

# Fair Registration Practices Report

## Chartered Accountants (2009)

The answers that you submitted to OFC can be seen below.

This Fair Registration Practices Report was produced as required by:

- the Fair Access to Regulated Professions Act (FARPA) s. 20 and 23(1), for regulated professions named in Schedule 1 of FARPA
- 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.

### Provision of Information About Registration Practices (1 / 13)

**Describe how you make information about registration practices available to individuals applying or intending to apply for registration. Specify the tools used to provide information, and the manner in which you make that information available, current, accurate and user friendly in each of these subcategories:**

#### a) steps to initiate the registration process

The Institute provides information on the registration process through its website, publications, bylaws, regulations, other documents, and liaison efforts.

The Career Information department of the Institute provides information and advice to groups such as high school and university students by utilizing school visits and career fairs. The Education area provides information to the Ontario Universities. The Education and Practice Inspection areas provide information and advice to the CA training offices and CA firms that are interested in becoming a training office.

In addition, the Institute produces a number of documents explaining the qualification process and the requirements for registration. These documents are tailored to the specific audience where applicable. All information and documentation is reviewed on an annual basis and updates are made as required. The Institute's website is update regularly and staff receive email notices indicating that a particular page or section of the website has not been modified within the predetermine period of time. The page or section is reviewed and if needed, the content is modified.

Enquiries pertaining to registrations are answered by the Member and Student Records representatives. Member and Student Records provide counselling to students and potential students and staff in this department may consult with other departments as required.

#### b) requirements for registration

The Institute provides potential applicants and students with information through its website, bylaws, regulations and various specialized documents. As well, the Member and Student Records representatives are available to respond to telephone and e-mail enquiries promptly and provide counselling to those seeking information on the registration process and its requirements. The Career Information department of the Institute provides information and advice to groups such as high school and university students by utilizing

school visits and career fairs. The Education area provides information to the Ontario Universities. The Education and Practice Inspection areas provide information and advice to the CA training offices and CA firms that are interested in becoming a training office.

The requirements for registration are incorporated in the website and counselling information provided regarding the initiation of the registration process. In addition, the registration forms themselves provide detailed instructions and information on the requirements and a checklist is also provided for potential registrants. The ICAO Member's handbook contains the Institute's bylaws and regulations. The handbook is accessible to the public through the website.

c) explanation of how the requirements for registration are to be met, such as the number of years of schooling required for a degree to be deemed equivalent to an Ontario undergraduate degree, length and type of work experience, credit hours or program content

The Institute provides potential applicants and CA students with information through its website and through various documents prepared to assist in answering enquiries of this kind. The Member and Student Records area within the Institute assists applicants by providing information regarding the registration process including the educational requirements and individual counselling as needed. The Career Information area assists in this function by liaising with educational institutions and providing prospective students with information on the requirements of the program. The Education area through their university contacts updates the educational information on an annual basis and provides a liaison to the universities. Various publications are available which explain the education and work experience requirements.

In order to meet the requirements for registration the applicable completed application form must be received at the Institute for processing by the Member and Student Records area. The course credit requirement is verified by the accompanying official university transcript and the applicable course outlines. A review by the Education area is completed and applicant is notified of approved courses in writing by the Member and Student Records representatives. The degree requirement is verified by the Member and Student Records area, utilizing the current International Handbook of Universities publication. If the degree cannot be verified from this source, the Education area will assess the degree.

For internationally trained applicants, the Applications Committee assesses previously obtained accounting experience using the experience certification report(s) and other supporting documentation provided by the applicant to determine whether the applicant has acquired the depth and breadth of competencies and the levels of proficiency for the competencies that are required of an entry-level Chartered Accountant in Ontario.

The CA program is outlined in greater detail elsewhere in this report.

d) any education or practical experience required for registration that must be completed in Ontario or practice that must be supervised by a member of the profession who is registered in Ontario

The Institute provides potential applicants and students with information through its website and through various documents prepared to assist in answering enquiries of this type. The Member and Student Records area within the Institute assists applicants by providing information regarding the registration process including the educational requirements and practical experience requirements.

CA students may complete a portion of their three-years of practical experience (up to one year) outside of Ontario if so approved by the Institute. Experience gained outside of Ontario is generally considered to be a "secondment" and must meet certain criteria as set out in Regulation I. The Education department assists by providing ongoing updates on educational changes and on occasion, information on foreign degrees. Other departments assist as needed. Updates are made as required.

For internationally trained applicants the process is different. For those who are members or former members of recognized accounting bodies with which the Institute has a mutual recognition agreement, there is no additional educational component that must be completed in Ontario. This assumes that the applicant's previous practical experience meets the Institute's requirements. Otherwise, some additional experience may be required in Ontario, either within a CA training office or under the supervision of an Ontario CA.

Internationally trained applicants who are members of a non-recognized accounting body may have to complete additional educational requirements. These requirements may include an acceptable course in Canadian business law, completion of the Institute's professional accounting program and possibly additional practical experience. The Applications Committee reviews the accounting experience for internationally trained applicants and makes a determination as to whether additional accounting experience is required. Exemptions from some of the requirements may be available. Requests for exemptions are decided individually by the Institute's Applications Committee.

Again, the CA program is outlined in greater detail elsewhere in this report.

#### e) requirements that may be satisfied through acceptable alternatives

The Institute's website contains information on the processes that must be completed for those trained in Ontario and those that are seeking registration based on international training. The Institute's bylaws and regulations specify the requirements for registration and the acceptable alternatives and the processes for accessing these alternatives if applicable. Additionally, telephone enquiries and enquiries received via email and letter are answered by the appropriate department.

For internationally trained applicants, the Applications Committee may make a determination that all or a portion of the experience gained outside of Ontario is acceptable for fulfillment of the prescribed practical experience requirement

#### f) the steps in the assessment process

The assessment process begins with the individual receiving information regarding the application process, which includes information regarding the Institute's education and practical experience requirements as well as the various documents required by the Institute. The applicant completes the various forms (if applicable) and provides the documents needed by the Institute. The Member and Student Records area receives and assesses the application and communicates with the applicant. This is all evident from the application forms and the information provided to those enquiring about the accreditation process.

Internationally trained applicants have a slightly different process in that they are required to provide additional documentation regarding their accreditation elsewhere. This information is then considered by the Applications Committee and the process used in described elsewhere in this report. Again, the process is outlined in the forms completed by the applicant (if applicable) and the correspondence received from the Institute. As well, the Institute's website contains information on the process and general requirements and documents needed.

#### g) the documentation of qualifications that must accompany each application; indicate which documents, if any, are required only from internationally trained applicants

Generally, to register as a student with the Institute an applicant must provide the following: completed application forms; university transcript(s); proof of employment or an offer of employment with a training office; proof of legal name. These requirements are communicated to applicants through the Institute's website, the application forms and other materials prepared specifically for student registration.

The documentation that is required from internationally educated applicants is communicated to the applicants either through the website, through correspondence sent to the individual or in a telephone conversation wherein individual counselling is provided if the applicant has any questions. An enquiry that results in a request for information or the initiation of the process is responded to in writing.

Applicants who are internationally trained should provide: a completed application form; a letter of good standing from the accounting body; if the applicant is no longer a member, a letter from the accounting body stating that at the time the membership ended the applicant was in good standing; forms completed by previous employers to verify any previous accounting experience.

In addition to the above, if the applicant is a member of a non-assessed accounting body, the applicant should also provide official transcripts of courses completed at a university as part of a degree program if needed. If the applicant is coming from a non-assessed accounting body, course syllabuses, and course outlines would likely be requested if available. Additional information is usually sought to assist in the assessment process for these applicants. A current resume for example, will be required and other documents confirming residency at the time of writing international examinations are needed. Experience Certification Reports are needed from all previous employers, if available or acceptable alternatives. If documents are not in English, notarized translations are required.

#### h) acceptable alternatives to the documentation if applicants cannot obtain the required documentation for reasons beyond their control

A sworn affidavit will be accepted if transcripts are unavailable and the applicant may also use a sworn affidavit if it is not possible to have previous employers complete the Institute's forms. The Institute will accept a variety of alternative documents and therefore, it has chosen not to limit itself by specifying the only acceptable alternatives. The alternatives available vary with the circumstances of the applicant.

#### i) how applicants can contact your organization

Applicants may contact the Institute by telephone, email, fax, website, letter or by attending at the Institute during normal business hours.

#### j) how, why and how often your organization initiates communication with applicants about their applications

Applicants are contacted at least once per year to ensure that the applicant's application is proceeding. At the initial stage of the application process, applicants are sent a confirmation of registration, a confirmation of course credit assessment(s), confirmation of examination(s) registration, examination results, and any application committee decisions (if applicable). Other contacts may come via email or telephone depending upon the circumstances.

Generally, as each step in the process is initiated or completed, applicants are contacted. Applicants may contact the Institute at any time during the process to be assisted by a Member and Student Records representative who will assist them by providing information and where applicable, advice on the process. Applicants may also contact staff in the Registrar's department to receive updates on the status of their file, if

the file is held in the department. A regular review of the file is undertaken where applicable and an update is sent to the applicant.

Lastly, most letters to applicants contain the name of a contact person.

k) the process for dealing with documents provided in languages other than English or French

Required documents must be translated into English and a notarized translation provided.

l) the role of third-party organizations, such as qualification assessment agencies, organizations that conduct examinations or institutions that provide bridging programs, that applicants may come into contact with during the registration process

Generally, the applicant will not come into contact with third-party organizations such as assessment agencies. A third-party qualification assessment of applicants is not a requirement for the qualification assessment process.

In terms of the educational background of an applicant, the Institute conducts its own internal review. If additional information may be helpful, applicants may submit a report from World Education Services, (WES) or from the University of Toronto or York University. Both universities have departments to assess academic qualifications at the post secondary level. However, the final decision on the acceptability of the applicant's qualifications rests with the Institute.

If the applicant comes from another province within Canada, the Institute assesses the applicant's qualifications from that province. Validation or additional information may be requested from the educational institution or the applicant depending upon the issue.

An applicant may also be either a member or a former member of another accounting body. Communication with that accounting body may be necessary in certain circumstances. For example, to ensure that the most current information is available on the accreditation process for that accounting body.

m) any timelines, deadlines or time limits that applicants will be subject to during the registration process

Students being trained domestically must adhere to the timelines established in the Institute's bylaws and regulations. There are additional timelines for "membership candidates" and other internationally trained accountants. Documents explaining these timelines are available on the Institute's website (primarily the bylaws and regulations of the Institute) and the information is made available to students upon registration or as part of their initial request for information. Individual counselling is available should the applicant contact the Institute.

Students and applicants are encouraged to become familiar with the Institute's bylaws. The ICAO Member's handbook provides more information. A copy of the bylaws, rules and regulations is available online at <http://www.icao.on.ca/Resources/Membershandbook/1011page5011.aspx> All applicants, students and membership candidates are encouraged to read: Regulation I - A regulation in respect of students and/or Regulation II – A regulation in respect of Certified Public Accountants from the United States of America and members of other recognized accounting bodies outside Canada with which the Institute has reciprocal recognition.

For CA students, Core Knowledge examination (CKE) is only valid for three calendar years. The maximum period of registration is seven years for students who have not attempted the uniform evaluation or ten years for students who have attempted the Uniform Evaluation (UFE). Those students who have successfully passed the UFE do not have any maximum period of registration. However, once all requirements have been met for membership, a CA student has three months to apply for membership.

For internationally trained applicants from accounting bodies with which the Institute has a mutual recognition agreement, an applicant has twelve months to complete his or her application or their file will be closed. The file may remain open for an additional twelve months if the applicant's request is accepted by the Registrar. In addition, once accepted as a membership candidate, the individual has five years from the date of the application for membership candidate status to complete all of the steps necessary for admission to membership and apply for membership. The CA Reciprocity Examination (CARE) must be completed within three years prior to the application for admission to membership.

Internationally trained candidates seeking admission to membership must have not more than five years prior to the date on which the application for admission is received, successfully completed all requirements for admission to membership. Additionally, these individuals follow the student process.

#### n) the amount of time that the registration process usually takes

The Institute makes information available on the amount of time the registration process usually takes through its website, its bylaws, in correspondence with applicants, counselling of applicants when they phone the Institute or attend in person, and through the various methods previously described elsewhere in this report.

For example, the timeframe for admission to membership (registration) is inherent and self-evident from the Institute's educational requirements and professional program. Students are required to complete three years of practical experience during which time, the majority complete the Institute's professional program including the Uniform Evaluation (UFE). Therefore, the steps necessary to apply for membership take approximately three years from the date the individual registers as a student – assuming all steps are completed in the required order and in a timely manner. Additionally, upon completion of the foregoing, the student has three months to apply for membership and assuming that the required forms and fees have been received from the student, admission to membership (registration) takes place within approximately two to three months. Students have a maximum period of registration of seven years if they have not attempted the UFE and ten years if they have attempted it but not passed. The foregoing requirements are set out in a variety of locations including documents on the Institute's website and specifically, in the bylaws and regulations. ICAO Member's handbook provides more information. A copy of the bylaws, rules and regulations is available online at <http://www.icaocanada.ca/Resources/Membershandbook/1011page5011.aspx> All applicants, students and membership candidates are encouraged to read: Regulation I - A regulation in respect of students and/or Regulation II – A regulation in respect of Certified Public Accountants from the United States of America and members of other recognized accounting bodies outside Canada with which the Institute has reciprocal recognition.

