

Fair Registration Practices Report

Chartered Professional Accountants Ontario (2017)

The answers seen below were submitted to the OFC by the regulated professions.

This Fair Registration Practices Report was produced as required by:

- the Fair Access to Regulated Professions and Compulsory Trades Act (FARPACTA) s. 20 and 23(1), for regulated professions named in Schedule 1 of FARPACTA
- the Health Professions Procedural Code set out in Schedule 2 of the Regulated Health Professions Act (RHPA) s. 22.7 (1) and 22.9(1), for health colleges.

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1. Qualitative Information

a) Requirements for registration, including acceptable alternatives

i. Describe any improvements / changes implemented in the last year.

Student Provincial Transfers

During 2017, the following enhancements were made to the regulations to facilitate the growing number of student transfers between the CPA provincial bodies:

1. In March 2017, *Regulation 6-1: Student Registration* was amended to allow students currently registered and in good standing with other CPA provincial bodies to register with CPA Ontario, if the individual was in progress with their university degree or if the individual had already passed the Common Final Examination.
2. In June 2017, a further amendment to *Regulation 6-1: Student Registration* was made to recognize CPA Canada's international bodies, for the purposes of student transfers between CPA provincial bodies.

In addition, the provincial transfer student registration categories were removed to allow individuals registered and in good standing with another CPA provincial body or CPA international body, who met the requirements of a registration category under the CPA Ontario regulations, to be registered with CPA Ontario. Exemptions to any portion of the CPA Certification Program that were completed while registered with the originating body would also be recognized, provided the student discontinues or terminates their registration with the originating body within three months of the date of registration with CPA Ontario.

Students Being Admitted to Membership from Other CPA Provincial Bodies

In June 2017, *Regulation 4-1: Admission to Membership* was updated to allow individuals registered as students in good standing with another CPA provincial body, who have completed all the educational, practical experience and examination requirements prescribed by the originating body but are unable to become a member of the originating body due to a legal restriction in that province, to be able to apply for admission to membership in CPA Ontario if the legal restriction is not a restriction in Ontario in respect of membership in CPA Ontario.

Previously, under this regulation students needed to pass the Uniform Evaluation or Common Final Examination in order to be eligible to apply for membership with CPA Ontario. The update allows for students who have completed

final examinations through legacy programs, such as CMA or CGA, and due to a legal restriction are not eligible to apply for membership in their originating province, despite having completed all requirements and being registered and in good standing, to be able to apply for admission to membership in CPA Ontario.

Fast Track Program

In 2017, a fast track program was made available to students who enter the CPA Professional Education Program with a minimum 75% average in the core prerequisites to complete the Core 1 and Core 2 modules concurrently.

CPA Preparatory Courses PAC Approval

On September 26, 2017, The Public Accountants Council for the Province of Ontario (“**PAC**”) approved for purposes of the pathway to licensure all CPA Preparatory Courses with the exception of: Intermediate Financial Reporting 1, Intermediate Financial Reporting 2, Advanced Financial Reporting and Corporate Finance.

On December 12, 2017, PAC approved the remaining CPA Ontario Preparatory Courses (Intermediate Financial Reporting 1, Intermediate Financial Reporting 2, Advanced Financial Reporting and Corporate Finance).

In addition to approving the courses, PAC also included eligibility criteria for students applying for licensure who took a Preparatory Course prior to the approval date. Students, who took a CPA Preparatory Course prior to January 1, 2018 and are seeking a public accounting licence, will need to satisfy the PAC-approved criteria.

These changes will allow greater access for students wishing to apply for a public accounting licence after their admission to membership in CPA Ontario.

Admission to Membership Fee Process Improvements

During 2017, enhancements were made to the admission to membership process. A single form is now being used and all students applying for membership have the ability to pay the admission to membership fee online through a secure payment portal. Prior to this enhancement, not all students were provided the option to pay online.

Advanced Certificate in Accounting and Finance Program

In April 2017, the profession made the decision that, starting January 2018, the development and delivery of the Advanced Certificate in Accounting and Finance program will be exclusively through post-secondary institutions accredited by the profession.

While post-secondary institutions are now delivering the education required for candidates to earn the Advanced Certificate in Accounting and Finance, the profession will continue to maintain the standards required for the certificate. To maintain the standards, CPA Canada has developed the Advanced Certificate in Accounting and Finance National Examination, which enrollees will need to complete to earn the certificate. The CPA provincial and regional bodies will administer the examination for applicants in their respective jurisdictions. The first offering of the Advanced Certificate in Accounting and Finance National Examination was January 26, 2018.

Changes to Bridging Pathway for Accounting Bodies Outside Canada

Effective June 22, 2017, CPA Ontario repealed the requirement to successfully complete, prior to admission to membership, course(s) and/or program(s) of professional development in Canadian taxation, Canadian business law, ethics and the Code of Professional Conduct. This requirement was repealed because it was determined that it was no longer necessary given the subject matter covered in the CPA Professional Education Program.

ii. Describe the impact of the improvements / changes on applicants.

Student Provincial Transfers

The enhancements have allowed for greater ease of mobility and a streamlined process for transfers between the CPA provincial bodies and CPA international bodies, leading to an improved student experience. They have also allowed students to make informed decisions regarding the continuation of their CPA student registration with another CPA provincial body.

Customer Service and Student Services staff received training on these changes so they are able to appropriately guide individuals.

Students Being Admitted to Membership from Other CPA Provincial Bodies

The amendments to the admission to membership criteria allow students from the legacy CMA and CGA bodies who have fulfilled all admission requirements but, due to a legal restriction in their originating province were unable to be admitted by that CPA provincial body, the ability to be admitted to membership in CPA Ontario. Previously, the CPA Ontario regulations restricted this to include only those who had passed the Uniform Final Examination or the Common Final Examination. As a result of the expanded criteria, the number of individuals applying to be admitted to membership in CPA Ontario has increased.

Fast Track Program

The fast track program allows students to complete the CPA Professional Education Program in a shorter period of time.

CPA Preparatory Courses PAC Approval

These changes will allow greater access to public accounting licensing for those applicants wishing to apply for a licence after their admission to membership in CPA Ontario.

Admission to Membership Fee Process Improvements

The ability to pay the admission to membership fee online through a secure payment portal has improved the experience for students, led to organizational efficiencies and has improved the processing time of these applications.

