

# Fair Registration Practices Report

## Certified General Accountants (2014)

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

### 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

Effective July 2, 2014, Certified General Accountants of Ontario ("CGA Ontario") and CPA Ontario signed the Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014. Unification was approved by member votes.

All students registered with CGA Ontario were automatically registered as students with CPA Ontario on July 2, 2014. Upon successful completion they will be admitted to membership by both CGA Ontario and CPA Ontario. The unification will be referenced throughout this document as this has been a year of transition for CGA Ontario and for students enrolled in the CGA program.

With regard to initiating the registration process, CGA Ontario provides information about the registration process on the CGA website ([www.cga-ontario.org](http://www.cga-ontario.org)), on a microsite designed specifically for prospective students ([www.cga-domore.org](http://www.cga-domore.org) – which was accessible until mid-November 2014 when recruiting students to the CPA program became the priority), in the CGA publications and through the CGA liaison efforts.

The website features a "Become a CGA" section as one of the major menu items on the homepage. This section describes the path to the CGA designation and how to initiate the process with the end goal of providing applicants with clear and distinct pathways to the designation. The "Become a CGA" section provides applicants with instructions and a path to the designation, unique to their academic background.

There are six areas available:

##### 1. Working Professional

This section invites working professionals to book a one-on-one meeting with an adviser who will walk them through the admission process.

##### 2. Internationally Educated Professional (IEP)

This section lists the required documents (including acceptable alternatives) and the assessment process for IEPs to apply to the program. An overview of the requirements of the program is also provided.

##### 3. Future Licensed Public Accountant (LPA)

This section discusses the academic and professional experience requirements to become a licensed public accountant. Post-secondary institution policies which meet the requirements to become an LPA are also provided on this page. This page has now been removed as no new students are being accepted into the CGA licensure path. Only students currently enrolled in the CGA LPA program will be allowed to complete the LPA program.

#### 4. Post-Secondary Students

This section links individuals to the DO MORE prospective students microsite ([www.cga-domore.org](http://www.cga-domore.org) – until mid-November 2014) that outlines the benefits of obtaining the CGA designation, personal testimonials from newly designated CGAs, the application process and enrolment information. As of July 1, 2014, CGA is no longer marketing the CGA program to post-secondary students and focusing on recruiting students for the CPA designation.

#### 5. High School Students

This section links individuals to the DO MORE high school students microsite ([www.cga-domore.org/highschool](http://www.cga-domore.org/highschool) – until mid-November 2014) which outlines the benefits of obtaining the CGA designation, the post-secondary schools that provide advanced entrance in the CGA program, and application and enrolment information. As of July 1, 2014, CGA is no longer marketing the CGA program to high school students.

#### 6. High School Teachers

This section links individuals to the DO MORE high school teachers' microsite ([www.cga-domore.org/teachers.org](http://www.cga-domore.org/teachers.org) – until mid-November 2014) that outlines the benefits of obtaining the CGA designation, provides guides for teachers to discuss the designation with students, and provides an opportunity for teachers to request an adviser from CGA Ontario to visit their classroom and speak to their students about the CGA designation. As of July 1, 2014, CGA is no longer marketing the CGA program to high school teachers.

On each of the above landing pages, individuals are provided with an "Enrol Now" link which directs them to step-by-step instructions on how to enrol in the program, as well as access to CGA Ontario's online services. All program application forms are online forms and include instructions and list required documentation at the start of each application. The process to submit necessary documentation is detailed at the start of the application. CGA continues to enroll new students who will transition to CPA Ontario.

Until November 2014, a registration guide was available to assist applicants when completing an online application, which included:

- The steps to complete an application.
- The required items for an application.
- Helpful links, including links to transfer credit policies, the Student Handbook and translation services.
- Instructions on how to submit transcripts and supporting documentation.
- Potential variables that may slow the registration process down and tips to avoid them.

In 2014, the CGA business development team held a "Do More to Succeed" event where prospective students could learn more about the benefits of the designation and sit down with an Association representative to complete their application. A notary public was present at the event so international applicants could have their transcripts notarized for submission. This service was provided free of charge to applicants. The business development team also phoned applicants who had initiated but not yet completed an online application to proactively address any questions they may have and remind them of upcoming program deadlines. Effective July 2014, the practice of calling applicants has ceased due to the unification of the accounting profession.

Individuals may request assistance in the enrolment process by submitting an online request including their contact details. An adviser will connect with each individual within 1-2 business days to assist in the enrolment process. Applicants can also book a one-on-one in person advisement session if they require further assistance in the enrolment process.

Applicants can connect with the CGA client service advisers via telephone, email and in person to discuss the registration process and registration requirements.

CGA Ontario produces documents outlining the steps for applicants to begin the registration process. Applicants can find information tailored to their unique situation on the CGA website. If an applicant requires more information they can:

- Review the CGA “DO MORE in Your Accounting Career Guidebook” or visit the CGA prospective student’s microsite that outlines the registration process and program requirements (until mid-November 2014).
- Book a one-on-one in person or telephone information session. These sessions can be booked through the CGA website or by telephone. In 2014, these advisement sessions were increased to ensure students were making informed decisions during the winding down of the CGA program (last examinations August 2015).
- Contact CGA during regular business hours and speak with a client service adviser who can provide information in person at reception, on the telephone or by email.

The CGA admissions and registration staff meet regularly to discuss changes to the registration process. Admissions and registration staff edit the content of the CGA website to ensure all of the information is accurate and current. All website content is reviewed by the CGA marketing and communications department to ensure information and documentation is clear and consistent. The new 2014-15 Student Handbook highlighted information and changes that pertained to the unification of the profession and transitioning to the CPA program or completing the CGA legacy program. ([http://cga-ontario.org/Publications/Student\\_Handbook.aspx](http://cga-ontario.org/Publications/Student_Handbook.aspx)).