Given the foregoing, the length of time the registration process takes varies depending upon the application category chosen by the individual. Because the Institute has a variety of methods by which an applicant may complete the education and practical experience requirements for membership, the time period will depend upon the path chosen and the applicant's own diligence in completing the necessary steps.

Below is a summary of the timelines:

Student Applicants: An application for registration will be acknowledged within 1-2 weeks of receipt by the Institute. The average period of time a student or a mature student takes to complete the program leading to a CA designation is about 3.2 years from the date of registration with the Institute as a student. The average period of time a student of an approved professional school of accounting or co-operative degree program registered with the Institute takes to complete the program leading to a CA designation is approximately 4.1 to

4.2 years.

Members of recognized accounting bodies: Applicants applying for membership from recognized accounting bodies are called membership candidates once their application is accepted by the Applications Committee. It takes an average of 11 months to complete the process leading to the CA designation, including passing the CA reciprocity examination (CARE), which is held annually in October.

Members of a non-recognized accounting body: These applicants are registered with the Institute as students and they take an average time of 2.7 years to complete the student process and become a CA. These applicants may request exemptions from some of the education and/or experience requirements. Such requests are reviewed by the Applications Committee.

Members of a non-assessed accounting body: These applicants are usually required to complete all the requirements of the Ontario program to qualify for membership in the Institute, an average time of 3.2 years. These applicants are registered with the Institute as students and they may request an individual assessment of their qualifications and those of their accounting body to determine if the Institute's Applications Committee will grant any education and/or examination exemptions.

Accounting Body Review: A review of a non-assessed accounting body will be done by the Institute upon written request. A review, conducted at no cost to the applicant, will determine if exemptions from any education and/or examination requirements of the CA program can be granted. Due to the detailed information required from the accounting body and the in-depth nature of this review, this takes an average of 1 year. The applicant will be sent a written status update of the assessment's progress at 6 months. An applicant may be registered as a student, but may not attempt any examinations until this review has been completed.

Assessment of Qualifications: Applicants who require a hearing to apply for exemptions should allow approximately 2 – 5 months for scheduling a hearing once their file is complete. The decision made by the committee will be delivered orally at the conclusion of the hearing. Written confirmation of the decision takes approximately 1 – 2 weeks following the hearing date. A detailed document which outlines the reasons for the committee's decision is prepared within 3-4 months.

Non-Canadian Transcript Assessment: In order to determine eligibility to register as a student with the Institute, transcripts from non-Canadian universities must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. This preliminary assessment costs \$480 plus GST and takes an average of six months. A portion of the assessment cost \$380 is credited towards the student registration fees if the student registers within three years of the preliminary assessment.

Non-Ontario Transcript Assessment: Courses taken at universities outside of Ontario must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. A preliminary assessment costs \$100 plus GST and takes an average of 3 – 5 months. If the student is registering with the Institute, the assessment is included as part of the registration.

Ontario Transcript Assessment with a mix of Ontario universities and/or college transfer credits: Transcripts with course mixes from different Ontario universities have to be assessed for overlapping or missing course content. A preliminary assessment costs \$50 plus GST and takes an average of 8-16 weeks. If the student is registering with the Institute, the assessment is included as part of the registration.

Ontario Transcript Assessment: Transcripts from an Ontario university takes an average of 4-6 weeks to assess. A preliminary assessment costs \$50 plus GST. If the student is registered with the Institute, the assessment is included as part of the registration.

Admission to Membership: Those registered as students with the Institute and who are within a month of their estimated completion date and have completed all other education requirements and examination requirements, will be sent a request to file a final experience certification report. After any additional leaves of absence are taken into consideration and the estimated completion date is confirmed, the student will be sent a personalized application for admission to membership form. The fee for admission to membership is \$525

(\$500 plus \$25 GST). This is separate from the Annual Membership fees. Upon the Institute's receipt of the application for admission to membership students who are not ready for admission to membership will be sent notification of their revised estimated completion date. Students who are ready for membership are sent to the next membership committee meeting for consideration. This will take an average of 1 – 2 months depending upon the timing of the meetings. Following the membership committee meeting, new members are advised of their admission to membership by e-mail within 2-4 days of the meeting. The membership certificate including a congratulatory letter confirming their admission to membership will be mailed to the new member within 3 – 4 weeks following admission to membership. The Annual Membership fee will be sent out 2 weeks after admission to membership.

**o) information about all fees associated with registration, such as fees for initial application, exams and exam rewrites, course enrolment or issuance of licence**

Information regarding fees is provided as part of the application process and is available on the Institute's website as well as in correspondence to applicants and through other methods such as Career Information. A fee schedule is readily available to applicants and those seeking information about the Institute. The fees are:

Student registration fee \$100  
Student annual maintenance of registration fee \$250  
Chartered Accountants Student Association of Ontario (CASAO) annual fees \$30  
Assessment/Course Assessment (all courses attended at accredited universities outside Canada are assessed for this one-time fee) \$480  
Membership Candidate registration processing fee \$100  
Membership Candidate maintenance of registration fee (where period of registration is less than 4 years) \$250  
Membership Candidate maintenance of registration fee (where period of registration is 4 years or more) \$500  
Membership Candidate admission fee (after passing the CARE) \$500, effective March 1, 2009  
Upon admission to membership after fulfilling the student requirements (admission fee) \$500  
Initial Public Accountants Council (PAC) application fee \$190  
PAC renewal fee for public accountant's licence \$190  
Institute of Chartered Accountants of Ontario (ICAO) annual membership fee \$500  
Canadian Institute of Chartered Accountants (CICA) annual membership fee \$460  
Course and Examination Fees  
School of Accountancy including the core-knowledge exam and the end-of-school exam \$1,450  
Uniform Evaluation (UFE) \$1,350  
Chartered Accountants Reciprocity Exam (CARE) \$800  
Chartered Accountants Reciprocity Exam Preparation Course \$1050

The fees listed above are Institute fees and may be subject to change. Other fees may apply depending on your individual situation. For example, if an applicant requires language training or any university courses, he or she is responsible for paying for them. Also, if an applicant appeals a decision made by the Applications Committee the cost of a transcript of your hearing may be about \$200, depending on the length of the hearing.

**p) accommodation of applicants with special needs, such as visual impairment**

A student or applicant with a physical or medical disability likely to affect performance on an examination may, prior to the date of the examination, request special arrangements for attempting it. Such requests generally fit into the following three categories:

1. those from students with permanent or long-term disabilities who were given special consideration in writing

university examinations;

2. those from students whose physical or medical disabilities were not previously assessed by a university or have occurred more recently and, therefore, were not present while attending university; or

3. those from students who have been diagnosed with otherwise invisible medical conditions, such as lung disorders, diabetes, epilepsy and heart and circulatory disorders, which may be aggravated under examination conditions and potentially cause distress to both the student and others writing in the same centre.

The special consideration granted will depend on the specific circumstances and ranges from granting extra writing time to permission to make use of special equipment. In most cases, any student granted special consideration is required to write examinations at a special writing centre. In all cases, an Accommodation Eligibility Questionnaire available from the Institute must be completed by the student at least six weeks prior to the date of the examination. Earlier notification is preferred to allow the Institute sufficient time to obtain independent confirmation of documentation, and to evaluate and approve the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from at least one doctor who is a specialist in the particular field. The Institute reserves the right to request a second opinion from a specialist of the Institute's choosing.

The Director of Education at the ICAO, along with representatives from the other provinces and CICA form a committee to assess these special considerations. A psychologist also helps with these assessments. If further medical speciality is required to make a decision, this information is sought.

Information on the foregoing is available through the Education department and through the Institute's ongoing efforts to keep students and applicants informed.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

During 2009 the Institute enacted amendments to Regulation II. Applicants to whom the amendments applied received correspondence advising them of the relevant change and its affect on their application. In summary, the amendments related to timelines for applicants to complete their application and timelines by which a membership candidate must complete the process for membership. Other amendments related to possible extensions of these timelines upon request.

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## **Amount of Fees (2 / 13)**

Are any of the fees different for internationally trained applicants? If yes, please explain.

The fees for membership candidates are different from the standard CA student fees. The fees reflect the different stage of the membership process for the applicant and reflect the fact that such applicants are normally able to qualify within a shorter period of time than domestically trained students.

Please identify and explain the changes in your registration practices relevant to this section that

occurred during the reporting year.

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## Provision of Timely Decisions, Responses and Reasons (3 / 13)

### a) What are your timelines for making registration decisions?

The term “registration decisions” is not entirely applicable to the Institute’s processes because once either a student or membership candidate has successfully completed all of the required steps for admission to membership, admission (or registration) is normally granted. Nevertheless, below is a summary of the more pertinent timelines:

**Student Applicants:** An application for registration will be acknowledged within 1-2 weeks of receipt by the Institute. The average period of time a student or a mature student takes to complete the program leading to a CA designation is about 3.2 years from the date of registration with the Institute as a student. The average period of time a student of an approved professional school of accounting or co-operative degree program registered with the Institute takes to complete the program leading to a CA designation is approximately 4.1 to 4.2 years.

**Members of recognized accounting bodies:** Applicants applying for membership from recognized accounting bodies are called membership candidates once their application is accepted by the Applications Committee. It takes an average of 11 months to complete the process leading to the CA designation, including passing the CA reciprocity examination (CARE), which is held annually in October.

**Members of a non-recognized accounting body:** These applicants are registered with the Institute as students and they take an average time of 2.7 years to complete the student process and become a CA. These applicants may request exemptions from some of the education and/or experience requirements. Such requests are reviewed by the Applications Committee.

**Members of a non-assessed accounting body:** These applicants are usually required to complete all the requirements of the Ontario program to qualify for membership in the Institute, an average time of 3.2 years. These applicants are registered with the Institute as students and they may request an individual assessment of their qualifications and those of their accounting body to determine if the Institute’s Applications Committee will grant any education and/or examination exemptions.

**Accounting Body Review:** A review of a non-assessed accounting body will be done by the Institute upon written request. A review, conducted at no cost to the applicant, will determine if exemptions from any education and/or examination requirements of the CA program can be granted. Due to the detailed information required from the accounting body and the in-depth nature of this review, this takes an average of 1 year. The applicant will be sent a written status update of the assessment’s progress at 6 months. An applicant may be registered as a student, but may not attempt any examinations until this review has been completed.

**Assessment of Qualifications:** Applicants who require a hearing to apply for exemptions should allow approximately 2 – 5 months for scheduling a hearing once their file is complete. The decision made by the committee will be delivered orally at the conclusion of the hearing. Written confirmation of the decision takes approximately 1 – 2 weeks following the hearing date. A detailed document which outlines the reasons for the committee’s decision is prepared within 3-4 months.

**Non-Canadian Transcript Assessment:** In order to determine eligibility to register as a student with the

Institute, transcripts from non-Canadian universities must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. This preliminary assessment costs \$480 plus GST and takes an average of six months. A portion of the assessment cost \$380 is credited towards the student registration fees if the student registers within three years of the preliminary assessment.

**Non-Ontario Transcript Assessment:** Courses taken at universities outside of Ontario must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. A preliminary assessment costs \$100 plus GST and takes an average of 3 – 5 months. If the student is registering with the Institute, the assessment is included as part of the registration.

**Ontario Transcript Assessment with a mix of Ontario universities and/or college transfer credits:** Transcripts with course mixes from different Ontario universities have to be assessed for overlapping or missing course content. A preliminary assessment costs \$50 plus GST and takes an average of 8-16 weeks. If the student is registering with the Institute, the assessment is included as part of the registration.

**Ontario Transcript Assessment:** Transcripts from an Ontario university takes an average of 4-6 weeks to assess. A preliminary assessment costs \$50 plus GST. If the student is registered with the Institute, the assessment is included as part of the registration.

**Admission to Membership:** Those registered as students with the Institute and who are within a month of their estimated completion date and have completed all other education requirements and examination requirements, will be sent a request to file a final experience certification report. After any additional leaves of absence are taken into consideration and the estimated completion date is confirmed, the student will be sent a personalized application for admission to membership form. The fee for admission to membership is \$525 (\$500 plus \$25 GST). This is separate from the Annual Membership fees. Upon the Institute's receipt of the application for admission to membership students who are not ready for admission to membership will be sent notification of their revised estimated completion date. Students who are ready for membership are sent to the next membership committee meeting for consideration. This will take an average of 1 – 2 months depending upon the timing of the meetings. Following the membership committee meeting, new members are advised of their admission to membership by e-mail within 2-4 days of the meeting. The membership certificate including a congratulatory letter confirming their admission to membership will be mailed to the new member within 3 – 4 weeks following admission to membership. The Annual Membership fee will be sent out 2 weeks after admission to membership.