Advanced Certificate in Accounting and Finance

Transitioning the delivery of the Advanced Certificate in Accounting and Finance courses to post-secondary institutions allows greater mobility for applicants across the province, with applied courses being offered in various locations rather than only with CPA Ontario. It also allows for a greater breadth of course delivery methods, including online, in-class and hybrid.

The changes to the delivery of the program allows an applicant to potentially complete all of their required courses across all three levels – entry, technical and applied - at one post-secondary institution. They would not need to enroll with CPA Ontario until they qualify to write the Advanced Certificate in Accounting and Finance National Examination, which is the final requirement. Completing courses at post-secondary institutions may also qualify applicants for government funding.

Changes to Bridging Pathway for Accounting Bodies Outside Canada

Students now have one less requirement to complete, which allows them to complete the Bridging Pathway faster.

iii. Describe the impact of the improvements / changes on your organization.

Student Provincial Transfers

The enhancements have allowed for efficiencies and streamlining of the process of transferring student files between the CPA provincial bodies.

Customer Service and Student Services staff received training on these changes so they are able to appropriately guide individuals.

Students Being Admitted to Membership from Other CPA Provincial Bodies

The number of individuals applying to be admitted to membership in CPA Ontario has increased as a result of the expanded criteria and it has allowed for streamlining of the process.

Customer Service and Student Services staff received training on these changes so they are able to appropriately guide individuals.

Fast Track Program

The launch of the fast track program contributed to an improvement in customer service and support for students enrolling in the CPA Professional Education Program. In addition, there was an increase in the number of inquiries from students interested in the program resulting in a greater number of eligibility reviews conducted.

Admission to Membership Fee Process Improvements

The ability to pay the admission to membership fee online through a secure payment portal has improved the experience for students, led to organizational efficiencies and has improved the processing time of these applications.

Customer Service and Student Services staff received training on these changes so they are able to appropriately guide individuals.

Advanced Certificate in Accounting and Finance

Transitioning the delivery of the Advanced Certificate in Accounting and Finance courses to post-secondary institutions allows for a closer relationship between CPA Ontario and post-secondary institutions. CPA Ontario's role will be to maintain and communicate the standards of the program while the post-secondary institutions will develop and deliver the courses. This more effective allocation of resources and division of roles allows for greater efficiency in the delivery of this program.

This change means that CPA Ontario no longer offers the applied courses of the Advanced Certificate in Accounting and Finance program. CPA Ontario now offers the Advanced Certificate in Accounting and Finance

National Examination, the final requirement for all applicants in the program. CPA Ontario continues to offer the entry and technical courses of the program through its Preparatory Courses.

Changes to Bridging Pathway for Accounting Bodies Outside Canada

Repealing the requirement from our regulations has led to fewer administrative burde

b) Assessment of qualifications

i. Describe any improvements / changes implemented in the last year.

Alternative Recognition for Canadian Business Law Academic Pre-requisite

In 2017, CPA Ontario implemented a policy in which applicants who have successfully completed a course in business law from a foreign post-secondary institution, which satisfies all or essentially all the applicable sections of the CPA Competency Map and CPA Knowledge Supplement at the appropriate prerequisite level, are eligible to complete the CPA Canada continuing professional development course, Canadian Business Law for International Accountants, which will satisfy the Canadian-specific content required in the CPA Competency Map and CPA Knowledge Supplement. An exemption from the Canadian business law pre-requisite requirement is granted provided the non-Canadian business law course, which meets the requirements for an exemption and the CPA Canada Canadian Business Law for International Accountants course, is successfully completed.

Advanced Certificate in Accounting and Finance National Examination Assessment

As a result of the changes to the delivery of the Advanced Certificate in Accounting and Finance courses, a new assessment type was introduced in December 2017. The purpose of this assessment is to determine whether an applicant has demonstrated the required competencies at the right proficiency level, irrespective of where the student completed the requisite courses. Applicants must have completed all courses of the Advanced Certificate in Accounting and Finance program prior to applying for this type of assessment.

ii. Describe the impact of the improvements / changes on applicants.

Alternative Recognition for Canadian Business Law Academic Pre-requisite

The policy change positively impacted applicants by providing them with an alternative way of meeting the Canadian business law academic pre-requisite entry requirement for enrolment in the CPA Professional Education Program.

Advanced Certificate in Accounting and Finance National Examination Assessment

The new assessment type allows applicants in the Advanced Certificate in Accounting and Finance program to determine their eligibility to write the National Examination. If an applicant does not qualify, they are provided information regarding the courses that must still be completed.

iii. Describe the impact of the improvements / changes on your organization.

Alternative Recognition for Canadian Business Law Academic Pre-requisite

CPA Ontario has benefited from this change as it eliminated inquiries from applicants who have completed a non-Canadian business law course that could not be previously recognized without the required Canadian-specific

content.

Advanced Certificate in Accounting and Finance National Examination Assessment

The new assessment type required in-house development and testing of the functionality on the CPA Ontario online portal. The process of completing the assessment is very similar to a regular Advanced Certificate in Accounting and Finance transcript assessment, so there is little impact on CPA Ontario transcript assessors.

c) Provision of timely decisions, responses, and reasons

i. Describe any improvements / changes implemented in the last year.

Practical Experience

During 2017, additional information was provided to students on their assessment results, including reasons for non-recognition of submitted practical experience and suggested next steps that should be taken, depending on their particular situation, to help develop the required competencies.

Increase in Activity from Internationally Trained Accountants

In the latter half of 2017, CPA Ontario began experiencing a higher than normal volume of applications from internationally trained accountants as well as a significant increase in call and email volumes from international applicants. This increase in activity resulted in longer than normal response times. Applicants are being advised of the longer response times and longer processing times via website notices, email responses and through CPA Ontario customer service agents. To address this issue CPA Ontario is allocating additional resources to handle the increased activity and plans to provide additional resources on-line to address frequently asked questions and provide additional guidance to potential applicants.

ii. Describe the impact of the improvements / changes on applicants.

Practical Experience

The additional information helped students to understand where they were not on track, why and what next steps they need to take. They responded well to the improved transparency. Information on next steps helped them to effectively move forward on the path to their designation.

Increase in Activity from Internationally Trained Accountants

The steps to address the higher volumes are being implemented in 2018. In the meantime, clear communication about expected timelines and longer than normal response times has been beneficial in managing applicant expectations.

iii. Describe the impact of the improvements / changes on your organization.