## b) requirements for registration

CGA Ontario outlines the registration requirements on the CGA website, online application forms, during information sessions and through the CGA client service advisers.

Applicants can connect with the CGA client service advisers via telephone, email and in person to discuss the registration process and registration requirements. The CGA business development team communicates registration requirements to high school students, university students and internationally educated professionals at regularly scheduled information sessions, school visits and career fairs. Customized information sessions are held for internationally educated professionals. As of July 1, 2014, CGA is no longer marketing the CGA program to high school or post-secondary students.

Applicants who complete a credential assessment are provided a report indicating their results. Applicants are notified by email that the results of the application are complete and available in their secure online portal. The credential assessment report indicates granted transfer credits and the status of the applicant’s degree requirement.

These applicants can contact CGA to discuss the results with an adviser who is familiar with the transfer credit policy and enrolment steps. The report is discussed with the applicant and the next steps for enrolment are provided.

To be admitted into membership, candidates are required to complete the courses in the CGA program of professional studies, obtain a university degree and satisfy the professional experience requirement. Students can track their completion of the requirements in their account on CGA Ontario’s online services ([www.cga-ontario.org](http://www.cga-ontario.org)).

## 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

CGA Ontario includes details of how the requirements for registration can be fulfilled on the CGA website. The CGA client service advisers and student services staff members are trained to answer specific enquiries regarding the requirements for registration.

### CGA Legacy Students (students who will finish under the CGA program)

To meet the academic course requirements, students must complete 18 courses with CGA Ontario or complete courses deemed equivalent by the Association. Acceptable courses offered at post-secondary institutions in Ontario are listed online on the main website and are categorized by school. Information is provided on transfer credit policies for universities and colleges in Ontario. Transfer credits can be granted for all courses with the exception of the final two capstone examinations: Issues in Professional Practice (PA1) and Strategic Financial Management (PA2).

Staff completing credential assessments use an online database maintained by CGA Canada and provincial/territorial affiliates that contains degree requirements and courses deemed equivalent in a credential assessment. The database is maintained and updated through the assessment of syllabi provided by post-secondary institutions and professional bodies. Course content of outside institutions is compared to CGA Canada courses to determine equivalency. International and domestic equivalencies and degrees are maintained in the same database.

As a result of the high demand in the IEP segment (42 per cent (853/2044) of new applicants to the CGA program are international as reported in the 2014 Fair Registration Practices Report); the Association supports impartiality and transparency in the CGA assessment platform by providing an internal database and online services site. This online service allows applicants to input courses they completed at their post-secondary institution and view the credits they are eligible to receive prior to completing their application. The system ensures transparency by allowing applicants to see what outside courses are eligible for exemption and providing them with an indication of their advanced standing prior to paying an application fee. The tool also supports an impartial assessment as the system is calculating eligible exemptions based on course input. Completed applications are viewed by trained members of the admissions and registration team to ensure consistency among assessments and address potential outlier assessments. While performing this review, staff ensures that the system is properly administering the policies and that applicants are receiving all eligible exemptions. The online assessment tool provides impartiality in decision making as the system is performing the evaluation.

As of December, 2014, 4,167 course equivalencies (across 102 programs) for domestic institutions and 324 course equivalencies (across 27 programs) for international policies have been developed. The international course equivalencies include policies from China, India, Philippines, Pakistan and the USA. Course equivalency policies continued to be added to the online assessment tool, with a focus on adding more international programs until CGA Canada unified with CPA Canada.

Individuals may satisfy the post-secondary degree requirement by completing their degree with an approved post-secondary institution which will be verified at the time of credential assessment or at the request of the applicant.

The CGA admissions and registration staff verify degree requirements using National Recognition Information Centre (NARIC). NARIC is a national agency that provides information and advice on global academic qualifications. NARIC determines international degree recognition by assessing credentials to determine whether the degree institution is in its country of origin and if the degree constitutes a national standard.

If an institution is not listed in NARIC, CGA Ontario requires a third party evaluation. Details on how an applicant can apply for this assessment are included in the request and are available on the CGA website. To ensure an international applicant is provided the best service, CGA works with NARIC to determine if a degree is recognized prior to requesting a third party evaluation.

Applicants who do not meet the degree requirement are provided with an opportunity to complete a degree through the integrated CGA-Laurentian partnership which provides advanced standing to students of the CGA program of professional studies and allows individuals to obtain an honours bachelor of commerce degree while concurrently completing the academic requirements of the CGA designation. Effective April 1, 2015, Laurentian University will take over the administration of the Laurentian University courses, including withdrawals and deferrals. Laurentian will continue to accept CGA courses towards degree credit, even after unification. CGA also has a degree partnership with Athabasca University. Athabasca will also accept all CGA courses towards degree credit. ([http://www.cga-ontario.org/Degree\\_Opportunities.aspx](http://www.cga-ontario.org/Degree_Opportunities.aspx) and <http://business.athabascau.ca/cga/>).

**CGA – CPA Transitioning students (students who will finish under the CPA program)**

Students enrolled in the 2014-15 academic year of the CGA program are advised to enrol in upcoming courses in the CGA program with the CGA to CPA Course Mapping Chart ([www.cga-ontario.org/assets/file/CGAtoCPAProgram.pdf](http://www.cga-ontario.org/assets/file/CGAtoCPAProgram.pdf)) in mind in order to ensure courses are recognized in the CPA program.

