherwise meets all the requirements of this regulation and:  
*Amended June 18, 2014 and September 28, 2017*
  - 2.1 makes an application in the appropriate form for membership and pays the prescribed fee;
  - 2.2 provides evidence of good character satisfactory to the Registrar;
  - 2.3 is not an undischarged bankrupt;
  - 2.4 has paid all dues and other amounts levied by CPA Ontario;
  - 2.5 has provided all information and produced all documents and other materials requested by CPA Ontario or anyone acting on its behalf; and:

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- 2.5.1 is a student registered with CPA Ontario who has fulfilled, to the satisfaction of the Registrar, all of the requirements in the applicable registration category, as set out in Regulation 6-1 or Regulation 6-4;
- 2.5.2 is a member in good standing of a provincial body;  
*Amended June 18, 2014 and September 28, 2017*
- 2.5.3 has fulfilled, to the satisfaction of the Registrar, the requirements set out in Regulation 6-2, and any other requirements made applicable by the regulation; or
- 2.5.4 is not a student registered with CPA Ontario but is registered as a student with another provincial body and:
- 2.5.4.1 *Repealed June 22, 2017*
- 2.5.4.2 has completed all the educational, practical experience and examination requirements prescribed by the other provincial body; and  
*Amended June 22, 2017*
- 2.5.4.3 is unable to become a member of the other provincial body due to any legal restriction in that province which is not also a legal restriction in Ontario in respect of membership in CPA Ontario.

*Amended April 15, 2014*

3. Anyone applying for membership shall disclose whether he or she is the subject of an investigation or is or has been the subject of disciplinary proceedings by a regulatory organization, whether or not he or she is a member of that organization; and shall provide a consent permitting the Registrar to access information regarding such investigation or disciplinary proceedings from that organization.
4. Notwithstanding section 2, the Registrar may defer consideration of an application for membership until such time as any investigation or discipline proceeding disclosed pursuant to section 3 has been concluded.

### **Conditional Admission**

5. Anyone applying for membership in CPA Ontario shall disclose to the Registrar forthwith upon:
- 5.1 becoming a bankrupt;

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- 5.2 making a proposal to creditors;
  - 5.3 becoming the subject of a formal proceeding as an insolvent debtor; or
  - 5.4 having a business of which he or she is an owner placed under a receiving order, as defined in the *Bankruptcy and Insolvency Act*.
6. The disclosure referenced in section 5 shall be in writing, and shall include:
- 6.1 all documentation pertaining to the subject of the disclosure or, if all documentation is not yet available, an undertaking to provide the documentation as soon as it becomes available;
  - 6.2 the pleadings related to the subject of the disclosure or, if the pleadings are not yet filed, an undertaking to provide the pleadings as soon as they become available;
  - 6.3 all documentation pertaining to the financial circumstances of the individual making the disclosure, including, but not limited to, income tax returns, financial statements and financial records; and
  - 6.4 a consent permitting CPA Ontario to directly access information and documents related to the subject of the disclosure from the trustee in bankruptcy, the superintendent in bankruptcy, or the official receiver, as the case may be.
7. The individual making the disclosure shall also provide forthwith any other information or documents requested by or on behalf of the Registrar, unless the individual is asserting in good faith and on reasonable grounds the specific document requested is subject to legal privilege and that privilege is not waived.
8. Notwithstanding section 2, the Registrar shall consider the disclosure and the information and documentation provided pursuant to sections 5 through 7, and shall, provided the individual otherwise meets the requirements of this regulation:
- 8.1 admit the individual to membership in CPA Ontario;
  - 8.2 admit the individual to membership on the individual abiding by one or more of the following restrictions and conditions:
    - 8.2.1 satisfactorily completing, within a time specified, prescribed courses or examinations;
    - 8.2.2 engaging, for a time specified, an advisor, counsellor or tutor;

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8.2.3 satisfactorily completing a period of supervised practice or employment;

8.2.4 restricting his or her practice or employment in a specified manner for a specified period of time;

8.2.5 reporting as specified to the Registrar on the progress of the subject of the disclosure; or

8.2.6 any other restrictions and conditions the Registrar deems appropriate;

*Amended September 28, 2017*

8.3 refuse to admit the individual to membership in CPA Ontario.

9. The Registrar, in making a decision provided for in section 8, shall consider appropriate factors, which may include, but are not limited to:

9.1 the circumstances pertaining to the event requiring disclosure under section 5 and to the conduct of the individual making the disclosure;

9.2 the extent to which the event requiring disclosure may put at risk the interests of:

9.2.1 any client or employer associated with the individual making the disclosure;  
or

9.2.2 any other party impacted or affected by the event;

9.3 the number and nature of creditors affected;

9.4 whether any potential civil or criminal liability has arisen as a result of the event requiring disclosure;

9.5 the current financial circumstances of the individual making the disclosure;

9.6 the anticipated date of release from insolvency; and

9.7 whether the individual is competent and capable of performing, as a chartered professional accountant, without impairment the essential duties of any current or anticipated employment, business or practice.