**b) What are your timelines for responding to applicants in writing?**

Applicants who write to the Institute are usually responded to within two weeks depending upon the nature of the enquiry. Telephone calls are usually responded to within one to two business days depending upon the volume of messages received. Email is responded to as soon as practical - usually with a few days.

**c) What are your timelines for providing written reasons to applicants about all registration decisions, internal reviews and appeal decisions?**

The timeline for providing written reasons vary depending on the complexity of the issue and whether the matter must proceed through a committee or other decision making processes.

For example, an applicant who appears before the Applications Committee for membership candidate status or other decision will be provided with a verbal answer to their request at the end of the hearing. A letter summarizing the decision of the Committee is normally sent in about a week. Formal written reasons for the decision are sent usually within three to four months depending upon the complexity of the matter considered.

The timing of other written communications depends upon the nature of the issue and how the matter may be considered. If the matter is straightforward and administrative in nature, a written reply will usually be sent in a week or two. If the matter requires further information or consideration because of its complexity or other factors, the answer may be provided in few more weeks. Matters that require further information or clarification from the individual will take longer and the timing will ultimately depend upon the response received to the Institute's enquiries.

d) Explain how your organization ensures that it adheres to these timelines.

The Institute provides timely responses to enquires and strives to meet its timelines by means of internal formal and informal policies and procedures. Deviations from these policies or procedures may occur if the issue is complex or if additional information is required.

Written decisions issued by Institute Committees may require time to write due to the complexity of the issues (some of which are legal in nature) and the need to ensure a complete and accurate record in the event of an appeal. Appeals considered by the Institute's Appeals Committee for example, require a hearing under the Statutory Powers Procedure Act. These decisions are therefore, by their nature, quasi-judicial in nature and are not put on a timeline beyond the requirements of the common law. Moreover, the volume of requests may also affect the timelines for providing written decisions.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

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## Access to Records (4 / 13)

a) Describe how you give applicants access to their own records related to their applications for registration.

It should be noted that the majority of an applicant's file is provided by the applicant and therefore, a request for access is very rare. Nevertheless, applicants have access to their records upon request and online by virtue of their student profile. There is no charge for access. Records, including university transcripts, a copy of the applicant's birth certificate, passport or driver's license etc. may be obtained from the ICAO.

Internal notes of a purely administrative nature are kept in the Institute's database. Access to the applicant's examination papers is described below.

b) Explain why access to applicants' own records would be limited or refused.

Assuming that an applicant's examination(s) are considered to be a part of the "applicant's record", the Institute provides limited access to examinations as described below. There are three examinations.

1) The Core-Knowledge examination (CKE) is a non-disclosed multiple choice examination. Up to 50% of the questions on this examination (which is held in January and May each year) are taken from a previous examination. We therefore do not allow students to take the question paper or question answers home. Students also sign a waiver stating that they will not discuss the contents of the examination with anyone. Students may request a mechanical check of their examination if the student is unsuccessful. A \$60 fee (plus GST) applies. The examination is computer scored, so if a mechanical check is requested, an Associate Director in the Education department marks the examination by hand to see if there is a discrepancy. An Institute regulation states that the examination answer papers, once submitted, are the property of the Institute and that they are retained by the Institute for a period of 60 days from the date of the release of the results and are then destroyed.

2) The School of Accountancy (SOA) examination is an analytical examination comprised of multi-competency questions. However, there is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various scenarios. Students are permitted to keep the examination questions, but may not have access to their responses once they are submitted. Again, this falls under the Institutes' regulations. In view of the thorough process of marking and re-marking at the School of Accountancy marking centre, there is no provision for further reviews of candidates' answers. However, candidates may request a mechanical check of their paper. The cost to request a mechanical check is \$60 plus GST. The mechanical check involves a tracing of the assessment through the audit log files of the computer system used to accumulate marker assessments and a re-computation of your score and result.

Students do have access via the ICAO web site to suggested solutions, evaluation guides and general markers comments. Private preparation programs are also available.

The Uniform Evaluation (UFE) is a national examination. A student's own examination paper containing their answers will not be returned or made available after being submitted for marking. Evaluation papers are retained by the Board of Evaluators of the Canadian Institute of Chartered Accountants (CICA) Qualifications Committee for a period of 60 days from the final date for requesting a review of the results and are then destroyed. Students may keep their examination questions. Students may appeal their results and / or ask for a Performance Analysis Review (PAR). The PAR is a detailed review of the candidate's responses. Markers used to evaluate the evaluation are used by the CICA to prepare these reviews. Students also have access, via the ICAO web site to the UFE report. This report is prepared by the CICA's Board of Evaluators and includes suggested solutions, evaluation guides and comments from the Board of Evaluators.

c) State how and when you give applicants estimates of the fees for making records available.

There is no charge for accessing student records. Fees relating to examinations are set out above. Students are informed of this upon request.

d) List the fees for making records available.

There is no charge for accessing student records. However, a student may request an official ICAO transcript, which would be produced for a fee of \$15.00 plus GST

e) Describe the circumstances under which payment of the fees for making records available would be waived or would have been waived.

There is no charge for accessing student records.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

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### Resources for Applicants (5 / 13)

a) List and describe any resources that are available to applicants, such as application guides, exam blueprints or programs for orientation to the profession.

Applicants have access to past SOA and UFE examinations on the Institute's website. The questions and suggested solutions, along with evaluation guides are also available on the Institute's website. Students may also use privately available preparation materials.

The CKE is a non-disclosed examination, so past examinations are not available. Sample questions are however, available on the website.

The CA Reciprocity Examination (CARE) is the means by which the provincial and territorial CA institutes measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada assessed by the International Qualifications Appraisal Board as having education, examination and experience requirements substantially equivalent to the Canadian CA qualification program. The CARE examines candidates on their knowledge of Canadian accounting and assurance standards, the rules of professional conduct, Canadian taxation and Canadian business law. Copies of the examination and solutions are available on the Institute's website.

The Institute's Career Information department is a liaison with the various universities and high schools to provide information to potential applicants. Information on the profession and requirements is also available on the Institute's website.

The UFE Candidate's Competency Map is available from the Institute via its website and printed copies are also available. Likewise, the CA Practical Experience Requirements document is available from the Institute via the website and printed copies.

b) Describe how your organization provides information to applicants about these resources.

As discussed above, information is provided through the website and Career Information Department. If applicants have specific questions, our Customer Service department helps answer their questions or directs them to the appropriate department and individual.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

## Internal Review or Appeal Processes (6 / 13)

In this section, describe your internal review or appeal process. Some regulatory bodies use these two terms (*internal review* and *appeal*) for two different processes, some use only one of these terms, and some use them interchangeably. Please use the term that applies to your profession. If you use both terms (for two different processes), please address both.

### a) List your timelines for completing internal reviews or appeals of registration decisions.

The term “registration decisions” is not entirely applicable to the Institute’s processes. Assuming that the individual has successfully completed all of the prerequisites to attain membership, it is almost a foregone conclusion that the “registration decision” will be favourable and the individual will become a member.

Nevertheless, the timeline for completing an internal review or appeal of decisions made concerning prerequisite conditions for membership depends upon the nature of the initial decision or issue. Some matters may be processed administratively within a few days or a few weeks depending upon their complexity and the information provided by the individual. For example, a request for a review of a decision of the Registrar will normally be considered by the Applications Committee at its next regular meeting. The Applications Committee usually meets monthly, and if the request is received in enough time to have the documents distributed to the Committee, the review may be completed within a month. If the documents are not received in time, the matter will be held until the next meeting - once all materials are received. A letter advising of the Committee’s decision is usually sent within a week following a Committee meeting.

Other issues require a hearing by a committee of the Institute. In such cases, the timing of the consideration is dependant upon the schedule of the committee, the applicant’s ability to provide required information or submissions prior to any consideration and other factors relating to the nature of the request and the scheduling of the hearing.

If the matter in question requires a hearing before the Applications Committee, an appeal of the Applications Committee’s decision will take longer. The written reasons for the decision of the Applications Committee normally take three or four months to write, given the volume of the hearing before the Committee and the need to ensure that there is a complete record in the event of an appeal. Any such appeal may be initiated by the applicant within thirty-days from the receipt of the written reasons for the decision. After the applicant has initiated the appeal, the matter will be scheduled with the Appeal Committee as soon as practical. The hearing usually takes place within three months from the date of the completion of the appeal materials and the availability of the appellant and the Appeal Committee members. These appeals are conducted under the Statutory Powers Procedure Act and as such, other issues of law may affect the timing of the hearing.

### i. State the number of internal reviews or appeals of registration decisions that exceeded your timelines.

Given the foregoing, it is not possible to estimate the number of internal reviews that exceeded the timelines in 2009.

ii. Among internal reviews or appeals that exceeded your timelines, state the number that were from internationally trained applicants.

Given the above-noted explanation, no internal reviews exceeded the timelines.

b) Specify the opportunities you provide for applicants to make submissions regarding internal reviews or appeals.

The nature of the submissions made by an applicant depends upon the nature of the issue under consideration. Some reviews are purely administrative in nature and are therefore, made by submitting a request in writing. The applicant may also submit any documentation that the applicant believes to be relevant. Other reviews or appeals will require the applicant to attend in person to provide submissions.

Appeals before the Appeal Committee are usually a combination of written and oral submissions because these hearings are held according to the Statutory Powers Procedure Act. Consequently, the making of submissions and the nature of these submissions are governed by this Act and the common law.

c) Explain how you inform applicants about the form in which they must make their submissions (i.e., orally, in writing or by electronic means) for internal reviews or appeals.

Information regarding appeals or reviews is communicated to the applicant in a number of ways. First, information is available from the Institute's website in the bylaws and regulations and in other documents. Second, information regarding any review or appeal mechanism is usually communicated to the applicant as part of the decision, depending upon the nature of the decision and the matter considered. Additional information and specific questions that the applicant may have are answered upon request if appropriate.

d) State how you ensure that no one who acted as a decision-maker in a registration decision acts as a decision-maker in an internal review or appeal of the same registration decision.

The Institute's Appeal Committee does not have overlapping membership with any of the Committee's of first instance. The Institute also has conflict of interest guidelines and policies to ensure that conflicts of interest do not arise. If an applicant is aware of a conflict of interest, he or she may ask that the Institute representative be removed for the purposes of the decision. Decisions made at first instance by staff are then reviewed by the Applications Committee and staff members are not voting members of this committee.

e) Describe your internal review or appeal process.

The internal review or appeal process depends upon the nature of the decision and the decision maker of first instance. The Institute's bylaws prescribe the process for many types of appeals or reviews.

Some decisions of a purely administrative nature or that centre on an interpretation of a bylaw or regulation are commonly dealt with by Institute staff. These requests are usually sent to the Institute's Registrar for determination. If a review of the Registrar's decision is requested, this usually proceeds to the Applications Committee for a determination. Normally, this is the end of the review process. However, some other decisions may be reviewed by the Institute's Council.

Where the matter involves a hearing or other consideration by a committee of the Institute, the matter will generally be sent to the Appeal Committee or to Council in rare instances. In the case of the Applications Committee, an applicant who has had a hearing is entitled to appeal in accordance with the Institute's bylaws. This appeal may be initiated within thirty days (30) of receipt of the written reasons for the decision. As previously noted, such appeals are held under the Statutory Powers Procedure Act and are therefore, bound by the requirements of the Act.

f) State the composition of the committee that makes decisions about registration, which may be called a Registration Committee or Appeals Committee: how many members does the committee have; how many committee members are members of the profession in Ontario; and how many committee members are internationally trained members of the profession in Ontario.

The Appeal Committee is composed of CAs and public representatives who have had no involvement in the initial assessments or decisions. It is made up of seventeen (17) CAs and three public representatives who are not CAs, for a total of 20 members. The membership of the Appeal Committee varies over time as members begin and end their term.

The Applications Committee is currently composed of 23 CAs and 6 public representatives. Currently there are 4 internationally trained CAs on the Committee. The Applications Committee's terms of reference state that ideally, the Committee will have not fewer than 20 members and not more than 30 members. Not fewer than 4 and not more than 8 members will be public representatives. There will also be a chair and at least two deputy chairs. In addition, the Institute strives to have the Committee composed of the following:

- 30% to 50% of members to be from national firms or professional corporation;
- 30% to 50% of members to be from local or regional firms or professional corporations;
- 20%-40% of members to from business, industry or government;
- 35%-65% of members to be from the Toronto area; and
- 35%-65% of members to be from outside of Toronto.