Current students in the CGA program will continue in the CGA program until September 2015, at which time those with academic requirements remaining will have the opportunity to transfer to the CPA program.

Effective the 2014-15 academic year, the following courses were eliminated from the CGA program's course requirements as they are not recognized for transfer credit by CPA:

- BC1 (Accounting Business Case)
- BC2 (Public Practice Audit Case)
- AT1 (Accounting Theory & Contemporary Issues)

In the fall of 2015, the following electives will be offered by CPA Canada for CGA students that are 1 or 2 electives away from completing their CGA studies:

- Advanced Corporate Finance (FN2)
- Advanced Personal & Corporate Taxation (TX2)
- Advanced External Auditing (AU2)

CGA Canada will continue to deliver the CGA program for the 2014-15 academic year (all courses). The last CGA Canada exam period will be session 1 of the 2015-16 academic year (above electives for Ontario CGA students only).

Students with remaining courses in the CGA program will either transfer into the CPA program and will have until June 2020 to complete a 90 or 120 credit hour degree requirement, or will first pursue a university degree with an institution that recognizes CGA courses for university credit and then transfer into the CPA program.

Students who have made one submission in PERC (the tool used to report Practical Experience Required for Certification as a CGA) by September 2015 will have until September 2018 to complete the professional experience requirements using the CGA program's PERC reporting tool.

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

Applicants do not require professional experience for entrance into the CGA program of professional studies. Prior to becoming designated as a CGA, all students are required to obtain 24 months of professional level experience. Twelve months must be relevant experience in Canada.

Students with international experience have the option of reporting 24 months of verifiable experience at the professional level from abroad. This experience must be combined with an additional 12 months of experience from Canada at any level.

While professional experience is not required at the time of registration, applicants are provided detailed information on the professional experience requirements on the CGA website. In addition to providing details

on the requirements, career maps outlining the foundation, intermediate and professional level experience individuals need to obtain prior to becoming a certified general accountant are provided on the website by the following sectors:

1. Banking
2. Industry/Manufacturing
3. Not-for-Profit
4. Public Practice
5. Systems
6. Property Management

A certified general accountant who is responsible for evaluating the professional experience assessment is on staff and available to provide applicants with guidance on the professional experience requirements for certification.

The Association helps students find professional opportunities to meet the experience requirements through:

- The Employment Referral Service where students are given access to open accounting and finance roles across Ontario.
- The CGA Career Resource Centre which provides students access to career webinars and workshops, job boards and an online career management tool.

A minimum level of education is not required for registration. Potential applicants and students are provided with registration information on the CGA website, in the Student Handbook and the CGA Canada syllabus.

Applicants are provided an opportunity to meet all academic requirements of the program through:

- CGA Ontario's full course and examination offering
- The CGA-Laurentian integrated degree partnership
- Transfer credit policies with domestic and international institutions (colleges, schools of continuing education, degree-granting institutions)

Students transitioning from CGA to CPA will qualify under the PERC/legacy CGA reporting tool until September 2018, but must have made a submission to PERC by August 31, 2015 in order to be eligible.

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

Potential applicants and students are provided with information on the CGA websites, publications and through the CGA liaison efforts. Client service advisers at CGA Ontario assist applicants by providing information about the registration process and registration requirements. Potential applicants are invited to book a one-on-one information session with trained staff in person or on the telephone to obtain more information and receive individual counselling when needed.

In order to fulfil the registration requirements, an applicant must complete an online application and send all supporting documentation indicated at the start of the form to the CGA student services department. The applicant's previous education is assessed and the applicant will be provided with an individual assessment report for entry into the program.

Prior to obtaining the CGA designation, individuals must satisfy three components:

1. The CGA program of professional studies
2. The degree requirement
3. The professional experience requirement

Course requirements for the CGA program can be satisfied through previously completed post-secondary studies. Policies detailing course equivalencies for Ontario schools are posted in the "Become a CGA" section of the CGA website.

CGA Ontario recognizes specific accounting programs in Ontario as accredited schools. These programs are advertised in the "Become a CGA" section of CGA Ontario's website. Qualified graduates of these programs

are eligible to enter the CGA program at the certification level.

Admissions and registration staff complete credential assessments using the online database and the applicant's official transcripts and other supporting documentation, to determine whether the applicant has acquired the competencies and the level required to obtain a course exemption (transfer credit).

Credential assessment reports demonstrate if transfer credits or challenge exam privileges have been granted, and the status of the applicant's degree requirement. The assessment report also includes information (if applicable) outlining why requested transfer credits were not granted. Applicants are informed via email that their transfer credit assessment has been completed and can be accessed in their account on [www.cga-ontario.org](http://www.cga-ontario.org). Applicants can also access internal review applications and additional transfer credit applications in their online account. Instructions for submitting these applications are provided in their account on [www.cga-ontario.org](http://www.cga-ontario.org).

The degree requirement can be satisfied through previous post-secondary schooling. Degree equivalency is determined at the time of assessment and is communicated to applicants in their assessment report.

If an applicant does not fulfil the degree requirement, CGA Ontario offers an opportunity to earn an honours bachelor of commerce degree through the CGA degree partnership with Laurentian University. Effective April 1, 2015, Laurentian University will take over the administration of the Laurentian University courses, including withdrawals and deferrals. Laurentian will continue to accept CGA courses for degree credit towards the HBComm.

CGA now also has a degree partnership with Athabasca University ([http://www.cga-ontario.org/Degree\\_Opportunities.aspx](http://www.cga-ontario.org/Degree_Opportunities.aspx) and <http://business.athabascau.ca/cga/>).