Practical Experience

The additional information provided to students on their practical experience assessment results reduced the number of related follow-up phone calls and emails to CPA Ontario.

Increase in Activity from Internationally Trained Accountants

The steps to address the higher volumes are being implemented in 2018. Additional resources are being allocated to provide timelier processing of applications and responses to inquiries.

d) Fees

i. Describe any improvements / changes implemented in the last year.

Admission to Membership Fee Process Improvements

There were no fee changes for student registration or admission to membership. Admission to membership fees can now be paid online through a secure portal reducing processing time and enhancing the overall experience for the student.

Advanced Certificate in Accounting and Finance Fees

The CPA profession introduced a bundled fee for the Advanced Certificate in Accounting and Finance National Examination. This fee includes an assessment to determine eligibility to write the examination, enrolment in the examination and the initial certificate issuance if the examination is passed.

ii. Describe the impact of the improvements / changes on applicants.

Admission to Membership Fee Process Improvements

Admission to membership fees can now be paid online through a secure portal reducing processing time, increasing security and enhancing the overall experience for the student.

Advanced Certificate in Accounting and Finance Fees

The bundled fee for the Advanced Certificate in Accounting and Finance National Examination is relatively low and covers the assessment, enrolment and initial certificate issuance. This provides applicants with the convenience of not having to pay multiple fees. As well, having the ability to both pay this fee and apply for exam enrolment through the CPA Ontario online portal avoids any manual paperwork.

iii. Describe the impact of the improvements / changes on your organization.

Admission to Membership Fee Process Improvements

This process improvement has allowed CPA Ontario to streamline processing of the admission payments, making the overall process more efficient for both the applicant and CPA Ontario.

Advanced Certificate in Accounting and Finance Fees

Having a relatively low bundled fee for the Advanced Certificate in Accounting and Finance National Examination should provoke interest in the program resulting in a greater number of applicants[PJ1] . Since the fee was introduced very recently, this cannot be measured until later in 2018.

e) Timelines

i. Describe any improvements / changes implemented in the last year.

Deemed Commencement Dates

In March 2017, a deemed commencement date of July 1, 2022 for the CPA Professional Education Program was formalized for students in the transitional CA, CMA and CGA registration categories who had a CPA Preparatory Courses start date of July 1, 2016.

To provide further clarity, in June 2017, the definition of the CPA Professional Education Program commencement date in *Regulation 6-1: Student Registration* was revised to be the date that is the earliest of:

1. the first day of any module of the CPA Professional Education Program in which the student is enrolled;
2. the date on which the student first challenges any CPA Professional Education Program module examination;
3. the date on which the student commences one of the Graduate Certificate, Graduate Diploma or Masters program of a CPA Accredited Program approved by the Council (Schedule B)

Practical Experience

In 2017, students were reminded of the requirement to document their mentor meeting on the practical experience on-line tool (PERT). As part of this communication, students were given a deadline to catch-up and comply with this requirement, and were warned that a consequence would be applied should they fail to meet that deadline. Going forward, for any mentor meeting that was not properly reported, an additional month of work experience will be added to the practical experience term.

Advanced Certificate in Accounting and Finance National Examination Timelines

The National Examination was introduced and scheduled to occur three times per year, starting in 2018. The examinations will run in the winter, spring and fall.

ii. Describe the impact of the improvements / changes on applicants.

Deemed Commencement Dates

This provides greater clarity to applicants about the timeline for completing the CPA Professional Education Program.

Practical Experience

The mentor meeting reporting deadline in PERT, as well as application of the consequence for non-reporting, helped students receive timely feedback on their development progress towards membership and allows time for any required corrective actions.

Advanced Certificate in Accounting and Finance National Examination Timelines

Applicants to the Advanced Certificate in Accounting and Finance program will benefit from the National Examination being offered three times per year. As applicants will be completing their applied courses exclusively with post-secondary institutions, offering the examination three times per year ensures that the time gap between when an applicant is done their courses and when they are entitled to write the exam is small. This will result in better knowledge retention from their post-secondary institution courses.

iii. Describe the impact of the improvements / changes on your organization.

Deemed Commencement Dates

Provides clarity for CPA Ontario on student commencement dates to streamline student administration processes.

Practical Experience

The communication of the deadline for mentor meeting reporting in PERT and related consequence allowed CPA Ontario to fairly and consistently ensure students are meeting their reporting responsibilities. It also helps ensure that students get the practical experience and feedback they need to be successful.

Advanced Certificate in Accounting and Finance National Examination Timelines

The impact of offering the Advanced Certificate in Accounting and Finance National Examination three times per year means CPA Ontario has to administer the examinations three times, including setting up the appropriate exam centres and recruiting invigilators. However, this is a similar process to administering other course examinations so the impact is low.

f) Policies, procedures and/or processes, including by-laws

i. Describe any improvements / changes implemented in the last year.

CPA Accreditation – Renewal Process

In 2017, CPA Ontario implemented a renewal process for post-secondary institutions accredited by the CPA profession to deliver all or part of the CPA Professional Education Program. Initial CPA Accreditation is subject to the renewal process after three years following implementation and, thereafter, every five years. The purpose of the review cycle is to ensure the quality, consistency and currency of accreditation status. The review process includes: information gathering, a self-assessment by the post-secondary institution and an assessment by a reviewer committee. The review committee was appointed by CPA Ontario, comprised of a CPA Ontario staff member and three to four independent academic advisors and faculty. The processes and quality assurance standards for CPA Accreditation are set out in the CPA National Recognition and Accreditation Standards for Post-Secondary Institutions. (See: <https://www.cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/cpa-recognition-and-accreditation-standards>)

CPA-Accredited Programs: Consolidation of Operational Processes into One Area

In 2017 the CPA-Accredited Program administrative process was consolidated under one internal team that oversees the facilitation between the post-secondary institution and CPA Ontario, in addition to administering internal processes such as communications for registration as a CPA Ontario student and enrolment in CPA Professional Education Program modules, including the Common Final Examination. In addition, a dedicated CPA Ontario subject-matter expert is now solely responsible for overseeing the general inquiries that are received through the CPA-Accredited Program email inbox.

CPA-Accredited Programs: Performance Evaluations

In 2017, CPA Ontario completed the development and implementation of the CPA-Accredited Post-Secondary Institution Performance Evaluation process and commenced reviews of the initial programs that had received CPA Accreditation. The purpose of these reviews is to ensure that graduates from CPA-Accredited Programs commencing the CPA Professional Education Program have successfully met all required entry requirements and

policies.