The decision to admit to membership is normally made by the Membership Committee acting on behalf of Council, in accordance with the Institute's bylaws and regulations. The Membership Committee is composed of four CAs and one public representative.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

In February 2009 the Institute adopted bylaw amendments to provide the Registrar with greater authority to deal with registration matters, in accordance with any policies or procedures that may be adopted by Council. The registrar may upon receipt of satisfactory evidence, correct any error in the records of the Institute concerning members, students, firms or professional corporations. Notwithstanding the regulation governing students, the Registrar may also exercise discretion with regard to requests from students or applicants for: recognition of practical experience obtained prior to registration; maintaining registration and obtaining recognition of practical experience while employed outside Ontario; re-registering as a student after four unsuccessful uniform evaluation attempts (UFE); extending for a fixed period of time not to exceed two years the maximum registration date beyond the time permitted pursuant to the regulations; permission for a student to proceed to write any examination or to complete any educational requirement in compassionate or extraordinary circumstances, without meeting the requirements as set out in the regulations; register as a student without employment in an approved training office; disregard an unsuccessful UFE attempt; or other administrative relief as may be required to give force and effect to the bylaws and regulations. A review of a decision made under this bylaw is considered by the Applications Committee and the Committee's decision is final.

### Information on Appeal Rights (7 / 13)

This section refers to reviews or appeals that are available after an internal review or appeal. Describe how you inform applicants of any rights they have to request a further review of or appeal from a decision.

Information regarding appeals or reviews is communicated to the applicant in a number of ways. First, information is available from the Institute's website through the Institute's bylaws. Second, information regarding any review or appeal mechanism may be communicated to the applicant as part of the decision, depending upon the nature of the decision and the matter considered. Letters advising the applicant of the decision normally contain information regarding the appeal process and any timeline for an appeal. Additional information or counselling is provided upon request and where appropriate.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

### Assessment of Qualifications (8 / 13)

This category covers your processes for assessing all qualifications, such as academic credentials, competencies, language ability or practical experience.

a) List the criteria that must be met in order for an applicant's qualifications to satisfy the entry-to-practice requirements for your profession.

For students, becoming a CA in Ontario requires:

- a four-year university degree (or satisfactory equivalent)
- 17 specified courses (51 credit hours)
- three years of practical experience in an approved training office
- successful completion of the ICAO's Professional Program, which is composed of the Staff Training Program, the Core Knowledge Examination (CKE) and the School of Accountancy (SOA).
- Successful completion of the Uniform Evaluation (UFE).

For those applying with membership from a recognized accounting body with which the Institute has a mutual recognition agreement, the process may include a period of prescribed practical experience in an approved training office or other office if the individual's competencies are found not to be equivalent to those of an entry-level CA trained in Ontario. In addition, all such applicants must successfully complete the CA Reciprocity Examination (CARE).

An internationally trained individual from a non-recognized accounting body or a non-assessed accounting body must complete if no exemptions are granted:

- Three-years practical experience in an approved training office (unless the individual receives a reduction and/or and exemption from this requirement)
- Canadian business law (unless the individual receives a reduction and/or and exemption from this requirement)
- The Core Knowledge Examination (unless the individual receives a reduction and/or and exemption from this requirement)
- The School of Accountancy (unless the individual receives a reduction and/or and exemption from this requirement)
- The Uniform Evaluation. (no exemption from this requirement is available)

Regulation I, which governs students, provides that an applicant who is a member of a specified Canadian accounting body must have fulfilled the Institute's general education requirement for registration, namely a four-year degree from a designated university. Such applicants must also successfully complete the course-credit requirement through successful completion of prescribed university degree-credit courses and the minimum average grade requirement in the courses included in the credit-hour requirement. These applicants may also appear before the Institute's Applications Committee and request an exemption from some or all of the practical experience requirement and those examinations for which an exemption may be permitted.

The Applications Committee will review the previous education, professional qualification(s) and accounting experience of an applicant seeking exemptions to determine whether, taken as a whole, they establish that the applicant has demonstrated, on a substantial equivalency basis, the required breadth and depth of competency development at the levels of proficiency required of an entry-level CA in Ontario, as specified in The UFE Candidates' Competency Map and the CA Practical Experience Requirements.

b) Describe the methodology used to determine whether a program completed outside of Canada satisfies the requirements for registration.

The International Qualifications Appraisal Board (IQAB) carries out reviews of professional accounting bodies outside Canada to determine whether the requirements for admission to membership in a professional accounting body, or for use of the accounting designation granted by an accounting body (education, examination and experience requirements) are substantially equivalent to the comparable requirements of the provincial institutes in Canada. The Institute and the Canadian Institute of Chartered Accountants (CICA) have entered into Mutual Recognition Agreements with professional accounting bodies based on an IQAB assessment that each such body has education, examination and experience requirements that are substantially equivalent to the comparable requirements of the provincial institutes in Canada.

When an IQAB review determines the requirements of a professional accounting body outside Canada are not substantially equivalent to comparable requirements of the provincial institutes in Canada, IQAB recommends that the Uniform Evaluation (UFE) be passed before CA qualification in Canada is achieved. Each provincial institute may set any other requirements that must be fulfilled. IQAB has, in some cases, recommended that the members of a particular accounting body also be granted exemption from the pre-UFE education requirements and/or some or all of the prescribed practical experience.

The IQAB has adopted a framework for mutual recognition between professional accounting bodies. What follows is a very brief summary of the lengthy process.

There are four primary components for the process of qualifying as a member of a professional accounting body which IQAB examines. They are:

„X The characteristics of the professional accounting body; committed to the public interest; is independent and self-governing; has a code of conduct; and is committed to professional development.

„X The intake into the qualification process for members; starts with firms recruiting the best candidates and

the effect the quality intake has on an applicant having a realistic chance of qualifying as a member of the professional accounting body; a university degree requirement.

„X The learning process; and

„X The quality and consistency of the assessment system.

There is a common set of fundamental principles expected of a comparable qualification process and the professional accounting body. The principles include detailed reviews of the following topics:

1. The institute
2. The professional Education Programme
3. The assessment process
4. The work experience
5. The knowledge and skills outcomes to be achieved
6. The personal skills and capability framework

The framework for evaluation includes further detailed indicators and how these are applied.

Finally, the framework provides examples of the kind of information that a professional accounting body should be able to provide in support of an evaluation of their programme. The framework provides flexibility in terms of how these outcomes are achieved because it is noted that different accounting bodies may have different processes.

#### c) Explain how work experience in the profession is assessed.

Work experience is assessed for both the domestically trained and the internationally trained against the UFE Candidate's Competency Map and the CA Practical Experience Requirements document. These document set out the specific competencies and proficiency levels that CA candidates are expected to demonstrate. CA education is competency-based and it is designed to ensure that the CA has the breadth and depth of knowledge in the required competency areas. It focuses on ensuring that every CA, on qualification, has the necessary level of underlying knowledge and the practical skills and experience to apply that knowledge effectively. It is a process that integrates:

- Formal, competency-based academic and professional education, acquired through recognized academic and professional education programs delivered by universities and by the profession's four regional delivery systems;
- Ongoing evaluation and simulation to help candidates develop competencies and assess their readiness for entry to the CA profession;
- Uniform Evaluation (the UFE) which all candidates must pass in order to enter the profession. The UFE challenges candidates to demonstrate competence by responding to simulations — business cases that are representative of the kinds of challenges faced by the entry-level CA; and
- Practical experience, acquired through a term of employment of a minimum of three years, including graduate-level professional education, with a CA Training Office recognized by the profession.

#### d) Describe how your organization ensures that information used in the assessment about educational systems and credentials of applicants from outside Canada is current and accurate.

IQAB assessments are done as needed to ensure that existing mutual recognition agreements are current and meet the required standards. This is done at intervals set by the IQAB and in keeping with its policies and procedures. Ongoing reviews of this if needed, are done in keeping with applications received. A fuller description of IQAB and its processes is found elsewhere in this report. A fuller description of the education assessment process is found elsewhere in this report.

e) Describe how previous assessment decisions are used to assist in maintaining consistency when assessing credentials of applicants from the same jurisdictions or institutions.

Because the assessment is based on the accounting body, the list of recognized, non-recognized and non-assessed bodies remains fairly consistent.

The assessment of individuals is undertaken against the UFE Candidates' Competency Map and the CA Practical Experience Requirements document and is an individual assessment based upon the criteria found in the map as compared to the individuals' employment history, demonstrated skills, level of proficiency and other requirements. The criteria for individual assessments is based on the Competency Map which provides a reference point for ensuring that all such decisions are based upon its requirements. Precedent decisions are available to the Committee and the public.

In addition, all members of the Applications Committee meet at least once per year to discuss trends and precedents in decision making. Issues that arise during the year are considered by the Committee and updating and training takes place during this meeting.

f) Explain how the status of an institution in its home country affects recognition of the credentials of applicants by your organization.

This is not entirely applicable because the accounting body is assessed against the requirements for domestically trained CAs and this assessment is conducted by IQAB. Therefore, the institution is not assessed for its status within its home country.

Notwithstanding this, the accounting body must be a member of the International Federation of Accountants and also must adhere to the principles found in Section A (items 1 to 6) as set out in the IQAB requirements. See S. 8(b) of this report.

g) Describe how your organization accommodates applicants with special needs, such as visual impairment.

A physical or medical disability is not a deciding factor in assessing qualification, academic credentials, competencies, language ability or practical experience. The accommodations that the Institute makes in this regard for applicants and students are described in Part 1 (p) as they relate to examination writing and preparation.

h) State the average length of time required to complete the entire registration process, from when the process is initiated to when a registration decision is issued.

This question is answered elsewhere in this report. However, generally the timelines are as follows:

Student Applicants: An application for registration will be acknowledged within 1-2 weeks of receipt by the Institute. The average period of time a student or a mature student takes to complete the program leading to a CA designation is about 3.2 years from the date of registration with the Institute as a student. The average period of time a student of an approved professional school of accounting or co-operative degree program registered with the Institute takes to complete the program leading to a CA designation is approximately 4.1 to 4.2 years.

Members of recognized accounting bodies: Applicants applying for membership from recognized accounting bodies are called membership candidates once their application is accepted by the Applications Committee. It takes an average of 11 months to complete the process leading to the CA designation, including passing the CA reciprocity examination (CARE), which is held annually in October.

Members of a non-recognized accounting body: These applicants are registered with the Institute as students and they take an average time of 2.7 years to complete the student process and become a CA. These applicants may request exemptions from some of the education and/or experience requirements. Such requests are reviewed by the Applications Committee.

Members of a non-assessed accounting body: These applicants are usually required to complete all the requirements of the Ontario program to qualify for membership in the Institute, an average time of 3.2 years. These applicants are registered with the Institute as students and they may request an individual assessment of their qualifications and those of their accounting body to determine if the Institute's Applications Committee will grant any education and/or examination exemptions.

Accounting Body Review: A review of a non-assessed accounting body will be done by the Institute upon written request. A review, conducted at no cost to the applicant, will determine if exemptions from any education and/or examination requirements of the CA program can be granted. Due to the detailed information required from the accounting body and the in-depth nature of this review, this takes an average of 1 year. The applicant will be sent a written status update of the assessment's progress at 6 months. An applicant may be registered as a student, but may not attempt any examinations until this review has been completed.

Assessment of Qualifications: Applicants who require a hearing to apply for exemptions should allow approximately 2 – 5 months for scheduling a hearing once their file is complete. The decision made by the committee will be delivered orally at the conclusion of the hearing. Written confirmation of the decision takes approximately 1 – 2 weeks following the hearing date. A detailed document which outlines the reasons for the committee's decision is prepared within 3-4 months.

Non-Canadian Transcript Assessment: In order to determine eligibility to register as a student with the Institute, transcripts from non-Canadian universities must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. This preliminary assessment costs \$480 plus GST and takes an average of six months. A portion of the assessment cost \$380 is credited towards the student registration fees if the student registers within three years of the preliminary assessment.

Non-Ontario Transcript Assessment: Courses taken at universities outside of Ontario must be assessed to determine if the 4 year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. A preliminary assessment costs \$100 plus GST and takes an average of 3 – 5 months. If the student is registering with the Institute, the assessment is included as part of the registration.

Ontario Transcript Assessment with a mix of Ontario universities and/or college transfer credits: Transcripts with course mixes from different Ontario universities have to be assessed for overlapping or missing course content. A preliminary assessment costs \$50 plus GST and takes an average of 8-16 weeks. If the student is registering with the Institute, the assessment is included as part of the registration.

Ontario Transcript Assessment: Transcripts from an Ontario university takes an average of 4-6 weeks to assess. A preliminary assessment costs \$50 plus GST. If the student is registered with the Institute, the assessment is included as part of the registration.