To request a credential assessment, an applicant must forward an official sealed transcript to CGA Ontario. In specific circumstances, for international applicants, copies of original documents may be accepted. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates are accepted. The applicant is asked to outline the reason they are unable to attain sealed copies within their application.

The "Internationally Educated Professionals" section of the CGA website provides instructions for applicants who wish to declare their accounting qualifications from another jurisdiction in their application for credential assessment. CGA Ontario has mutual recognition agreements with global partners that are identified on the CGA website and on CGA Canada's website ([www.cga-canada.org](http://www.cga-canada.org)). Details and the application process for those applying through one of the CGA mutual recognition agreements can be found on CGA Canada's website. CGA Ontario directs applicants to the application process through a link on the CGA website.

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

The assessment process begins when the individual receives information about the application process, which includes the various paths for entry into the CGA program of professional studies. CGA Ontario publishes information about the steps of the assessment process on the CGA website and communicates them through liaison efforts.

The CGA business development staff provides information and advice to potential applicants through information sessions, post-secondary liaison efforts, high school presentations and one-on-one meetings. As of July 1, 2014, CGA is no longer marketing to high school or post-secondary students.

The applicant begins the registration process by completing an online application form. Details about the assessment process, required documentation and assessment timelines are available on all of the CGA application forms and the CGA websites.

In the "Enrol in the CGA program" section of the CGA website, applicants will find step-by-step instructions on how to enrol in the program. This guide was available until mid-November 2014.

To assist applicants when completing an online application, a registration guide was added to the website in 2013. This guide is no longer available due to the merger, but it did include:

- The steps to complete an application.
- The required items for an application.
- Helpful links, including links to transfer credit policies, the Student Handbook and translation services.
- Instructions on how to submit transcripts and supporting documentation.
- Potential variables that may slow the registration process down and tips to avoid them.

If an applicant requires more information they can:

- Review the CGA “DO MORE in Your Accounting Career Guidebook” or visit the CGA prospective student’s microsite that outlines the registration process and program requirements (until mid-November 2014).
- Book a one-on-one in person or telephone information session. These sessions can be booked through the CGA website or by telephone.
- Contact CGA during regular business hours and speak with a client service adviser who can provide information in person at reception, on the telephone or by email.

The “Internationally Educated Professionals” section of the CGA website provides additional details about the assessment process for those who have or are planning to immigrate to Ontario.

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

There are various application paths to register in the CGA program of professional studies.

If an applicant is not requesting an assessment of their previous education (credential assessment) they may enrol in the program by completing an application for enrolment without sending any additional information to CGA Ontario.

If an applicant is requesting an assessment of their previous education, CGA Ontario requires official sealed transcripts to accompany their application. If an applicant holds a designation, they must submit an official membership letter indicating good standing in the Association in which they hold membership. Copies of original documents may be accepted in specific circumstances for internationally educated applicants. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates will be accepted. The applicant is asked to outline the reasons they are unable to attain sealed copies within their application.

CGA Ontario will first complete an assessment of the information submitted and will only request additional information when it is required. International applicants may be asked to submit a third party evaluation. Details about how an applicant can obtain a third party evaluation are included in the request and are available on the CGA website. To ensure an international applicant is provided with the best service, CGA Ontario will work with NARIC to determine if the degree is recognized prior to requesting a third party evaluation.

Information about the required documentation for enrolment is available on the CGA website, in the CGA publications and communicated through the CGA various liaison efforts.

Additional support and information is provided through:

- The CGA “DO MORE in Your Accounting Career Guidebook” or visiting the CGA prospective student’s microsite that outlines the registration process and program requirements (until mid-November 2014).
- A one-on-one in person or telephone information session. These sessions can be booked through the CGA website or by telephone.
- Contacting CGA during regular business hours and speak with a client service adviser who can provide information in person at reception, on the telephone or by email.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Copies of original documents may be accepted in specific circumstances for internationally educated applicants. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates will be accepted. The applicant is asked to disclose the reason for being unable to attain sealed copies with their application.

i) how applicants can contact your organization

Applicants may contact CGA Ontario by telephone, email, fax, through the CGA website, the mail or they can visit the CGA building during business hours. All of the CGA contact information is available on the CGA website.

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

CGA Ontario is in frequent contact with applicants by email and telephone throughout the application process. The CGA application forms indicate that CGA will contact the applicant if CGA requires additional information to process their application.

Once all documentation that is required to process an application is received, an email is sent to the applicant notifying them that their application is being processed and that they will receive their results within approximately five business days. The email is sent to provide applicants with an opportunity to ask questions and seek further clarification about the next steps in the application process.

These applicants are provided with an opportunity to discuss the results with an adviser who is familiar with the transfer credit policy and enrolment steps. The report is discussed with the applicant and next steps for enrolment are explained.

Email communications are sent on a regular basis informing applicants of upcoming registration deadlines.

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

Documents submitted to CGA Ontario must be translated into English and be notarized. Applicants are informed of this requirement through disclosures on the Association's website, on the online application forms and in the registration guide. The CGA website provides contact information for translation services.

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

If an assessment of international qualifications cannot be completed using the tools previously mentioned, CGA Ontario will request a third-party evaluation. An email directing the applicant to acceptable third party assessment agencies is sent to inform the applicant of the required next steps. This information is also available in the “Internationally Trained Professionals” section of the CGA website.