Practical Experience

In 2017, the requirement to wait 90 days from the date a student creates a user profile in PERT before CPA Ontario will match the student with a CPA mentor was waived. Students who do not have a mentor can request to be matched with a mentor without a waiting period.

During the year, improvements were made to enable students to immediately log into PERT to report their work experience. Students no longer have to watch a mandatory orientation video and pass a quiz before they can access PERT. Mini-videos were developed to guide students on how to access and use PERT.

In 2017, students were given an opportunity to catch up on their requirement to report mentor meetings in PERT by a specified date. Going forward, for any mentor meeting that was not properly reported, an additional month of work experience will be added to the practical experience term.

Advanced Certificate in Accounting and Finance Transfer Credit Policy

In connection with the changes made to the delivery of the Advanced Certificate in Accounting and Finance courses, CPA Ontario introduced an Advanced Certificate in Accounting and Finance transfer credit policy. As the applied courses of the program are exclusively offered by post-secondary institutions, CPA Ontario needed to make sure that applicants who receive transfer credits at a post-secondary institution are not at a disadvantage.

New CPA Ontario Act and Governing Documents Changes

On May 17, 2017, the *Chartered Professional Accountants of Ontario Act, 2017* (the "Act") came into effect. The Act amalgamated and continued as a corporation without share capital, under the name Chartered Professional Accountants of Ontario: The Certified General Accountants Association of Ontario, Certified Management Accountants of Ontario, and The Institute of Chartered Accountants of Ontario. The Act also repealed their respective enabling legislation: the *Certified General Accountants Act, 2010*, the *Certified Management Accountants Act, 2010* and the *Chartered Accountants Act, 2010*.

Material changes were made to several of CPA Ontario's governing documents (bylaws, regulations and policies), including changes required to conform the governing documents to the Act, and those made in the regular course of business. All governing documents that received material changes are listed below. The details on such changes as they relate to CPA Ontario's registration practices are captured elsewhere in this report.

- *Bylaws (last amended September 28, 2017)*
- *Regulation 4-1 (last amended September 28, 2017)*
- *Regulation 4-2 (last amended June 22, 2017)*
- *Regulation 4-3 (last amended September 28, 2017)*
- *Regulation 4-4 (last amended September 28, 2017)*
- *Regulation 4-5 (last amended September 28, 2017)*
- *Regulation 4-6 (last amended September 28, 2017)*
- *Regulation 4-7 (last amended September 28, 2017)*
- *Regulation 6-1 (last amended June 22, 2017)*
- *Regulation 6-2 (last amended December 6, 2017)*
- *Regulation 6-6 (last amended June 22, 2017)*
- *Regulation 7-1 (last amended September 28, 2017)*
- *Regulation 7-3 (last amended September 28, 2017)*
- *Regulation 8-2 (new June 22, 2017)*

- *Regulation 9-1 (last amended June 27, 2017)*
- *Rules of Practice and Procedure (last amended September 28, 2017)*
- *Honorary Member Policy (last amended September 28, 2017)*

Please visit CPA Ontario's website to view the most up to date versions of each of the above listed documents (see: <https://media.cpaontario.ca/stewardship-of-the-profession/pdfs/CPA-Ontario-Members-Handbook.pdf>).

ii. Describe the impact of the improvements / changes on applicants.

CPA Accreditation – Renewal Process

The renewal process positively impacted students by ensuring the post-secondary institution programs accredited by the CPA profession to deliver the graduate diploma, the graduate certificate and/or master's degree continue to meet the CPA standards and offer a pathway to complete the graduate level of the CPA Professional Education Program.

CPA-Accredited Programs: Consolidation of Operational Processes into One Area

The impact of this change is that the administrative process is no longer divided between different teams and has been consolidated to ensure that the staff members who are supporting students in CPA-Accredited Programs are closely involved with the post-secondary institutions and their faculty to reduce any issues or delays with the processing of student registration applications and enrolment in modules and/or examinations.

CPA-Accredited Programs: Performance Evaluations

The impact of this change is that applicants to CPA-Accredited post-secondary institution graduate programs will be accurately evaluated for acceptance into the program, which will assist in ensuring that all students progressing through the CPA Professional Education Program to required modules and/or examinations are best set up for success.

Practical Experience

Waiving the 90 days wait period to be matched with a CPA Ontario mentor has allowed students to immediately benefit from the guidance of a mentor during their journey to membership.

The simplified login process allowed students to quickly access PERT. The video tutorials provided quick and easy support to students when they needed it.

Students were given a grace period to catch up on their requirement to report mentor meetings. They now have clarity on reporting requirements, due dates and consequences.

Advanced Certificate in Accounting and Finance Transfer Credit Policy

The transfer credit policy for the Advanced Certificate in Accounting and Finance states that CPA Ontario will honour transfer credits awarded to an applicant by a post-secondary institution. This policy is important as there may be differences between how CPA Ontario and post-secondary institutions complete assessments and treat transfer credits. This policy removes the possibility that an applicant may be required to re-enrol in lower-level courses at a post-secondary institution for which they already received transfer credits.

iii. Describe the impact of the improvements / changes on your organization.

CPA Accreditation – Renewal Process

The renewal process has positively impacted CPA Ontario's mutually beneficial ongoing partnership with Ontario post-secondary institutions, allowing for continuous improvement, and has strengthened CPA Ontario's relationships in the academic community.

CPA-Accredited Programs: Consolidation of Operational Processes into One Area

The impact of this change on the organization is that data inconsistencies and reporting issues have been significantly reduced. Internal processing times have also been reduced due to a dedicated person overseeing the process.

CPA-Accredited Programs: Performance Evaluations

The impact of this change is that CPA Ontario can now better support our CPA-Accredited post-secondary institution partners in ensuring that minimum CPA eligibility requirements are met, in addition to ensuring consistency in the assessments that are being completed by an external party to meet CPA Ontario's mandated regulatory responsibilities.

Practical Experience

Matching students to CPA Ontario mentors with no wait period improved the student experience. CPA Ontario mentors waiting to guide a student are now fully engaged at the time a student creates their user profile in PERT

Quick and easy access to PERT reduced email and phone call volumes from students having problems and questions, and improved the student reporting rate.