Admission to Membership: Those registered as students with the Institute and who are within a month of their estimated completion date and have completed all other education requirements and examination requirements, will be sent a request to file a final experience certification report. After any additional leaves of absence are taken into consideration and the estimated completion date is confirmed, the student will be sent a personalized application for admission to membership form. The fee for admission to membership is \$525 (\$500 plus \$25 GST). This is separate from the Annual Membership fees. Upon the Institute's receipt of the

application for admission to membership students who are not ready for admission to membership will be sent notification of their revised estimated completion date. Students who are ready for membership are sent to the next membership committee meeting for consideration. This will take an average of 1 – 2 months depending upon the timing of the meetings. Following the membership committee meeting, new members are advised of their admission to membership by e-mail within 2-4 days of the meeting. The membership certificate including a congratulatory letter confirming their admission to membership will be mailed to the new member within 3 – 4 weeks following admission to membership. The Annual Membership fee will be sent out 2 weeks after admission to membership.

ICAO Member's handbook provides more information. A copy of the bylaws, rules and regulations is available online at <http://www.icao.on.ca/Resources/Membershandbook/1011page5011.aspx>

All applicants, students and membership candidates are encouraged to read:  
Regulation I - A regulation in respect of students and/or Regulation II – A regulation in respect of Certified Public Accountants from the United States of America and members of other recognized accounting bodies outside Canada with which the Institute has reciprocal recognition.

i. State whether the average time differs for internationally trained individuals.

The average time may differ for internationally trained individuals depending upon whether the individual is or was a member in good standing with either a recognized accounting body or a non-recognized accounting body, or a non-assessed accounting body. As noted elsewhere in this report:

Members of recognized accounting bodies: Applicants applying for membership from recognized accounting bodies are called membership candidates once their application is accepted by the Applications Committee. It takes an average of 11 months to complete the process leading to the CA designation, including passing the CA reciprocity examination (CARE), which is held annually in October.

Members of a non-recognized accounting body: These applicants are registered with the Institute as students and they take an average time of 2.7 years to complete the student process and become a CA. These applicants may request exemptions from some of the education and/or experience requirements. Such requests are reviewed by the Applications Committee.

Members of a non-assessed accounting body: These applicants are usually required to complete all the requirements of the Ontario program to qualify for membership in the Institute, an average time of 3.2 years. These applicants are registered with the Institute as students and they may request an individual assessment of their qualifications and those of their accounting body to determine if the Institute's Applications Committee will grant any education and/or examination exemptions.

Three factors influence the length of time for the process. First, the process is largely dependant upon the applicant submitting the information required in order to make an assessment. Once a complete and accurate package of information has been received, the timelines set out elsewhere in this report generally are followed. Second, the examinations that applicants are required to write are held at fixed times during the year. An applicant may have to wait to write an examination depending upon the timing of the application. Finally, the applicant may have to complete any practical experience requirements. The timeliness of this process depends upon the applicants' ability to fulfill the prescribed practical experience.

ii. If the average time differs for internationally trained individuals, state whether it is greater or less than the average for all applicants, and the reasons for the difference.

The average time will usually be less for individuals from a recognized accounting body. This averages 11 months versus 3.2 years for the domestically trained CA. The shorter period of time is the result of the individual being or having been a member of an accounting body whose qualifications processes are substantially similar to the CA process in Ontario. Thus, these individuals have completed a program of education and experience that is similar to the process used to train Ontario CAs. The length of time it takes to become a member in the Institute is therefore, shorter. However, this may vary depending upon the applicant's ability to demonstrate that he or she meets the prerequisites for membership.

A somewhat shorter period of time will likely be necessary for those from non-recognized accounting bodies (assuming that they meet the educational and practical experience prerequisite). Again, this is the result of the individual already having undertaken an educational program and a practical experience program that provides the applicant with some or all of the prerequisites for membership. Generally speaking, members of non-recognized accounting bodies can become members in approximately 2.7 years.

For those from non-assessed accounting bodies, the period will be approximately the same as for a domestically trained individual if again, the applicant meets the prerequisites. The timing of the application decision will vary depending on whether any additional practical experience is required. Members of non-assessed accounting bodies take approximately 3.2 years to become a member.

i) If your organization conducts credential assessments:

i. Explain how you determine the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment.

The Institute uses the International Handbook of Universities in conjunction with a review of the official transcript provided by the applicant and a review of the course content and consider its equivalency to the educational programs and courses offered for the domestically trained.

ii. Describe the criteria that are applied to determine equivalency.

As previously described elsewhere in this report.

iii. Explain how work experience is taken into account.

Work experience is not a factor in assessing an educational credential. The assessment of work experience is described elsewhere in this report.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

The competency requirements for CA qualification are grouped into six competency areas:  
Performance Measurement and Reporting  
Assurance  
Taxation  
Governance, Strategy and Risk Management  
Management Decision-Making

## Finance

Specific competencies have been identified within each of the six competency areas.

Qualifying practical experience is defined in terms of both the duration of the practical experience (i.e. the number of years) and the breadth and depth of competency development during the period(s) of practical experience. The minimum term of accounting experience that an applicant must have completed is three years. Below is a summary of the competencies.

### **Performance Measurement and Reporting Competencies**

*Analyzes financial reporting needs and establishes the necessary systems (Internal, external financial and non-financial)*

- Performs research, attends meetings with senior personnel and others, completes interviews and observes activities, to assess the needs of the users, and provides a summary of the analysis afterwards. (This can be for internal or external, financial or non-financial reporting.)

*Develops (or evaluates) reporting processes to support the financial reporting infrastructure*

- Collaborates with others to develop or improve an existing chart of accounts or a database that generates financial information. (For other reporting needs, it could be “data fields”).

*Develops reliable information*

- Works with others, and reviews processes to help develop (or improve) schedules that leave no unexplained differences. i.e., bank reconciliation, customer or supplier accounts, general ledger activity, etc.; reviews month end reconciliations prepared by others; provides input into systems being developed to generate financial information, ensuring the proper controls are built in.

*Develop/evaluate accounting policies*

- Completes research and analysis of issues, following GAAP where appropriate (CICA Handbook-Accounting), considering stakeholder needs and alternative approaches; Consults those within the entity with more expertise if necessary.

*Accounts for all the entity's transactions, including non-routine transactions*

- Prepares or reviews accounting entries, ensuring the reports provide information that complies with GAAP and considers the external and internal information (could be activities for non-financial reporting); For non-routine transactions assists in determining the proper accounting entries to be booked.

*Prepares or reviews financial statements and accompanying notes*

- Prepares or reviews month-end, interim or year-end financial statements for reasonableness and follows up on any unusual balances; prepares adjusting entries where necessary; drafts accompanying financial statement notes; Ensures filing deadlines are met.

*Explains financial statement results and balances to stakeholders*

- Gathers material and prepares presentation; Orally presents and clearly explains the financial information at an appropriate level of sophistication.

*Maintains awareness of emerging financial reporting topics*

- Stays abreast of current financial reporting matters and considers how they apply to the entity's particular circumstances.

## **Assurance Competencies**

*Analyzes, evaluates and advises on assurance needs (external or internal)*

- As part of an assurance team, discusses the assurance services options that are available to an entity, given the circumstances, and then presents those options to the client (external or internal); explains to the client how the particular assignment will proceed.

*Considers issues related to accepting an assignment*

- As part of an assurance team, ensures the assignment is staffed with people that are independent, competent and objective by making appropriate enquiries; contributes to the discussion of whether to accept a particular assignment through the discussion of particular risk factors, clearly explaining rationale; communicates with predecessor who worked on the assignment if appropriate.

*Evaluates the implications of key risks for the assignment*

- Through observation, discussion and analysis, assesses the entity and identifies the specific risks that could result in material misstatement or fraud/illegal acts; assesses the impact of findings on the work to be performed.

*Evaluates internal control (IT or other)*

- Through observation, inquiry and analysis, documents the entity's key business process and key controls (including IT controls); as part of a team, evaluates the adequacy of the controls in place and suggests improvements where deficiencies are identified; assesses whether existing internal controls are functioning properly or if additional controls are needed and communicates ideas to supervisor.

*Designs a work plan and assurance procedures and executes and evaluates the results of the work plan (IT or other)*

- Through discussion with colleagues and the entity, plans the assignment, including documentation of the rules to be followed, the materiality level to be used, the staffing requirements, the timing, etc; presents the plan to the client (external or internal) for confirmation and acceptance; clearly explains steps to team members; designs (or reviews the design) of valid procedures.

*Draws conclusions and drafts a report*

- Reviews the assignment documentation, critically evaluating the conclusions drawn against the applicable criteria/rules/regulations; analyzes and discusses the impact of errors with senior staff and the need for additional work; drafts an appropriate report.

*Participates in a meeting with stakeholders*

- Helps prepare and present critical assignment findings in meeting(s) with the stakeholder(s).

## **Taxation Competencies**

*Identifies and advises on compliance and filing requirements*

- Be aware of and meet all tax deadlines foreseeing the need for internal controls processes to be put in place, and allowing for the time required for the various revisions, etc.
- Informs or counsels the employer or colleagues on the breach of specific tax rules and regulations (ethical and professional requirement).

*Prepares and files personal and/or corporate tax returns*

- Independently prepares basic tax returns for individuals and/or corporations, using the appropriate software; makes enquiries to obtain information where necessary to identify the tax treatments that apply to the situation; stays abreast of changes in the tax legislation and thinks about situations in the entity where the changes might apply.

*Prepares information to file personal and/or corporate tax returns, responds to assessments, file objections or appeals*

- Collaborate with others in researching and in documenting relevant information, identifying valid sources of reference material, taking into account that others may be a valid source of information.
- Demonstrate a strong understanding of GAAP and apply it, so that the required journal entries and adjustments required for future income taxes and taxes payables can be reconciled
- Since tax topics can be complex, communicate one's ideas clearly and precisely, with clients, colleagues or CRA representatives
- Consider additional tax services that could be offered to existing or potential clients (internal or external to the entity)

## **Governance, Strategy and Risk Management Competencies**

*Evaluates leadership processes of the board or other governing body*

- Discusses the structure of the board with colleagues/the client to obtain an understanding of how the entity governs itself; help identify where processes can be improved.

*Identifies and evaluates the audit committee's role in governance*

- Observes how the entity's audit committee fulfils its role and discusses it with colleagues/client to assess where improvements can be made.

*Understands the entity's strategic plan and planning processes and the mission, vision and strategies set out*

- Based on a good understanding of the high level structure of the entity, discusses with colleagues/ client whether the entity's strategic plan is missing any critical elements; helps identify inconsistencies between the stated mission, vision and strategies and the entity's actual operating environment and processes.

*Identifies and evaluates opportunities and risks within an entity*

- Researches and gathers internal and external information to help identify the risks and opportunities that exist within the entity's operating environment and helps assess whether a certain courses of action should be pursued (e.g. evaluate a proposed deal); discusses potential risks and opportunities with colleagues/ client; presents findings.

*Identifies the factors that impact the entity's financial strategies*

- Researches and identifies the factors that affect the entity's strategy; discusses findings with colleagues/ client and assists in a making a presentation on the factors identified.

*Evaluates the entity's performance measurement strategy*

- As part of a team, observes and enquires to evaluate the approaches used by the entity/client to monitor performance; participates in meetings where the performance measurement strategy is discussed.

*Helps evaluate an entity's plans for risk management*

- Works with colleagues/client to identify the impact of changes in the entity's operating environment on risk management policy; contributes to the development of new policies and procedures that help manage risk levels.

*Helps develop or manage courses of action to manage risks*

- As part of a team, presents suggested methods to manage risk; watches for information suggesting that risk level should be reviewed and reports unexpected findings from ongoing monitoring of information to someone more senior; collaborates with colleagues in the management of specific risks.

*Helps ensure the timely but safe access to information*

- Collaborates with colleagues to assess who currently has access to what information; as part of team, communicates to the appropriate level of management possible ways the entity can improve its access to information.

**Management Decision-Making Competencies**

*Participates in the identification of the key information needs of an entity*

- Reviews internal and external sources of information to assess needs, takes needs into account in developing an organizational chart/process chart.

*Participates in the identification of the entity's key performance indicators*

- Working alone or with others, performs external and internal research, interview, data collection to identify the key indicators or review existing indicators to ensure still appropriate.

*Identifies and/ or evaluates acquisition or sourcing decision factors (IT or other)*

- Participates in the preparation of a “business case” for an acquisition or sourcing of inputs, considering needs, cost/ benefit analysis quantitative and qualitative factors.
- Participates in the presentation for approval (oral or written), including the change process, if necessary, and the follow-up evaluation.

*Monitors and evaluates product pricing and costing systems*

- Participates in the analysis and discussion of data gathered to determine the cost of a product – including the allocation of costs.

*Evaluates make-or-buy decision factors*

- Collects data, assesses its reliability, prepares analysis, considering quantitative and qualitative factors – presents recommendation in report or orally.

*Evaluates transfer-pricing options*

- Assists others in evaluating the transfer pricing options within divisions or across separate entities by preparing relevant reports or discussing the implications of various approaches.

*Analyzes variances within costing systems/budget*

- Analyzes, interprets the findings from the analysis of variances in a complete and understandable form (oral and written). Seeks information from others to explain variances. Prepares and presents a report that documents the analysis. Assists in developing a plan to address unfavourable variances that can be improved or eliminated.