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

In each academic year there are four enrolment sessions, each with specific application deadlines that are available on the CGA website ([www.cga-ontario.org](http://www.cga-ontario.org)), microsite ([www.cga-domore.org](http://www.cga-domore.org) – which was available until mid-November 2014), the CGA Student Handbook (<http://cga-ontario.org/assets/file/StudentHandbook.pdf>), in the CGA publications and communicated through the CGA liaison efforts.

Historically, completed credential assessments were valid for one calendar year but with the unification of the profession, effective January 2015, student transcripts will not expire, however students have been encouraged to submit any additional transfer credits for assessment prior to August 31, 2015.

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

CGA Ontario makes information about the length of the registration process available on the CGA website, in the CGA publications, at information sessions and through the CGA liaison efforts.

The timeline for credential assessment processing is stated on the application form and advises applicants to allow up to ten business days for processing.

The timeline for enrolment application processing is stated on the application form and advises applicants to allow up to ten business days for processing. Online enrolment processing is completed in real-time once applicable fees are paid.

For individuals who request the assessment of their post-secondary education prior to enrolment, the entire registration process, from credential assessment to enrolment can be completed within ten business days.

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

Fee information is available on the CGA website, the student handbook, in the CGA publications and on each online application form.

General information about application for membership and certification is available in the CGA Program of Professional Studies Student Handbook and contact information is provided for additional inquiries.

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

CGA Ontario ensures applicants with special needs are fully accommodated in compliance with the Accessibility for Ontarians with Disabilities Act (AODA). Applicants with special needs requiring accommodation can contact CGA to explain their needs and inquire how CGA can accommodate their request by telephone, email, letter, or in person at the CGA office. Previous accommodations include providing material in additional software formats, hiring instructors to spend time with an individual who is visually impaired to ensure the lecture content is fully understood and providing translation services to individuals with speaking impairments.

An applicant or student requiring special accommodations for an examination due to their individual needs may, prior to the date of the examination, request special arrangements with CGA Ontario. Special considerations are granted depending on the student's specific circumstances and range from granting extra time to write an exam to permission to use special writing instruments.

Early notification of special needs is requested to allow CGA Ontario sufficient time to evaluate and accommodate the request. Requests must be accompanied by appropriate documentation, such as confirmation of disability from a doctor. This information is available on the CGA website and in the CGA Program of Professional Studies Student Handbook.

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

In January 2014, three courses were removed from the CGA program of professional studies for the 2014-15 academic year as these courses were not recognized for transfer credit in the CPA program.

In 2014, the CGA business development team held one "Do More to Succeed" event where prospective students could learn more about the benefits of the designation and sit down with an Association representative to complete their application. A notary public was present at each event so international applicants could have their transcripts notarized for submission. This service was provided free of charge to applicants.

In July 2014, CGA and CPA signed a unification agreement and CGA ceased marketing to high school and post-secondary students and teachers. In mid-November CGA eliminated the DO MORE website due to the merger with CPA. The CGA business development team began to hold advisement sessions for transitioning students. From May to November 2014, the CGA marketing and education teams held 5 student forum webinars to provide information about the transition and answer questions.

On June 17, 2014 CGA students and prospects (college and continuing education students) as well as PSI administrators were notified that they would have until August 31, 2015, to submit an application for transfer credits (credentials assessment) to the CGA program. These students will not be required to pay the basic tuition fee or enrol in a course to transition into the CPA program in September 2015 and benefit from the grandfathering privileges of CGA transitioning students (e.g., 90 credit hour degree will be recognized, non-degree credit courses from post-secondary schools of continuing education will be recognized and students will have until 2020 to complete the degree requirement). CGA also held several webinars attended by hundreds of current and prospective students explaining the transfer credit window as well as the path to transition to the CPA program.

A variety of initiatives were launched in 2014 to assist students in completing the CGA program or transition to CPA, including:

- early in the unification discussions, students were provided with a course map to show which CGA courses earn credits in the CPA program so they could plan their remaining studies;
- allowing students that had been withdrawn due to time limits and 'times examined' the opportunity to re-enter

the CGA program;

- offering electives in the fall session of 2015 to students who have completed or are currently enrolled in PA1 and/or PA2;
- CGA instituted a mandatory PERC submission as part of the PA1 and PA2 courses to support students in completing their practical experience requirement prior to the September 2018 deadline.
- students that failed a course are given the chance to re-write the exam rather than re-enrolling in the entire course.

The CGA online services allow applicants to complete all of their applications online. Previously, first time applicants were required to submit a hard copy application form to the Association which would be processed within 10 business days. As a result of this system, first time applicants can create their own online account and complete an application form in real time. This has resulted in a significant decrease in processing time for applicants. Applicants can also view the status of their application and their results online in their account.

Supported by an internal database the online services allow applicants to input courses they have completed during their post-secondary education and view the credits they are eligible to receive prior to completing their application. The new system ensures transparency by allowing applicants to see which external courses are eligible for exemptions. This also provides them with an indication of their standing in the CGA program prior to paying the application fee. The tool also supports an impartial assessment as the system is calculating eligible exemptions based on course input.

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## Amount of Fees (2 / 13)

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

\*\*\* SAME AS LAST YEAR \*\*\*

All registration fees are consistent for both internationally trained and domestic applicants.

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

\*\*\* SAME AS LAST YEAR \*\*\*

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

a) What are your timelines for making registration decisions?

Individuals can enrol in the CGA program of professional studies directly or they can complete a credential assessment prior to enrolling in the CGA program. If an individual applies for a credential assessment, processing may take up to five business days. Applicants are notified via email that the results are available online in their account. The applicant can then enrol online. Online registration occurs in real time. Applicants can also submit a hard copy application to CGA Ontario that will be processed within ten business days.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Applicants receive email results of their credential assessment within five business days of completing their application. The student services department responds to all email communications within two business days.