Advanced Certificate in Accounting and Finance Transfer Credit Policy

The transfer credit policy for the Advanced Certificate in Accounting and Finance simplifies the transfer credit assessment process for CPA Ontario assessors. If a post-secondary institution awarded transfer credits to an applicant, the role of the CPA Ontario assessor is to accept the transfer credits awarded by the post-secondary institution and only assess the courses completed directly at the post-secondary institution. This results in a more efficient process for the transcript assessor.

g) Resources for applicants

i. Describe any improvements / changes implemented in the last year.

Academic Prerequisite Assessment Guidelines

In 2017, it was identified that many of the online resources for applicants and students were housed in a variety of places on the CPA Ontario and CPA Canada websites. Without a single point of reference, it was difficult for applicants and students to find the information that they need to better understand CPA Ontario policies, procedures and regulations. Thus, the Academic Prerequisite Assessment Guidelines (see: <https://media.cpaontario.ca/become-a-cpa/complete-your-designation/pdfs/Academic-Prerequisite-Assessment-Guide-170504.pdf>) were created to serve as a single source for all applicants and students seeking more information on the policies, procedures and regulations that impact them when applying for a transcript assessment. The document also contains examples to better illustrate policies that have caused confusion in the past.

CPA Accredited Programs: New Webpage and Frequency Asked Questions

In 2017, the CPA Ontario website was enhanced to provide a webpage specifically designed for students pursuing a CPA-Accredited Program in Ontario. Previously, when visiting the website, students in the CPA-Accredited Program were redirected to the CPA Canada website that provided general information on approved programs across Canada. As part of the need to develop Ontario-specific content and provide students with additional support, several changes were made to the CPA Ontario website, including a dedicated webpage that provides information regarding the process that each student must follow after commencement of the graduate component (Graduate Diploma, Certificate, Master of Accounting (MAcc), Master of Management & Professional Accounting (MMPA)) of a CPA-Accredited Program. The webpage also has information regarding the CPA Professional Education Program, Common Final Examination and practical experience requirements. In addition, frequently asked questions have been documented for reference on the webpage, in response to the most common questions students have as they progress through the CPA-Accredited Program and, subsequently, register with CPA Ontario to complete any remaining requirements. An illustrative five-step Ontario CPA-Accredited Programs Process Guide (see: <https://media.cpaontario.ca/become-a-cpa/complete-your-designation/pdfs/cpa-accredited-visual-process.pdf>) has also been added to support students.

Education Enhancements

Additional alternative module workshop dates were added to the CPA Professional Education Program schedule to enable students with religious, work or social commitments more choices to enroll in the courses and participate in the mandatory in-class sessions.

In 2017, a live webinar format was added to the CPA Ontario Preparatory Courses delivery options enabling students in remote areas of the province to participate in weekly lectures as well as providing additional flexibility for all students to participate in courses from the comfort and convenience of their home.

Practical Experience Webinars

In 2017, live webinars for students on frequently asked topics were offered on a monthly basis. The webinars included significant time for students to ask questions and have them answered by a team of subject-matter experts. The webinars were recorded, and the recordings were sent to the participants and posted on the CPA Ontario website.

Newcomer Connect Career and Job Fair

In September 2017, CPA Ontario and the Newcomer Centre of Peel hosted an inaugural Newcomer Connect Career and Job Fair in Mississauga. The career fair exceeded expectations with 980 registrants in attendance, including those new to Canada as well as those interested in advancing their careers.

The event kicked off with an inspirational key note speech delivered by Sushma Subedi, CPA, CGA, Director of Finance at Women's Habitat, who shared her experiences of immigrating to Canada, starting over and achieving success.

The day included breakout sessions, including a CPA information session and an Internationally Educated Professionals' success panel. Top employers from across the GTA - including BMO Bank of Montreal, TD Bank Group, Grant Thornton and Open Text - were in attendance and ready to hire from entry-level to skilled and experienced positions in accounting, finance, banking, management and administrative roles.

International Accountants Day

In November 2017, CPA Ontario in collaboration with ACCES Employment hosted the first annual International Accountants Day, celebrating the contributions and potential of internationally trained accountants in accounting, business and finance. Internationally trained accountants participated in a day of learning, which provided the opportunity to connect with peers and thought leaders.

Information Session with ICAP

In May 2017, CPA Ontario collaborated with the Institute of Chartered Accountants of Pakistan (ICAP) to host a networking/information session to discuss the requirements for student registration under a new Memorandum of Understanding (MOU) with ICAP.

Advanced Certificate in Accounting and Finance Resources

In connection with the changes made to the delivery of the Advanced Certificate in Accounting and Finance courses, CPA Ontario has made significant changes to the Advanced Certificate in Accounting and Finance section of its website. Content that was no longer relevant was removed, with new content and pages added. In addition, an extensive frequently asked questions section was added as well as several links to additional resources, such as the Advanced Certificate in Accounting and Finance National Examination Policies (see: https://media.cpaontario.ca/earn-your-acaf/pdfs/G10442-EC_EN_ACAF%20Examination%20Policies_final_CPACanada.pdf) documents.

CPA Ontario sent many e-mail communications to applicants and prospective applicants regarding the changes made to the delivery of the Advanced Certificate in Accounting and Finance program.

These communications provided information such as: National Examination dates, fees, details of the changes to the delivery of courses and approvals of post-secondary institutions as they occurred.

ii. Describe the impact of the improvements / changes on applicants.

Academic Prerequisite Assessment Guidelines

Based on feedback from CPA Ontario's internal teams that work directly with applicants and students, the guidelines have succeeded in terms of improving transparency and clarity. Applicants and students have gained a better understanding of CPA Ontario policies, procedures and regulations and appreciate the fact that they can search a single document to find the information that they need.

CPA Accredited Programs: New Webpage and Frequency Asked Questions

The impact of this improvement for students is that they now have a dedicated webpage with the information they need and are, thus, more aware of the process they must follow as they pursue their graduate studies through an Ontario CPA-Accredited post-secondary institution program[TL1] [CK2] . Students are now less likely to submit official transcripts and supplementary documentation prematurely, which can be costly to the students if they were required to resubmit due to not meeting acceptable documentation requirements. Less reliance is placed on post-secondary institution program offices and faculty to provide answers to commonly asked questions as students now have the option of reviewing the information on newly created webpage. CPA-Accredited Program applicants to the CPA Ontario program of studies also now have convenient access to an illustrative five-step process guide (in .pdf format) that they can print and refer to at any time if they are unsure on their next steps to

pursuing the CPA designation.