*Prepares an entity's budget*

- Participates in the development and prepares a budget for a “unit” of the entity. Assists in presenting/defending the budget.

*Prepares a cash flow projection*

- Helps gather data and assists in the preparation of a cash flow projection using the appropriate technological aids.

*Improves the information gathering infrastructure*

- Taking into account current trends in managerial accounting, identifies possible improvements to the information gathering infrastructure that exists or assists in the development of a new system.

**Finance Competencies**

*Establishes or evaluates financial objectives*

- Obtains a clear understanding of the entity's strategic direction (obtained through discussion and research); ensures, as part of discussion with colleagues/client that the financial goals align with the strategic direction; monitors the financial situation and cash flow forecasts to see if they reflect what senior management is expecting, and communicating clearly when they don't.

*Analyzes the entity's financial situation*

- Provides insight into how the entity is operating and helps explain why the entity is in the position it is; participates in a presentation of the analysis.

*Monitors cash flow*

- Gathers necessary data and prepares a cash flow analysis to ensure sufficient liquidity; discusses when there may be a cash shortfall or excess funds and discusses possible action plans with others.

*Analyzes the entity's working capital*

- Analyzes and monitors the entity's current working capital position or components of it (accounts receivable or payable management); provides advice on optimizing the level of working capital.

*Identifies and evaluates sources of funds, including financial instruments*

- As part of a team, discusses possible sources of liquidity based on the needs of the entity, identified through the cash flow analysis; assesses the role, if any, of futures or forwards; participates in discussions with outside investors or lenders.

*Develops or analyzes business plans or financial proposals*

- Participates in the development and presentation of a business plan (could be a capital project or smaller decision) which includes strategic fit/financial benefits and cost/ alternative analysis/high-level risk analysis/ and a recommendation; critically reviews a business plan to ensure the assumptions are correct, that the information is complete and provide a recommendation on whether to accept or reject the plan.

*Analyzes the purchase, expansion, or sale of a business*

- As part of a team, helps assess the risks and implications to the entity of a proposed acquisition, divestiture, etc. Participates in the presentation of the findings to senior management.

ii. Explain how the methodology used to evaluate competency is validated, and how often it is validated.

The Canadian Institute of Chartered Accountants (CICA) prepares the UFE Candidates' Competency Map and the CA Practical Experience Requirements document. At regular intervals the documents are reviewed and updated. Much of this work is done on an annual basis. These documents outline the competency expectations of an entry-level CA. The CICA has a Competency Map Committee comprised of CA members working in academia, in accounting firms and in industry that are responsible for the Competency Map.

iii. Explain how work experience is used in the assessment of competency.

The CA profession's approach to Qualification is competency-based, i.e. it focuses not just on what the CA Student knows, but also on what he or she can do with that knowledge. Thus the expectations of CA Students are expressed as "CA competencies" — the knowledge, skills and attitudes which are fully defined in The UFE Candidates' Competency Map. The emphasis in practical experience, as in all components of the Qualification process, is on ensuring the CA Student develops the competencies expected of an entry-level CA. During their terms of practical experience, CA Students are expected to acquire a wide range and significant depth of experience in the CA competencies.

The articulation of competencies creates an effective tool to help: Promote all elements of desired professional behaviour, extending beyond knowledge to include skills and professional attitude; Promote high performance standards; Measure performance; Incorporate emerging trends and changing needs; Respond to the work environment; Promote positive expectations; and Foster life-long and individual-centred learning.

For internationally trained individuals, the determination of how an applicant qualifies and whether an applicant qualifies to receive additional exemption(s) is to be competency-based, meaning the professional education and previous accounting experience of an applicant are to be considered both quantitatively and qualitatively when assessed (measured) against the competencies and the respective proficiency levels for an entry level CA in Ontario, as specified in The UFE Candidates' Competency Map and the CA Practical Experience Requirements. Again, however, the assessment process is different for those applicants who are or were members of recognized accounting bodies and non-recognized accounting bodies. Nevertheless, the competency requirements in both The UFE Candidates' Competency Map and the CA Practical Experience Requirements are grouped into six competency areas:

- Performance Measurement and Reporting
- Assurance
- Taxation
- Governance, Strategy and Risk Management
- Management Decision-Making
- Finance

The substantial equivalency basis for determining whether an applicant qualifies for additional exemptions recognizes that the specific competencies required for membership in the particular accounting body outside Canada and acquired by the applicant as a result of post-qualification accounting experience may not match precisely with the competencies set out in The UFE Candidates' Competency Map and the CA Practical Experience Requirements. The determination to be made by the Applications Committee, therefore, is whether or not the Committee is satisfied that the applicant, through his or her professional education and qualification and previous accounting experience, when considered both quantitatively and qualitatively, has demonstrated breadth and depth of competency development that is substantially equivalent to that required of an entry-level CA in Ontario.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

For those internationally trained, the determination to be made by the Applications Committee is whether an applicant has acquired as a result of his or her previous education, professional qualification(s) and previously acquired experience in accounting, the depth and breadth of competency development and the levels of proficiency for the competencies that a candidate must demonstrate at the time of writing the Uniform Evaluation (UFE).

In the case of applicants how hold or held membership in a non-recognized or non-assessed accounting body, and taking into account that the accounting body is not a body that has been determined to have requirements for qualification for admission to membership that are substantially equivalent to the

requirements of the Institute, an applicant who seeks additional exemptions from education and/or examination requirements should ordinarily have completed in total more than three years of accounting experience, including experience obtained subsequent to admission to membership in the accounting body outside Canada. In addition, the applicant should have obtained such accounting experience in positions that enabled the applicant to progress to successively more senior positions and in respect of which the applicant demonstrated progressively higher levels of proficiency as well as greater breadth and depth of competency development. The levels of proficiency – the degree or expertise an individual is expected to exhibit in a competency as specified in The UFE Candidates' Competency Map and the CA Practical Experience Requirements – varies somewhat between the specific competencies. See also the answer to question 8(J)(i) for more detail.

ii. Explain how the methodology used to evaluate prior learning is validated, and how often it is validated.

There is no formal process for validation of the methodology beyond the establishment and updating of the required competencies as described elsewhere in this report.

iii. Explain how work experience is used in the assessment of prior learning.

The Applications Committee shall review the previous education, professional qualification(s) and accounting experience of an applicant seeking additional exemptions to determine whether, taken as a whole, they establish that the applicant has demonstrated, on a substantial equivalency basis, the required breadth and depth of competency development at the levels of proficiency required of an entry-level CA in Ontario. The details of this assessment are outlined elsewhere in this report.

l) If your organization administers examinations:

i. Describe the exam format, scoring method and number of rewrites permitted.

CA students must successfully complete three examinations before becoming a CA, as follows:

1) Core Knowledge Examination – CKE

The CKE is a four-hour, computer-scored, multiple-choice examination. It is a non-disclosed examination (no solutions are published and the question papers are to be collected at the writing centres). Students are not permitted to bring any reference sources to the CKE.

The CKE is comprised of approximately 100 multiple-choice questions (MCQs). The MCQs are arranged by competency area in the same order as the UFE Candidates' Competency Map (the Competency Map). The marks allocated to each competency area are as follows:

Governance, Strategy and Risk Management 5%  
Performance Measurement and Reporting 25%  
Assurance 30%  
Finance 10%  
Management Decision-Making 15%  
Taxation 15%

Marks are not deducted for wrong answers. Students are required to achieve a minimum level of performance on the CKE not more than three years prior to the commencement of the School of Accountancy (SOA) in

order to proceed to the SOA and/or attempt the related SOA examination. Generally, it is expected that about seventy-five to eighty per cent of those who attempt the examination will meet or exceed this standard.

A student may write the examination twice a year in January and May. The student has seven years from his/her registration date with the ICAO to successfully complete the CKE. If there are medical or compassionate reasons supporting the student's inability to successfully complete the CKE within these seven years, he/ she may petition the ICAO Applications Committee to be given permission to attempt the CKE again.

## 2) School of Accountancy (SOA) Examination

The SOA Examination is an analytical examination comprised of multi-competency questions, however there is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various scenarios.

The primary objectives of the Professional Program examinations (CKE and SOA) are to assess students' readiness to attempt the UFE and to provide those permitted to write the UFE with an assessment of the core knowledge and core competencies demonstrated on the examinations. The Competency Map describes the objectives, knowledge and skill expectations of the UFE and is used by the examinations committee in setting the scope of the examinations and the standards required to proceed to the UFE.

Those students who, through their CKE and SOA results, demonstrate a reasonable level of readiness to attempt the UFE, will be permitted to proceed. The passing standard will be determined for each Professional Program examination by the examinations committee in consultation with the director of the SOA and the supervisor of the examination marking centre.

A student has seven years from the date of registration with the ICAO to successfully complete the SOA examination. The SOA examination can be written once a year in June. If there are medical or compassionate reasons supporting the student's inability to successfully complete the SOA examination within these seven years, he/ she may petition the ICAO Applications Committee to be given permission to attempt the SOA examination again.

## 3) Uniform Evaluation

In Ontario, students have four attempts at the UFE. A student must attempt the UFE within seven years of his/her registration with the ICAO and successfully complete the UFE within ten years of his/ her registration with the ICAO. If there are medical or compassionate reasons supporting the student's inability to successfully complete the UFE within these ten years, he/ she may petition the ICAO Applications Committee to be given permission to attempt the UFE again.

The UFE is a three day national examination normally held in September. The purpose of the UFE is to assess whether candidates have acquired the competencies required of an entry-level CA through a uniform written evaluation that all CAs must pass in order to qualify for entry to the profession.

The CICA is responsible for the UFE through the Board of Evaluators. The Board of Evaluators (BOE or board) comprises a chair and nine members. The chair and one bilingual member are appointed by the Education & Qualifications Committee (EQC); the other eight are appointed by the provincial institutes. Board members are appointed for a three-year term and the chair for a two year term.

The BOE's responsibilities, as set out in its terms of reference, include:

- Setting the UFE in accordance with the CA Candidates' Competency Map (the Map) and other directions from the EQC.
- Submitting the UFE and the evaluation guides to the provincial institutes for review.
- Marking the candidates' responses and recommending to the provincial institutes the pass or fail standing that should be given to each candidate.
- Reporting annually on the UFE to the provincial institutes, in such form and detail and at such time as is satisfactory to the EQC.

Each board member is actively involved in the preparation of the UFE simulations, the setting of the passing profile, the preparation of evaluation guides, and the supervision of the evaluation process.

Board members are jointly responsible for determining the passing standard.

#### The Decision Model

The pass/fail decision model used by the board has three key decision points, or levels, are applied in reaching the pass/fail decision, as follows:

1) The response must be sufficient, i.e., the candidate must demonstrate competence on the primary indicators (Level 1). In assessing sufficiency, the board considered the number of times that a candidate achieved “Competent” and/or “Reaching Competence” across all primary indicators (both specific competencies and pervasive qualities).

2) The response must demonstrate depth in the areas of Performance Measurement and Assurance (Level 2). In assessing depth the board considered the number of times that a candidate achieved “Competent” in each of the Assurance and Performance Measurement primary indicators.

3) The response must demonstrate breadth across all areas of the Map, by not having avoided a particular competency area (Level 3). In assessing breadth the board considered the number of times that a candidate achieved “Reaching Competence” across primary indicators in each of the specific competency areas. If a candidate failed to demonstrate breadth on the basis of the primary indicators, the board considered the information provided by the secondary indicators for the deficient competency area.

#### Evaluation guides

The board applies evaluation procedures that enable it to decide which candidates demonstrate readiness to practise public accounting. An evaluation guide was prepared for each simulation included in the Uniform Evaluation. Besides identifying the primary and secondary indicators of competence, each evaluation guide includes carefully defined performance levels to assist markers in evaluating a candidate’s competence relative to the indicators. Five categories of performance are given for each primary indicator. The candidate’s performance must be ranked in one of the five categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent
- Highly competent

For each secondary indicator, the candidate’s performance is ranked in one of three categories:

- Not addressed
- Nominal competence
- Competent

#### Preparation and structure of the UFE

The CA Qualification staff of the Education Services department of the CICA maintains a pool of simulations sufficiently large and broad in scope to provide a variety of alternative simulations embracing all sections of the Map. The board provides guidance as to the content and nature of simulations to be included in the pool.

The board staff work in conjunction with authors to ensure that simulations achieve the overall intent and design objectives while adhering to the competencies and the proficiency levels specified in the Map. The board selects simulations from the pool maintained by the staff, and reviews and refines these simulations to make up the annual three-paper evaluation.

#### Setting the passing standard

In determining which candidates pass the UFE, the BOE uses a passing profile. A candidate is judged in relation to the board’s pre-established expectations of an entry-level chartered accountant. To meet the passing profile, a candidate’s response must meet the three levels defined earlier.

In setting the passing profile, the board considers the following:

- The competency area requirements.
- The level of difficulty of each simulation.
- The level of difficulty of each competency indicator.
- The design and application of the evaluation guides.
- Comments from leaders and assistant leaders regarding any marking difficulties encountered or any time constraints noted.