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

After an applicant registers online they receive a transaction summary; the transaction summary is their enrolment confirmation. Official receipts can also be printed from their account on [www.cga-ontario.org](http://www.cga-ontario.org).

If an applicant requests an appeal related to registration, a decision letter is sent to the applicant within 20 business days from when CGA Ontario receives the appeal. The letter outlines decisions and next steps for the applicant.

Applicants who request an internal review are forwarded a decision letter, including results and details, within 20 business days of CGA Ontario receiving the internal review request.

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

CGA Ontario provides timely responses related to inquiries and ensures all standards are adhered to through a number of methods. Timelines are monitored by:

- Weekly reporting to management regarding turnaround times and backlog
- Electronic document tracking
- Random sampling of processed applications for review
- Performance metrics and dashboards shared with the senior leadership team
- Internal meetings for process review and discussion

Additional resources are available during peak volume periods (e.g. enrolment deadlines) to ensure CGA Ontario meets all published timelines.

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

No changes to the registration practices in the current year. Results of credential assessments continue to be accessed online in an individual's account on [www.cga-ontario.org](http://www.cga-ontario.org). This initiative, implemented in 2013, has

been extremely effective at reducing turnaround times to students.

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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.

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario provides prospective and current students online access to assessment reports, academic status, course history and enrolment status. Hard copy files are available upon request.

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

\*\*\* SAME AS LAST YEAR \*\*\*

All official transcripts and other educational documents are the property of CGA Ontario and are not released to third parties. CGA Ontario limits or refuses access to an applicant's own records in compliance with the Fair Access to Regulatory Practices Act (FARPA), Article 12, subsection 2.

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

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario does not charge students to access their records.

d) List the fees for making records available.

Students may request an official transcript for a nominal fee. Fees are listed on the CGA website and in the CGA Program of Professional Studies Student Handbook. All transitioning students will receive a transcript of their CGA courses free of charge when the results of all examinations and evaluations are completed at the end of the CGA program (early 2016).

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

CGA Ontario does not charge students to access their records.

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

\*\*\* SAME AS LAST 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 the CGA Ontario DO MORE in Your Accounting Career Guidebook (up to mid-November 2014), the CGA Program of Professional Studies Student Handbook and CGA Syllabus on the CGA websites. Past examinations are available within CGA Ontario's online learning environment.

New students in the CGA program of professional studies receive a welcome package which includes a letter detailing the resources available to them, including a brochure outlining course registration information, information about how to access resources, who to contact for more information and frequently asked questions.

The interactive online bridging program in partnership with the Ministry of Citizenship and Immigration was successfully completed on August 31, 2014. Elements of this program will be continued in the CPA program such as mentorship and access to career resources.

To assist students in completing the CGA program prior to August 2015, in 2014, an examination preparation course for PA1 (Issues in Professional Practice) and PA2 (Strategic Financial Management) was introduced. This preparation course is provided online free of charge to all students enrolled in these CGA capstone courses. The program focuses on exam writing tactics and strategies to help identify areas for improvement when writing a professional level exam. It helps students grasp the best use of exhibits, write a PA exam under time constraints, and identify the most highly tested competencies. Part of the program is a mandatory exam simulation that is marked and students are provided with a comprehensive marking report to help them study for their final exam. There is also an option to write the exam simulation in-person (for a fee of \$300 + HST). As a result of this course, CGA Ontario experienced a marked increase in student success on the national examinations.

To support the success of students who are near completion of the CGA program, those who have completed both PA1 and PA2 by Session 4 of the 2014-15 academic year will have the opportunity to register for CGA legacy elective courses in one additional session in fall 2015. The electives offered in Session 1 of 2015 will be FN2 (Advanced Corporate Finance), TX2 (Advanced Personal & Corporate Taxation) and AU2 (Advanced External Auditing). Due to exam results being released after the enrolment deadline, students who attempt a PA course in Session 4 will be allowed to register for elective courses in Session 1 and will receive credit for the successful completion of any Session 1 electives even if they do not pass the PA course. Students who do not complete the CGA program as set out above will be required to transition into the CPA program. They must complete the CPA PEP Elective Modules for which they have no recognized CGA equivalent and then proceed to the CPA PEP Capstone Modules 1 and 2 and the Common Final Examination. Students who do not

hold a recognized post-secondary degree must satisfy the degree requirement prior to enrolling in CPA PEP Capstone 1.

Throughout 2014, an examination preparation course for FA4 – Financial Accounting: Consolidations and Advanced Issues was also offered. This preparation course was provided online free of charge to all students enrolled in the full course or the examinations. The success of students taking this course improved markedly over prior offerings. A preparation course for Advanced Audit (AU2) was under development at the end of the 2014 fiscal to be offered in early 2015.

CGA provides access to all course content and examination preparation materials to students that have deferred an exam or are writing a supplemental examination.

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

Resource information is available on the CGA website, in the CGA Ontario DO MORE in Your Accounting Career Guidebook (until mid-November 2014), the CGA Program of Professional Studies Student Handbook and in the online learning environment (OLE). Students that register for a CGA course receive ongoing communications and announcements on the OLE to keep students informed of new content, new examination preparation materials, and instructional webinars on a variety of topics (e.g., completing the PERC).

The CGA business development staff provides applicants with information about these resources at information sessions, through post-secondary liaison efforts, at high school presentations and during one-on-one meetings. As of July 1, 2014, CGA is no longer marketing the CGA program to high school students.

Client service advisers are also available to respond to telephone, email and in person inquiries and provide assistance to those seeking information about the CGA program resources.