*Amended April 15, 2014*

**Factors**

10. The Registrar shall not admit anyone under this regulation without being satisfied that such admission will not:
  - 10.1 place the public or any member of the public at risk; or
  - 10.2 bring the reputation of the profession into disrepute.

**Reference**

11. Prior to making a decision provided for in this regulation, the Registrar may refer the matter to the Membership Committee for advice.
  - 11.1 The Chair of the Membership Committee shall determine whether a reference pursuant to this section 11 shall be conducted as a review of the disclosure, information and documents provided to the Registrar, or as a hearing, and the decision of the Chair is final.
  - 11.2 A hearing under this section 11 shall be conducted in accordance with the Rules.
  - 11.3 The parties to a hearing under this section 11 are the individual making the disclosure and the Registrar.
  - 11.4 The Membership Committee shall consider the matter and give advice to the Registrar.
  - 11.5 The Registrar shall consider any advice provided under this section 11 and shall make a decision provided for in this regulation.

**Denial of Membership**

12. The Registrar shall not admit to membership in CPA Ontario anyone who:
  - 12.1 fails to make any disclosure or provide any information or document required by this regulation; or
  - 12.2 provides information or a document that is false or misleading,  
  
unless the Registrar is satisfied that the omission, falsehood, or misleading information is not material and that it was made inadvertently.

*Amended April 15, 2014*

**Appeal**

13. An individual who is denied membership in CPA Ontario or who is admitted subject to restrictions or conditions may appeal the decision of the Registrar to the Membership Committee.

*Amended September 28, 2017*

14. The parties to an appeal are the individual appealing and the Registrar.
15. The appeal shall be conducted in accordance with the Rules.
16. No member of the Membership Committee who provided advice to the Registrar shall be a member of the tribunal hearing the appeal in the same matter.
17. The decision of the Membership Committee is final.

**Membership Certificate**

18. Upon admission as a Member of CPA Ontario, a Member is entitled to receive a certificate certifying that membership, under the seal of CPA Ontario.
19. The membership certificate is the property of CPA Ontario, and shall be returned forthwith to the Registrar upon the Member ceasing to be a Member in good standing of CPA Ontario, or upon request of the Registrar.

**Class of Membership**

20. Anyone admitted to CPA Ontario as a Member under this regulation is an Associate of Chartered Professional Accountants of Ontario.

*Amended June 18, 2014*

**Affiliates**

21. *Repealed June 18, 2014*

**Designations**

22. All individuals admitted to membership in CPA Ontario shall be granted the designation "chartered professional accountant".

*New – April 15, 2014*

23. All individuals admitted to membership in CPA Ontario pursuant to:

23.1 fulfillment of the requirements of Regulation 6-2 or 6-4; or

23.2 Section 2.5.2 or Section 2.5.4 of this regulation, but only if, had the individual been admitted, or when the individual was admitted, by the provincial body referenced therein, that individual would have been, or was, granted or permitted to use the designation “chartered accountant” by that provincial body,

shall, in addition to the designation granted by section 22 of this regulation, be granted or permitted to use the CA Designation.

*New – April 15, 2014*

24. All individuals admitted to membership in CPA Ontario pursuant to:

24.1 fulfillment of the requirements of Regulation 6-1 while registered as a legacy CGA student pursuant to Section 5.9 of that regulation; or

24.2 Section 2.5.2 or Section 2.5.4 of this regulation, but only if, had the individual been admitted, or when the individual was admitted, by the provincial body referenced therein, that individual would have been, or was, granted or permitted to use the designation “certified general accountant” by that provincial body,

shall, in addition to the designation granted by Section 22 of this regulation, be granted or permitted to use the CGA Designation.

*New – September 28, 2017*

25. All individuals admitted to membership in CPA Ontario pursuant to:

25.1 fulfillment of the requirements of Regulation 6-1 while registered as a legacy CMA student pursuant to Section 5.10 of that regulation; or

25.2 Section 2.5.2 or Section 2.5.4 of this regulation, but only if, had the individual been admitted, or when the individual was admitted, by the provincial body referenced therein, that individual would have been, or was, granted or permitted to use the designation “certified management accountant” by that provincial body,

shall, in addition to the designation granted by Section 22 of this regulation, be granted or permitted to use the CMA Designation.

*New – September 28, 2017*