- Possible ambiguity of wording or of translation of a simulation.

#### Determining which candidates pass

Near the completion of the marking process, board members each read a sample of candidate responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, and on the evaluation of each candidate made by the markers, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas.

Prior to the fair pass meeting, board members each read a sample of candidate responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number of valid opportunities available to candidates to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three-paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process.

In reaching its decision, the board determines which candidates pass on a national basis only, without regard to provincial origin or language. Similarly, the detailed comments are based on analyses of the performance of all candidates. The board leaves the interpretation of provincial results to the provincial institutes.

#### MEMBERSHIP CANDIDATES

Membership Candidates must successfully complete the CARE before becoming a CA

#### CA Reciprocity Examination – CARE

The CARE is the means by which the Institutes of Chartered Accountants (CA) in Canada and Bermuda measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CA qualification program.

The CARE examines membership candidates on their knowledge of Canadian accounting and assurance standards, the rules of professional conduct, Canadian taxation and Canadian business law.

The philosophy underlying the Institutes of CA in Canada and Bermuda's qualification processes is summarized as follows:

- (i) the public interest must be protected and the integrity of the CA designation maintained by ensuring that members of accounting bodies outside Canada who apply for the CA designation in one of the Institutes of CA in Canada and Bermuda embody the high standards of education, technical competence and professionalism associated with CAs in Canada and Bermuda;
  - (ii) while the requirements to be completed by all those accepted by the Institutes of CA in Canada and Bermuda as membership candidates must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
  - (iii) the qualification processes and the regulations on which they are based must be administered equitably.
- The CARE consists of two three-hour papers written over two consecutive days:

- Day 1 of the CARE tests knowledge of accounting (approximately 50 marks) and assurance standards (approximately 50 marks).
- Day 2 of the CARE tests knowledge of Canadian taxation (approximately 50 marks), rules of professional conduct/ethics (approximately 30 marks) and Canadian business law (approximately 20 marks).

The 2009 CARE syllabus comprises the following:

CICA Pronouncements to March 31 of the year in which the CARE is set:

- CICA Handbook - Accounting (including Accounting Guidelines, Emerging Issues Committee Abstracts and Exposure Drafts of proposed revisions);
- CICA Handbook - Assurance (including Assurance Guidelines, EDP Guidelines and Exposure Drafts of proposed revisions);

- Public Sector Accounting Handbook (including Guidelines and Exposure Drafts of proposed revisions); and  
- Guidance of the Risk Management and Governance Board (formerly known as the Criteria of Control Board) (Guidance on Control, November 1995 and Guidance on Assessing Controls, April 1999);  
Federal Taxation Legislation enacted as of March 31 of the year in which the CARE is set;  
The Rules of Professional Conduct, and  
Canadian Business Law.

The Examinations Committee (EC) is responsible for the selection of examination topics (validity and relevance), the review and approval of the examination questions (difficulty and comparability with prior CARE offerings), the review and approval of the marking process (evaluation guide development, independent double marking and arbitration), and the review and approval of the examination results (passing standard and fairness).

CARE questions, evaluation guides and suggested solutions are prepared by external authors on topics recommended by the EC; the authors are CA specializing in the area of the questions commissioned to them; CA-Lawyer are preparing business law and rules of professional conduct questions.

The EC reviews the questions, evaluation guides and suggested solutions and ensure that the questions are relevant and the CARE is a valid test of the CARE's objectives. Any deficiencies in the design of the questions are resolved by the Associate Director of Education, in consultation with the authors of the questions. Revised questions and related materials are submitted to the EC for review and approval.

Markers are assigned to a team in their area of competency. A team is at least composed of two markers. Photocopies of sample papers are provided to markers to perform test marking prior to live marking. Each team debriefs its marking results and must reach a marking consensus on the application of the evaluation guides. Any deficiencies in the evaluation guide are resolved by the Associate Director of Education, and revised guides retested.

All answer papers are marked and earned marks noted on the evaluation guides only with not markings/comments on the answer papers. Checkers ensure that each page of the answers has been considered for marking and that marks have been properly tallied.

Results are analyzed and papers falling within a range are selected for second marking; usually 40% to 50% of all papers are selected for second marking, each paper being assigned to a different marker in the team. The same checks as in the first marking are performed to ensure completeness, accuracy and reliability of the result's data.

The results of the second marking are analyzed and compared to the first marking results. When discrepancies of more than one mark exist between first and second marking, the two markers meet to arbitrate the paper and reach a consensus on the final mark. When discrepancies of one mark or less exist, the final mark is determined by averaging the first and second marking results.

The EC also determines the passing standard for the CARE, in consultation with the Director of Education and the Associate Director in charge of the CARE marking centre. In determining the passing standard, papers around an estimated pass mark are selected, read and ranked by the Director and one or two Associate Director(s) of Education. The ranking is based on an overall assessment of the strengths and weaknesses of a given paper.

ii. Describe how the exam is tested for validity and reliability. If results are below desired levels, describe how you correct the deficiencies.

#### 1. CKE

The Education department ensures that the following indicators are at acceptable levels for each CKE: the Spearman-Brown index, the Kuder-Richardson20 formula and the Kuder-Richardson21 formula. In addition, to

ensure the answer key is valid, all questions with a negative bi-serial and questions where less than half of the students selected the correct answer are reviewed. If there is a problem with a question, all students are awarded that question as correct.

In order to determine the appropriate passing score, three steps are taken which are described below.

A. Equate the performance on the repeat questions

B. Reassess the level of difficulty based on actual results

The level of difficulty established for each question is set by the Examination Committee. Where actual results differ from the assessed value by  $>0.3$  or  $<-0.2$  the level of difficulty is revised where appropriate. As a result of the adjustments to the level of difficulty, the expected initial passing score is adjusted.

C. Changes by area for normative adjustments

Each competency area is assessed to see if an adjustment is required. The competency areas are as outlined by the UFE Candidates' Competency Map and are as follows:

- 1) Governance, Strategy and Risk management
- 2) Performance Measurement and reporting
- 3) Assurance
- 4) Finance
- 5) Management Decision-Making
- 6) Taxation

The actual assessment mark should be higher than the assessed mark value. If the difference is greater than 0.10, an adjustment is made to the assessed mark.

## 2. SOA Examination

Validity and reliability of how the exam is tested is the responsibility of the ICAO Education staff, the marking centre supervisor, the markers at the SOA marking centre and the Exam Committee. ICAO Education staff develops an evaluation guide for each question on the examination. The Exam committee approves the evaluation guides. Once the examination is written, the evaluation guides are tested by the markers to ensure they are valid and reliable. Each question has a team of markers to test the evaluation guide before the students' responses are marked. The candidate's performance must be ranked in one of the five categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent
- Highly competent

The marking process is as follows:

### Consistency Marking:

Each team marks and discusses a minimum of seven common papers (i.e., photocopies of the same response). The objective of this phase is to apply the preliminary evaluation Guide interpretations (as set by the Education staff and marking centre supervisor) to actual papers and to ensure that each indicator is being interpreted and applied similarly by each marker. Markers make comments on their master Guides to ensure that each indicator would be consistently applied during the live marking phase. Movement up the Guide "ladder" for each indicator on each paper is tracked to ensure that consistency among the markers could be confirmed. During discussions, care is taken to ensure that indicator levels are awarded consistently for the level of competency demonstrated by the student. The objective of this procedure is enhance consistency and to ensure that the application of the Guide would be consistent throughout the various phases of the centre.

### Test Marking:

Once the Team Leaders, of the ICAO Education staff, the marking centre supervisor are satisfied that general consistency had been attained, each team then marks a cumulative sample of between 170 and 200 papers. The marking system charts the number of times each level of competency is awarded for each indicator in total and by marker. The objectives of this phase are to:

- Identify valid considerations and alternative solutions not included in the solution;
- Assess whether the upper range of the available marks for each question is likely to be awarded;
- Ensure that a full range of marks is being awarded by each marker and to obtain a preliminary idea of the anticipated mean on each question;
- Identify areas where markers are not consistent in applying the Guides; and
- Obtain a number of test marks under simulated live marking conditions.

After the marking of the test papers, expectations are adjusted accordingly and amendments to the application of the Guides are made as necessary to ensure an appropriate range of marks. The team reviews the results with the ICAO Education staff and the marking centre supervisor. Each team then reviews the number of times each marker awards each level of competence for each indicator. Where significant disparities are noted between markers on individual indicators, interpretation is clarified. At this stage, an assessment is made as to whether the full range of the levels of competence (i.e., Not addressed to Highly Competent) is being used. The evaluation guide is then set and each team then marks additional common papers to apply the adjusted Guides to further enhance consistency. Being satisfied that all objectives had been met, live marking then commences.

#### Live Marking:

The following control procedures are in place during the live marking phase:

Both Team Leaders on each team remark papers of each other team member throughout the centre. Differences in the application of the Guide by individual markers are identified and discussed with the marker. Each team member is asked to discuss unusual responses or judgment issues with the Team Leader and the team if beneficial. As a result, the consistency of markers is monitored throughout the centre.

The frequency of competency levels awarded for each indicator comparing each marker to the team results are monitored throughout the live phase to identify any marker who appears to be deviating from the group norm or shifting in his or her application of the Guide.

#### Re-Marking:

Approximately 50% of the papers are selected for re-marks.

During the initial marking, all papers are marked in the marking system. The markers entered notes in the marking system for each indicator to provide a trail of the page numbers relevant to each indicator. No marks are made on the paper other than a marker's initial to indicate that each page has been read. The second marking is completely objective. The initials are checked 100% for completeness by ICAO contract staff after both the marking and re-marking phases.

#### Internal Consistency Checks and Arbitration:

The system compares the first and second marking and highlights any indicators where different assessments are made with the objective of ensuring internal consistency and to ensure that the candidates are assessed appropriately. On all questions, every difference noted on the indicators is reviewed. The marker arbitrating the differences arrives at an arbitrated final assessment for each indicator. Comments are also arbitrated.

### 3. UFE

#### Evaluation guides

The board applies evaluation procedures that enable it to decide which candidates demonstrate readiness to practise public accounting. An evaluation guide was prepared for each simulation included in the Uniform Evaluation. Besides identifying the primary and secondary indicators of competence, each evaluation guide

includes carefully defined performance levels to assist markers in evaluating a candidate's competence relative to the indicators. Five categories of performance are given for each primary indicator. The candidate's performance must be ranked in one of the five categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent
- Highly competent

For each secondary indicator, the candidate's performance is ranked in one of three categories:

- Not addressed
- Nominal competence
- Competent

#### Setting the passing standard

In determining which candidates pass the UFE, the BOE uses a passing profile. A candidate is judged in relation to the board's pre-established expectations of an entry-level chartered accountant. To meet the passing profile, a candidate's response must meet the three levels.

In setting the passing profile, the board considers the following:

- The competency area requirements.
- The level of difficulty of each simulation.
- The level of difficulty of each competency indicator.
- The design and application of the evaluation guides.
- Comments from leaders and assistant leaders regarding any marking difficulties encountered or any time constraints noted.
- Possible ambiguity of wording or of translation of a simulation.

#### Determining which candidates pass

Near the completion of the marking process, board members each read a sample of candidate responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, and on the evaluation of each candidate made by the markers, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas.

Prior to the fair pass meeting, board members each read a sample of candidate responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number of valid opportunities available to candidates to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three-paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process.

In reaching its decision, the board determines which candidates pass on a national basis only, without regard to provincial origin or language. Similarly, the detailed comments are based on analyses of the performance of all candidates. The board leaves the interpretation of provincial results to the provincial institutes.

#### 4. CARE

The Examinations Committee (EC) is responsible for the selection of examination topics (validity and relevance), the review and approval of the examination questions (difficulty and comparability with prior CARE offerings), the review and approval of the marking process (evaluation guide development, independent double marking and arbitration), and the review and approval of the examination results (passing standard and fairness).

CARE questions, evaluation guides and suggested solutions are prepared by external authors on topics recommended by the EC; the authors are CAs specializing in the area of the questions commissioned to them; a CA-Lawyer prepares business law and rules of professional conduct questions.

The EC reviews the questions, evaluation guides and suggested solutions and ensure that the questions are relevant and the CARE is a valid test of the CARE's objectives. Any deficiencies in the design of the questions

are resolved by the Associate Director of Education, in consultation with the authors of the questions. Revised questions and related materials are submitted to the EC for review and approval.

CARE results are analyzed and papers falling within a range are selected for second marking; usually 40% to 50% of all papers are selected for second marking, each paper being assigned to a different marker in the team. The same checks as in the first marking are performed to ensure completeness, accuracy and reliability of the results' data.

The results of the second marking are analyzed and compared to the first marking results. When discrepancies of more than one mark exist between first and second marking, the two markers meet to arbitrate the paper and reach a consensus on the final mark. When discrepancies of one mark or less exist, the final mark is determined by averaging the first and second marking results.