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

In 2014, an examination preparation course for PA1 (Issues in Professional Practice) and PA2 (Strategic Financial Management) was introduced. This preparation course is provided online free of charge to all PA students. The program focuses on exam writing tactics and strategies to help identify areas for improvement when writing a professional level exam. It helps students grasp the best use of exhibits, write a PA exam under time constraints, and identify the most highly tested competencies. Part of the program is a mandatory exam simulation that is marked and students are provided with a comprehensive marking report to help them study for their final exam. There is also an option to write the exam simulation in-person (for a fee of \$300 + HST).

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## 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.

Internal reviews are completed within 20 business days of receiving a full application. Any appeals related to registration decisions are decided within 20 business days.

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

\*\*\* SAME AS LAST YEAR \*\*\*

All CGA Ontario internal reviews were completed within the published timelines.

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

\*\*\* SAME AS LAST YEAR \*\*\*

All CGA Ontario internal reviews were completed within the published timelines.

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

Applicants are given the opportunity to request an internal review of their credential assessment by submitting an online application in their secure portal. There is a maximum of two review opportunities for each requested course for exemption. A second request for the same course is accepted for review only when the applicant provides new information to CGA Ontario.

If an applicant is denied entry into the CGA program of professional studies, they receive a letter indicating the reason for denial and appeal rights. An applicant who is denied entry into the program is advised of the opportunity to request an appeal by submitting a formal letter to the manager, admissions and registration. The appeals policy is outlined on the CGA website.

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 on the process for requesting an internal review can be found on a completed assessment report,

in the CGA Program of Professional Studies Student Handbook and on the CGA website. Applicants who are denied entry into the CGA program of professional studies receive a formal letter indicating the reason for denial and their appeal rights.

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.

Admissions and registration staff at CGA Ontario make initial assessment decisions using the tools detailed in this report.

Internal review requests are brought forward to the academic credentials panel, which consists of one manager and one coordinator in the student services department. Internal documentation records the original assessor to ensure no bias is involved in the review process. All internal review requests are initially assessed to determine if any conflict of interest exists with the members of the review panel. If a conflict is declared, the individuals do not participate in the review. All conflicts are declared and documented. The manager, admissions and registration, who oversees the initial assessment, does not participate in the internal review process. Additional managers are trained on the process and may complete the review when required.

Applicants who are denied registration can submit an appeal to the manager, admissions and registration. If a conflict is declared, the vice-president, education, will participate in the appeal process. This is an administrative policy that has been approved by CGA Ontario's board of directors.

e) Describe your internal review or appeal process.

Internal reviews of credentials are conducted by the academic credentials panel. The panel is not an appeal process, but an internal review process.

Internal reviews are reviewed by a panel of two staff members at CGA Ontario. The reviews are conducted on a course-by-course basis to ensure the minimum grade requirements are met. All submitted documentation including the syllabus and course descriptions is reviewed to ensure a minimum benchmark of course content coverage.

A maximum of two internal reviews related to the same course are permitted. A second internal review for the same course is allowed only if additional information or documentation is provided. Additional internal reviews are assessed by the same panel.

Appeals of registration denial in the CGA program of professional studies are addressed to the manager, admissions and registration. The appeal must:

- be signed, dated and submitted by regular mail, fax or email
- state which additional transfer credit(s) the individual is requesting
- include all pertinent details stated clearly and concisely
- be accompanied by supporting documents (course descriptions, syllabus, etc.)

Appeals of registration denial are reviewed by the manager, admissions and registration, as they are needed. Decision letters are forwarded by regular mail within 20 business days of the applicant's appeal.

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.

\*\*\* SAME AS LAST YEAR \*\*\*

The academic credentials panel consists of one manager and one coordinator in the student services department at CGA Ontario. The panel members are required to have specific knowledge and experience related to domestic and international educational program and policies. One manager on the panel is a certified general accountant and the coordinator on the panel has specific knowledge of international and domestic transfer credit policies through involvement with the national transfer credit workgroup. Additional managers are trained on the process and may complete the review when required.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Applicants may now submit internal review requests and view the results of their internal review online in their account on [www.cga-ontario.org](http://www.cga-ontario.org).

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### 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.

\*\*\* SAME AS LAST YEAR \*\*\*

The option for a second and final internal review per course is stated on CGA Ontario's website, in the CGA Program of Professional Studies Student Handbook, and in CGA Ontario's online services.

The option for a second registration decision appeal is indicated on the enrolment form and details are contained in the applicant's enrolment denial letter.

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

\*\*\* SAME AS LAST YEAR \*\*\*

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## 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.

To be eligible for admission to membership as a certified general accountant in Ontario, individuals must meet the following requirements:

- Satisfy the CGA program of professional studies course requirements or equivalents; consisting of 16 courses, and two professional application courses.
- Satisfy the degree requirement by holding a bachelor degree conferred by a recognized degree granting institution.
- Prior to certification, all students must obtain a minimum of 24 months of verifiable accounting or finance experience at a professional level.
  - o Students with international experience now have the option of reporting 24 months of verifiable experience at the professional level from abroad. This experience must be combined with an additional 12 months of experience from Canada at any level (this was a new policy approved in 2014 to allow newcomers to Canada that took a lower level position in Canada to be recognized for professional level experience abroad).

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

International degrees and courses are evaluated to determine equivalency using the tools detailed in this report.

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

To satisfy the professional experience requirement, students in the CGA program are required to obtain a minimum of 24 months of professional level experience. Students with international experience have the option of reporting 24 months of verifiable experience at the professional level from abroad. This experience must be combined with an additional 12 months of experience from Canada at any level.