Education Enhancements

The addition of alternate module workshop dates had a positive impact on the student experience by providing further flexibility to the course schedule and, in many instances, reducing the amount of time to complete the CPA Professional Education Program.

With the addition of a live webinar course delivery option, a greater number of students now have an opportunity to connect with a facilitator and their peers on a weekly basis. Students residing in remote areas now have the opportunity to participate in a weekly lecture. The increased use of webinars has provided additional student flexibility by reducing travel time and costs.

Practical Experience Webinars

Students were able to get answers to their questions quickly via the monthly webinar. They were also able to hear questions and answers from other students, which may broaden their awareness.

Newcomer Connect Career and Job Fair

This event provided applicants with the opportunity to meet face-to-face and interact with some top employers and CPA Ontario's student recruitment team to seek advice and discuss their unique path towards the CPA designation.

International Accountants Day

This event provided an opportunity for accountants new to Canada to learn about the benefits and importance of pursuing the CPA designation, develop and refine their networking skills, hear from subject-matters experts on issues and trends in the financial industry, receive coaching and leadership tips on how to enhance their career and seek individualized counselling to get started on their unique path to career success as a Chartered Professional Accountant.

Information Session with ICAP

This information session positively impacted applicants by providing them access to customized resources and individualized counseling.

Advanced Certificate in Accounting and Finance Resources

The changes to CPA Ontario's website relating to the Advanced Certificate in Accounting and Finance program made relevant information readily available to applicants interested in enrolling in the Advanced Certificate in Accounting and Finance program as well as to applicants already in the program. The extensive frequently asked questions section helped to lower the number of inquiries received by CPA Ontario by predicting and answering questions that might be asked by applicants as a result of the changes.

The email communications to applicants and prospective applicants in the Advanced Certificate in Accounting and Finance program provided them with timely and relevant information without them having to, for example, visit our website.

iii. Describe the impact of the improvements / changes on your organization.

Academic Prerequisite Assessment Guidelines

The guidelines have enabled CPA Ontario transcript assessment staff to focus more of their attention on the assessment and, in situations where an applicant or student has any concerns, to more easily explain CPA Ontario policies, procedures and regulations, and answer direct inquiries effectively.

CPA Accredited Programs: New Webpage and Frequency Asked Questions

This improvement has reduced the amount of general inquiries that are received through CPA Ontario's dedicated CPAaccreditedprograms@cpaontario.ca email inbox as students are now able to view the answers to frequently asked questions by visiting the webpage at their convenience and are not required to wait until they receive a response from a subject-matter expert. It has also reduced the resources and time spent on following up with students due to their submission of unacceptable documentation that does not satisfy regulatory requirements.

Education Enhancements

With the addition of alternate module workshop dates, CPA Ontario has benefited from reduced student inquiries on module planning and next steps. This change required CPA Ontario staff to devote additional time to plan and hire for the additional workshops.

To meet students' needs, CPA Ontario has invested in additional resources to facilitate the increase in webinars by procuring additional technologies and increased facilitator training.

Practical Experience Webinars

The offering of monthly student webinars reduced the volume of emails and phone calls from students on generic information so that staff resources could be made available to help them with more complex matters.

Newcomer Connect Career and Job Fair

As of December 31, 2017, 17 new applicants have submitted transcript assessment applications and seven new applicants have enrolled in the CPA Ontario program of studies because of their attending this event.

International Accountants Day

The impact on CPA Ontario has been to help grow its presence in the internationally educated professionals' community, building relationships with community and corporate partners, and ensuring that internationally educated professionals have access to the information, advice and support they may need from CPA Ontario.

Information Session with ICAP

The impact on CPA Ontario has been related to the administration of the new MOU, including providing potential members with access to information on the requirements for student registration under the MOU for members of ICAP, ensuring applicants do not miss any deadlines.

Advanced Certificate in Accounting and Finance Resources

Ensuring that relevant information pertaining to the Advanced Certificate in Accounting and Finance program is presented on the CPA Ontario website required a significant investment of time from staff of various departments. Providing relevant information helped to lower the number of inquiries from Advanced Certificate in Accounting and Finance applicants, which resulted in quicker response times.

Development and approval of the email communications to applicants and prospective applicants in the Advanced Certificate in Accounting and Finance program required input from several departments and individuals at CPA Ontario. As with the website updates, these email communications assisted with lowering the number of inquiries from applicants by providing them with timely and relevant information.

h) Review or appeal processes

i. Describe any improvements / changes implemented in the last year.

No changes this year

ii. Describe the impact of the improvements / changes on applicants.

No changes this year

iii. Describe the impact of the improvements / changes on your organization.

No changes this year

i) Access to applicant records

i. Describe any improvements / changes implemented in the last year.

No changes this year

ii. Describe the impact of the improvements / changes on applicants.

No changes this year

iii. Describe the impact of the improvements / changes on your organization.

No changes this year

j) Training and resources for registration staff, Council, and committee members

i. Describe any improvements / changes implemented in the last year.

Advanced Certificate in Accounting and Finance Training

In connection with the changes made to the delivery of the Advanced Certificate in Accounting and Finance program, CPA Ontario provided training to staff who communicate directly with applicants to ensure they are aware of the details of the changes and are properly equipped to assist with applicants' questions. As information regarding the changes came from CPA Canada mostly to the CPA Ontario transcripts and registration team, training was provided by that team to various departments at CPA Ontario that communicate with applicants. These departments included Customer Service, Student Recruitment and Student Services. Training was provided via presentations with question and answer periods.

ii. Describe the impact of the improvements / changes on applicants.

Advanced Certificate in Accounting and Finance Training

The training presentations resulted in staff across various departments being informed about the changes to the delivery of the Advanced Certificate in Accounting and Finance program, which resulted in a better experience for applicants when contacting CPA Ontario. Applicants were able to get the information they needed more quickly and effectively since their inquiries did not need to be transferred to other departments except when the inquiry was particularly complex.

iii. Describe the impact of the improvements / changes on your organization.

Advanced Certificate in Accounting and Finance Training

The training presentations covering the changes to the delivery of the Advanced Certificate in Accounting and Finance program made staff in the Customer Service, Student Recruitment and Student Services departments more informed and better able to assist applicants. The training provided them with the confidence and expertise needed to effectively answer incoming questions from applicants regarding the changes.

k) Mutual recognition agreements

i. Describe any improvements / changes implemented in the last year.