The EC also determines the passing standard for the CARE, in consultation with the Director of Education and the Associate Director in charge of the CARE marking centre. In determining the passing standard, papers around an estimated pass mark are selected, read and ranked by the Director and one or two Associate Director(s) of Education. The ranking is based on an overall assessment of the strengths and weaknesses of a given paper.

### iii. State how often exam questions are updated and the process for doing so.

#### CARE

The questions used in the CARE are updated annually. The Examinations Committee (EC) is responsible for the selection of examination topics (validity and relevance), the review and approval of the examination questions (difficulty and comparability with prior CARE), the review and approval of the marking process (evaluation guide development, independent double marking and arbitration), and the review and approval of the examination results (passing standard and fairness).

CARE questions, evaluation guides and suggested solutions are prepared by external authors on topics recommended by the EC; the authors are CA specializing in the area of the questions commissioned to them; CA-Lawyer are preparing business law and rules of professional conduct questions.

The EC reviews the questions, evaluation guides and suggested solutions and ensure that the questions are relevant and the CARE is a valid test of the CARE's objectives. Any deficiencies in the design of the questions are resolved by the Associate Director of Education, in consultation with the authors of the questions. Revised questions and related materials are submitted to the EC for review and approval.

#### CKE

Questions are updated at each offering. Repeat Questions are updated and new questions are reviewed by an ICAO Education Associate Director and then reviewed by the exam committee, another Associate Director and the Director to ensure they are technically correct at the time of the exam.

#### SOA

All questions are new for each offering and are reviewed by 2 Associate Directors, the Director, a sub-committee of the exam committee and 1 or 2 outside consultants to ensure they are technically correct.

#### UFE

All questions are new for each offering and are written in writing workshops far in advance of the examination date. The questions are reviewed by the Board of Evaluators (a ten person team) as well as CICA staff, provincial reviewers and outside technical reviewers. Questions are professionally edited for correct grammar and are translated into French by the CICA translation department.

Please identify and explain the changes in your registration practices relevant to this section that occurred between last year's report and this year's report (i.e., changes that occurred between your 2008 Fair Registration Practices Report and your 2009 Report).

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

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### Third-Party Organizations (9 / 13)

a) List any third-party organizations (such as language testers, credential assessors or examiners) relied upon by your organization to make assessment decisions.

With the exception of IQAB, which is a CA profession national body, the Institute does not use outside assessment organizations. Internal education assessments may be done if needed. An applicant may, at their discretion, provide an assessment completed by an assessment organization to supplement their application. The IQAB process has been discussed elsewhere in this report.

b) Explain what measures your organization takes to ensure that any third-party organization that it relies upon to make an assessment:

i. provides information about assessment practices to applicants

Not applicable. IQAB does not deal directly with applicants.

ii. utilizes current and accurate information about qualifications from outside Canada

Not applicable.

iii. provides timely decisions, responses and reasons to applicants

Not applicable.

iv. provides training to individuals assessing qualifications

Not applicable.

v. provides access to records related to the assessment to applicants

Not applicable.

vi. accommodates applicants with special needs, such as visual impairment

Not applicable.

c) If your organization relies on a third party to conduct credential assessments:

i. Explain how the third party determines the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment.

Not applicable.

ii. Describe the criteria that are applied to determine equivalency.

Not applicable.

iii. Explain how work experience is taken into account.

Not applicable.

d) If your organization relies on a third party to conduct competency assessments:

i. Describe the methodology used to evaluate competency.

Not applicable.

ii. Explain how the methodology used to evaluate competency is validated, and how often it is validated.

Not applicable.

iii. Explain how work experience is used in the assessment of competency.

Not applicable.

e) If your organization relies on a third party to conduct prior learning assessments:

i. Describe the methodology used to evaluate prior learning.

Not applicable.

ii. Explain how the methodology used to evaluate prior learning is validated, and how often it is validated.

Not applicable.

iii. Explain how work experience is used in the assessment of prior learning.

Not applicable.

f ) If your organization relies on a third party to administer examinations:

i. Describe the exam format, scoring method and number of rewrites permitted.

Not applicable.

ii. Describe how the exam is tested for validity and reliability. If results are below desired levels, describe how you correct the deficiencies.

Not applicable.

iii. State how often exam questions are updated and the process for doing so.

Not applicable.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

## Training (10 / 13)

a) Describe the training that your organization provides to:

### i. individuals who assess qualifications

Members of the Applications Committee are provided with an orientation session at the commencement of their term on the Committee. They receive additional training when available on cultural differences and other related issues. Ongoing updates are provided to the Committee on changes to the Institute's bylaws or regulations as they may affect applicant assessment. Because most members of the Committee are CAs they are familiar with the training process and the competencies required of an entry-level CA.

Staff members are trained in the application of the Institute's bylaws, policies and procedures by more senior staff such as Associate Directors or the Director. Qualifications for certain positions within the Institute require that the incumbent have specialized knowledge of the assessment process or be a CA. Ongoing professional development is provided by the Institute as part of an employee's annual goals and objectives. Staff members also attended training on cultural diversity and on other topics as may be required as part of their ongoing training.

### ii. individuals who make registration decisions

Staff is involved in the process of creating policies, procedures and bylaws that may affect the registration process and decisions. They are therefore, very familiar with the policy and the objectives of the policy. Ongoing updating of the Institute's bylaws, etc. are part of the day-to-day operations of the Institute and information is circulated within the Institute on any changes as they occur. When available, staff will attend cultural diversity training. Staff members are also generally expected to complete continuing professional development and job related training during the year as part of their yearly objectives.

The composition of the Membership Committee is described elsewhere in this report. The Committee consists of three CAs and one public representative.

### iii. individuals who make internal review or appeal decisions

Staff is involved in the process of creating policies, procedures and bylaws that may affect the registration process and are therefore familiar with the policy and the objectives of the policy. Ongoing updating of the Institute's bylaws, etc. are part of the day-to-day operations of the Institute. When available, staff attend cultural diversity training.

Members of the Applications Committee and the Appeal Committee receive an orientation regarding their duties, responsibilities and how to interpret and apply the Institutes' bylaws and policies. Ongoing training and updating of information takes place as needed. Committee members also attend cultural diversity training and any other training specific to the function of the committee. Appeal Committee meetings have legal counsel in attendance to provide advice regarding legal matters which may be outside of the expertise of individual committee members.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

## Agreements on the Recognition of Qualifications (11 / 13)

Examples of agreements on the recognition of professional qualifications include mutual recognition, reciprocity and labour mobility agreements. Such agreements may be national or international, between regulatory bodies, associations or jurisdictions.

a) List any agreements on the recognition of qualifications that were in place during the reporting period.

Agreements have been in place for a number of years for recognized foreign accounting bodies. These have not changed with the exception of the state boards of accountancy from the United States which have over time, modified their education requirements. Those that meet the Institute's requirements and offer mutual recognition of CAs remain on the list of recognized state boards. The Recognized Accounting Bodies are:

- The Institutes of Chartered Accountants of Australia
  - The Institutes of Chartered Accountants of England and Wales
  - The Institutes of Chartered Accountants of Ireland
  - The Institutes of Chartered Accountants of New Zealand
  - The Institutes of Chartered Accountants of Scotland
  - The Institutes of Chartered Accountants of South Africa
  - Ordre des experts comptables et des comptables agréés, France
  - The Hong Kong Institute of Certified Public Accountants having completed the Qualifying Program (Professional Program and Final Professional Examination)
  - The Institute des Reviseurs d'Enterprises de Belgique
  - The Instituto Mexicano de Contadores Publicos
  - The Japanese Institute of Certified Public Accountants
  - The Netherlands Institute of Register Accountants
- Any State Boards of Accountancy in the United States of America which have adopted the 150 hour education requirement for the CPA designation or for the CPA designation and licensure and which exempt Ontario CAs from the requirement to pass the uniform CPA examination. The list of acceptable state boards is updated when required. The last update was completed in June 2009.

The government of Ontario entered into a labour mobility agreement with the other provides (the Agreement on Internal Trade). However, there are six exemptions from the agreement including an exemption for public accounting. The exemption may be summarized as follows:

- Ontario will assess the qualifications of workers against Ontario's public accounting certification requirements. While applicants with a Chartered Accountant designation can be assessed by the Institute of Charter Accountants Ontario, applicants with either a Certified General Accountant or Certified Management Accountant designation cannot be assessed until the Ontario regulatory authorities for their professions are authorized to grant public accounting licences.

b) Explain the impact of these agreements on the registration process or on applicants for registration.

An applicant that is a member or a former member of a recognized accounting body will be required to proceed in the registration process as previously described elsewhere in this report. If the applicant does not come from a recognized state board of accountancy then he or she is encourage to seek membership in a state board that meets the Institute's requirements. For those applicants who are not a member or a former member of an accounting body with mutual recognition, the process described elsewhere in this survey applies.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

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## Data Collection (12 / 13)

### Languages in which application information materials are available

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

Language	Yes/No
English	Yes
French	No
Other (please specify)	

### Paid staff employed by your organization

b) 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, 1 full-time employee and 1 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	124
Staff involved in appeals process	4

**Countries where internationally educated applicants were initially trained**

c) In the following table, enter the top source countries where your applicants\* were originally trained in the profession (**excluding** Canada), along with the number of applicants from each of these source countries.

Enter the country names in descending order. (That is, enter the source country for the greatest number of your applicants in the top row, the source country for the second greatest number in the second row, etc.)

Use the dropdown menu provided in each row to select the country.

Note that only one country can be reported in each row. If two or more countries are tied, enter the information for these tied countries in separate rows.

Country of training (Canada excluded)	Number of applicants in the reporting year
U.S.	41
U.K.	11
S. Africa	9
India	6
Pakistan	1
Mexico	1
Zimbabwe	1
Ghana	1
n/a	
n/a	

\*Persons who have applied to start the process for entry to the profession.

Select "n/a" from the drop-down list if you do not track this information. Enter "0" in a "Number of applicants" field if you track the information, but the correct value is zero.

**Jurisdiction where members were initially trained**

d) Indicate where your members\* were initially trained in the profession (use only whole numbers; do not enter commas or decimals).

The numbers to be reported in the **Members** row are the numbers on December 31<sup>st</sup> of the reporting year. For example, if you are reporting registration practices for the calendar year 2009, you should report the numbers of members in the different categories on December 31<sup>st</sup> of 2009.

	<b>Jurisdiction where members were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)</b>					
	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>Unknown</b>	<b>Total</b>
<b>Members on December 31<sup>st</sup> of the reporting year</b>	29143	3085	283	1330		<b>33841</b>

\* Persons who are currently able to use the protected title or professional designation of the profession.

*Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.*

Additional comments:

Data for this section reflects a refinement in collection and extraction methods when compared to 2008.

### Applications your organization processed in the past year

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

	<b>Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)</b>					
<b>from January 1<sup>st</sup> to December 31<sup>st</sup> of the reporting year</b>	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>Unknown</b>	<b>Total</b>
<b>New applications received</b>	1158	70	41	29		<b>1298</b>
<b>Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)</b>	1140	0	41	27		<b>1208</b>
<b>Inactive applicants (applicants who had no</b>						

<b>contact with your organization in the reporting year)</b>	N/A	N/A	N/A	N/A	N/A	<b>0</b>
<b>Applicants who met all requirements and were authorized to become members but did not become members</b>	N/A	N/A	N/A	N/A	N/A	<b>0</b>
<b>Applicants who became members</b>	1092	70	22	18		<b>1202</b>
<b>Applicants who were authorized to receive an alternative class of licence* but were not issued a licence</b>	n/a	N/A	N/A	N/A	N/A	<b>0</b>
<b>Applicants who were issued an alternative class of licence*</b>	N/A	N/A	N/A	N/A	N/A	<b>0</b>

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

	<b>Class of licence</b>	<b>Description</b>
<b>a)</b>	N/A	N/A
<b>b)</b>		
<b>c)</b>		
<b>d)</b>		
<b>e)</b>		
<b>f)</b>		
<b>g)</b>		
<b>h)</b>		
<b>i)</b>		
<b>j)</b>		

**Reviews and appeals your organization processed in the past year**

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of 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)					
	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	N/A	N/A	N/A	N/A	N/A	<b>0</b>
Applicants who initiated an appeal of a registration decision	0	0	1	2	0	<b>3</b>
Appeals heard	0	0	1	2	0	<b>3</b>
Registration decisions changed following an appeal	0	0	0	0	0	<b>0</b>

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

The Institute did not maintain comprehensive statistics regarding "internal reviews" as contemplated by this question. It is anticipated that some stastics will be available for the 2010 report.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

## Certification (13 / 13)

I hereby certify that:

- I have reviewed the information submitted in this Fair Registration Practices Report (the "Report").
- All information required to be provided in the Report is included.
- The information contained in the Report is accurate.

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

Title: Director- Admissions, Membership & Licensing

Date: February 28, 2010

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