Describe any improvements/changes implemented in the last year

As noted in CPA Ontario's 2016 report, CPA Canada is renegotiating many of the Mutual Recognition Agreements, Reciprocal Membership Agreements and Memoranda of Understanding currently in place with foreign accounting bodies. This is being done to align the terms and conditions of each agreement with that of the CPA Certification Program and/or unification of the three Canadian legacy accounting bodies. In this regard, agreements that would have otherwise expired have been extended (CPA Ontario will continue to honor their terms and conditions) on the basis of good faith until successor agreements have been duly executed. During 2017, CPA Canada and the CPA provincial bodies renegotiated the following agreements:

- Memorandum of Understanding (MOU) with the Institute of Chartered Accountants of Pakistan (ICAP) dated February 28, 2017. [BK1] Changes include:
 - Members of ICAP are no longer required to hold a university degree in order to be eligible for registration as a CPA Ontario student.
 - The only examination requirement is the successful completion of the Common Final Examination of the CPA Program. The Capstone 1 and Capstone 2 modules are optional (and highly recommended) but are no longer required for admission to membership.
 - A detailed practical experience assessment is only performed if the ICAP member (a) has less than five years of post-designation experience or (b) if s/he holds a university degree and has less than two years of post-designation experience.
- Mutual Recognition Agreement with the U.S. International Qualifications Appraisal Board (U.S. IQAB) representing the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), Instituto Mexicano de Contadores Públicos (IMCP) and Comité Mexicano para la Práctica Internacional de la Contaduría (COMPIC) dated November 1, 2017 – approved by CPA Ontario Council on December 6, 2017. It came into effect January 1, 2018. Changes include:
 - Clearer registration eligibility requirements are set out in the body of the agreement.
 - The examination component - CA Reciprocity Examination Part 1 - was eliminated as pre-requisite for admission to membership.
 - A detailed practical experience assessment is only performed if the applicant has less than two years of post-designation experience.
 - Reciprocal Membership Recognition Agreements with the Chartered Accountants Australia and New Zealand,

The Chartered Accountants Ireland, The Institute of Chartered Accountants of Scotland and The South African Institute of Chartered Accountants, all dated November 12, 2017 – approved by CPA Ontario Council on December 6, 2017. They came into effect January 1, 2018. These renegotiated agreements did not introduce any changes to the registration or assessment requirements.

ii. Describe the impact of the improvements / changes on applicants.

The MOU with ICAP and the Mutual Recognition Agreement with U.S. IQAB representing NASBA and AICPA, IMCP and COMPIC:

- The changes introduced a faster, less expensive path towards obtaining Canadian equivalent accounting designation. The impact will be fully assessed in 2018.

Reciprocal Membership Recognition Agreements with the Chartered Accountants Australia and New Zealand, The Chartered Accountants Ireland, The Institute of Chartered Accountants of Scotland and The South African Institute of Chartered Accountants:

- The changes did not impact applicants, other than providing comfort that the applicable agreement was renewed for the next five years

iii. Describe the impact of the improvements / changes on your organization.

In the short-term, implementation of the changes will require that additional organizational resources be allocated to effecting the changes, including development and execution of regulation amendments, a communications strategy, transition provisions and process updates. In the long-term, the changes are expected to increase interest in applicants that may be eligible under these agreements.

I) Other (include as many items as applicable)

i. Describe any improvements / changes implemented in the last year.

New Telephony System

A new telephony system was implemented in January 2017. This new system has expanded capabilities, including improved navigation and reporting. New and specialized call and email queues were added to better serve the specific needs of our applicants, students and members.

ii. Describe the impact of the improvements / changes on applicants.

New Telephony System

Applicants, students and members benefit because they can access the staff member who can assist them faster and more effectively. They are also more likely to obtain resolution of their issue(s) upon first contact.

iii. Describe the impact of the improvements / changes on your organization.

New Telephony System

Improved navigation reduced the number of incorrect transfers, so that staff can focus on responding to inquiries within their specialization. Improved reporting resulted in better monitoring of call volumes, service levels, etc. with a

corresponding positive impact on earlier issue identification and resolution.

Describe any registration-related improvements/changes to your enabling legislation and/or regulations in the last year

Changes to enabling legislation

On May 17, 2017, the *Chartered Professional Accountants of Ontario Act, 2017* (the "Act") came into force. The Act amalgamated and continued as a corporation without share capital, under the name Chartered Professional Accountants of Ontario: The Certified General Accountants Association of Ontario, Certified Management Accountants of Ontario, and The Institute of Chartered Accountants of Ontario. The Act also repealed their respective enabling legislation: the *Certified General Accountants Act, 2010*, the *Certified Management Accountants Act, 2010* and the *Chartered Accountants Act, 2010* (the "Predecessor Acts").

The Act contains a provision that provides for a registration-related change that is not found in the Predecessor Acts. Section 67 reads:

67. (1) In the case of a by-law under paragraph 5 or 16 of subsection 65(2), the council shall, before making the by-law, submit it to the Minister responsible for the administration of this Act.

(2) A by-law submitted under subsection (1) may only be made if the Minister does not, within 45 days of its submission, provide to the council a written objection to the by-law.

Paragraphs 5 and 16 of subsection 65(2) read:

5. Governing the admission of individuals to membership in CPA Ontario, including specifying requirements and qualifications for membership and governing applications for membership.

16. Governing individuals as students, including,

i. requiring the registration of individuals as students, specifying the requirements and qualifications for registration, and governing applications for registration,

ii. respecting the rights and duties of students, and

iii. providing that any provisions of this Act or of the by-laws that apply in respect of members apply in respect of students with necessary modifications or subject to such modifications as may be specified by the by-laws.

These provisions require an additional review of CPA Ontario by-law changes that was not required under the Predecessor Acts. Any by-law changes that impact on students or admission to membership must now be sent to the Ministry of the Attorney General for review.

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2. Quantitative Information

a) Languages

Indicate the languages in which application information materials were available in the reporting year.

Language	Yes/No
English	Yes
French	No

Other (please specify) N/A

Additional comments:

N/A

b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	9965
Female	11040
None of the above	6

Additional comments:

N/A

c) Gender of members

Indicate the number of members in each category as applicable. Select the option that best corresponds to the terminology used by your organization.

Gender	Number of Members
Male	53030
Female	37096
None of the above	0

Additional comments:

N/A

d) Jurisdiction where applicants obtained their initial education

Indicate the number of applicants by the jurisdiction where they obtained their initial education¹ in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
20002	14	144	Albania 1	0	21011
			Argentina 4		
			Australia 22		
			Bangladesh 12		
			Brazil 8		
			China 16		
			Colombia 5		
			Dominican Republic 1		
			Ecuador 1		
			Egypt 1		
			France 2		
			Ghana 2		

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Guatemala 1		
			India 241		
			Indonesia 2		
			Iran 14		
			Greece 1		
			Israel 7		
			Italy 1		
			Jamaica 2		
			Japan 1		
			Jordan 1		
			Kenya 6		
			Lebanon 2		
			Malaysia 2		
			Mexico 6		
			Nepal 6		
			Nicaragua 1		
			Nigeria 56		
			Pakistan 93		
			Peru 7		
			Philippines 93		
			Korea, Republic Of 5		
			Romania 2		
			S. Africa 9		
			Sri Lanka 7		
			Syrian Arab Republic 2		
			Turkey 6		
			Ukraine 1		
			U.K. 193		
			Venezuela 1		
			Zambia 1		
			Zimbabwe 2		
			Hong Kong 3		
			Serbia 1		
			Total 851		

¹ Recognizing that applicants may receive their education in multiple jurisdictions, for the purpose of this question, include only the jurisdiction in which an entry-level degree, diploma or other certification required to practice the profession or trade was obtained.

Additional comments:

N/A

e) Jurisdiction where applicants who became registered members obtained their initial education

Indicate the number of applicants who became registered members in the reporting year by the jurisdiction where they obtained their initial education¹ in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
1975	261	32	Argentina 1	0	2530
			Australia 17		
			Brazil 1		
			Ghana 1		
			Hong Kong 7		
			India 27		
			Ireland 2		
			Israel 1		
			Italy 1		
			New Zealand 3		
			Pakistan 7		
			Philippines 2		
			S. Africa 22		
			Sri Lanka 1		
			U.K. 169		
Total 262					

¹ Recognizing that applicants may receive their education in multiple jurisdictions, for the purpose of this question, include only the jurisdiction in which an entry-level degree, diploma or other certification required to practice the profession or trade was obtained.

Additional comments:

N/A

f) Jurisdiction where members were initially trained

Indicate the total number of registered members by jurisdiction where they obtained their initial education¹ in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
83655	3544	510	Argentina 2	0	90126
			Australia 75		
			Belgium 1		
			Brazil 1		
			China 2		
			Czech Republic 1		
			Germany 1		
			Ghana 2		
			Hong Kong 34		
			India 280		
			Ireland 49		

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Israel 4		
			Italy 1		
			Japan 5		
			Kenya 3		
			Malaysia 1		
			Malta 1		
			Mexico 5		
			Netherlands 1		
			New Zealand 39		
			Nigeria 2		
			Pakistan 76		
			Philippines 25		
			Scotland 101		
			S. Africa 407		
			Sri Lanka 14		
			Macedonia, The Former Yugoslav 1		
			Turkey 1		
			U.K. 1262		
			Zimbabwe 20		
			Total 2417		

¹ Recognizing that applicants may receive their education in multiple jurisdictions, for the purpose of this question, include only the jurisdiction in which an entry-level degree, diploma or other certification required to practice the profession or trade was obtained.

Additional comments:

N/A

g) Applications processed

Indicate the number of applications your organization processed in the reporting year:

Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	4117	246	50	469	0	4882
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	4101	246	50	466	0	4863
Inactive applicants (applicants who had no contact with your organization in the reporting year)	16	0	0	3	0	19
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	0
Applicants who became FULLY registered members	1975	261	32	262	0	2530
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence³	1	0	0	0	0	1

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
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¹ An alternative class of licence enables its holder to practice with limitations, but additional requirements must be met in order for the member to be fully licensed.

Additional comments:

N/A

h) Classes of certificate/license

Indicate and provide a description of the classes of certificate/license offered by your organization.

You must specify and describe at least one class of certificate/license (on line a) in order for this step to be complete.

#	Certification	Description
a)	Associate	<p>Description (a)</p> <p>CPA Ontario Bylaw 4.3 states that there shall be four classes of membership: Associates, Fellows, Life Members and Honorary members. All of CPA Ontario's membership belong to the Associate class and are admitted to membership by the Registrar (see CPA Ontario Bylaw 4.4). Associate members may be awarded a Fellowship or Life Membership but this does not change their status as Associates.</p>
b)	Fellows	<p>Description (b)</p> <p>Fellows are a subset of our Associate class who have been awarded this title. Fellows are elected (or deemed elected) to this class of membership consequent to a vote cast by CPA Ontario's Council (see CPA Ontario Bylaw 4.6)</p>
c)	Life Members	<p>Description (c)</p> <p>Life Members are a subset of our Associate class who have been awarded Life Membership in CPA Ontario. Life Members are elected (or deemed elected) to this class of membership consequent to a vote cast by CPA Ontario's Council (see CPA Ontario Bylaw 4.7)</p>
d)	Honorary Members	<p>Description (d)</p>

Honorary members are not Members of CPA Ontario. Honorary members are awarded this title consequent to a vote cast by Associate Members at a meeting of the Members (see CPA Ontario Bylaw 4.8). They do not have any of the rights or obligations of membership.

Additional comments:

i) Reviews and appeals processed

State the number of reviews and appeals your organization processed in the reporting year (use only whole numbers; do not enter commas or decimals).

Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	0	0	3	4	0	7
Applicants who initiated an appeal of a registration decision	0	0	3	4	0	7
Appeals heard	0	0	1	4	0	5
Registration decisions changed following an appeal	0	0	0	0	0	0

Additional comments:

N/A

j) Paid staff

In the table below, enter the number of paid staff employed by your organization in the categories shown, on December 31 of the reporting year.

When providing information for each of the categories in this section, you may want to use decimals if you count your staff using half units. For example, one full-time employee and one part-time employee might be equivalent to 1.5 employees.

You can enter decimals to the tenths position only. For example, you can enter 1.5 or 7.5 but not 1.55 or 7.52.

Category	Staff
Total staff employed by the regulatory body	296

Staff involved in appeals process	2
Staff involved in registration process	14

Additional comments:

N/A

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3. Submission

I hereby certify that:

Name of individual with authority to sign on behalf of the organization:

Heidi Franken

Title:

Registrar

Date:

2018/02/28

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