The professional level experience must be across three competency groups:

1. Leadership is related to strategic management, business activity analysis, innovation, change management and team development at all levels of an organization.
2. Professionalism is related to a student's integrity, objectivity, analytical skills, self-evaluation skills comprehension of social responsibility and professional judgment.
3. Professional knowledge is the foundation on which CGAs build their technical expertise to analyze and deliver clear, reliable financial information and develop successful business strategies.

To demonstrate a competency students must complete tasks in their workplace that require specific skills, abilities and knowledge. The three competencies are assessed by three characteristics:

1. Duration, the amount of time a student has worked on a particular competency.
2. Frequency, how often a student performs a task that demonstrates a competency.
3. Complexity, work completed at a sufficient level of responsibility. At the level of responsibility required for certification, students will be doing work that requires the application of concepts and techniques to new

situations in order to thoroughly analyze information.

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.

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario has national transfer credit policies with international professional accounting bodies which are continually assessed and updated by CGA Canada's national transfer credit workgroup to ensure course content equivalency. Assessments are made within the scope of CGA Canada's competency framework, which prescribes competencies that candidates must demonstrate through educational examination and professional work experience.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Review of the transfer credit policies established with post-secondary academic institutions and professional associations is completed annually to ensure course content meets the required standards. Updates received from academic institutions regarding changes to their course curriculum are used to update the online database used for credential assessments.

International transfer credit policies are maintained using the online database. Any changes, updates and revisions are recorded in the database. The database is maintained by student services staff and the national transfer credit committee. Assessment decisions are completed using the online database to ensure consistency in credential assessments.

Ongoing audits are completed by the manager, admissions and registration to ensure consistency and accuracy among assessments.

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

\*\*\* SAME AS LAST YEAR \*\*\*

The status of an institution is accepted based on international standards and not based on the status it holds within its home country. Credential recognition is determined using the online database detailed in this report. Based on the official transcripts provided, the status and recognition of an institution within its country of origin may affect the amount of credits granted into the CGA program of professional studies.

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

Applicants with special needs requiring accommodation can contact CGA to explain their needs and inquire how CGA can accommodate their request through telephone, email, letter, and in person at the CGA office. Previous accommodations include, providing material in additional software formats, hiring instructors to spend

time with an individual who is visually impaired to ensure the lecture content is fully understood and providing translation services to individuals with speaking impairments. CGA Ontario ensures applicants with special needs are fully accommodated.

An applicant or student requiring special accommodations for an examination due to their individual needs may, prior to the date of the examination, request special arrangements with CGA Ontario. Special considerations are granted depending on the student's specific circumstances and range from granting extra writing time to permission to use special writing instruments.

Early notification of special needs is preferred to allow CGA Ontario sufficient time to evaluate and approve the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from a doctor. This information is available on the CGA website and in the CGA Program of Professional Studies Student Handbook.

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.

Individuals may enter the CGA program of professional studies directly through program enrolment, or they can complete a credential assessment prior to enrolment in the program. If an individual applies for a credential assessment, processing may take up to 10 business days. Notification that the assessment has been completed is provided via email and applicants can view their results in their account on [cga-ontario.org](http://cga-ontario.org). The applicant may then enrol through the online enrolment system, where registration takes place in real-time or they may submit a hard copy application which is processed within 10 business days.

Applicants not requesting a credential assessment may enrol through hard-copy enrolment which is processed within 10 business days.

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

The requirements and steps in the registration process are the same for both domestic and internationally trained individuals.

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.

\*\*\* SAME AS LAST YEAR \*\*\*

The average time to complete the registration process would only take longer for an internationally trained individual if a third party assessment is required. Timeframes for obtaining a third party assessment are highlighted in greater detail in section 9.

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 degree requirement is verified by admissions and registration staff using NARIC. NARIC determines

international degree recognition by assessing credentials to determine whether the degree is recognized in its country of origin and whether it constitutes a national standard. To satisfy the CGA Ontario program of professional studies degree requirement; a minimum of a bachelor degree must be completed. A 3-year degree qualifies.

If the institution is not listed in NARIC, CGA Ontario will request a third party evaluation. Details on how an applicant can obtain this assessment are included in the request and are made available on the CGA website. To ensure an international applicant is provided with the best service, CGA Ontario will personally work with NARIC to determine if a degree is recognized prior to requesting a third party evaluation.

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

\*\*\* SAME AS LAST YEAR \*\*\*

An online database administered by CGA Canada contains equivalent transfer credits that admissions and registration staff use when completing a credential assessment. The institution sends a copy of the syllabus to CGA Ontario and the content is mapped to CGA courses to determine equivalency. Both international and domestic policies are maintained in the same database.

iii. Explain how work experience is taken into account.

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario does not assess work experience during the application process.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

Students in the CGA program of professional studies are evaluated by a set of competencies that combine critical underlying knowledge with the skills and professional values deemed essential for professional accountants. They are organized around the roles, tasks and responsibilities of the profession in the CGA Canada competency framework. This framework, established and maintained by CGA Canada, outlines specific professional competencies that candidates must demonstrate through education, exams and professional experience. Competencies are written as statements that define the work of a professional accountant so that CGA Ontario can assess whether candidates have met the standard expected by clients, employers and the public.

Students in the CGA program must satisfy the requirement of four professional application and competence evaluation (PACE) courses either by completing the full course or by completing a challenge exam. At the core of PACE is a set of professional competencies, the skills and abilities a candidate must demonstrate to a specified level of proficiency for certification.

The professional experience requirement of the program assesses the students' professional competencies using an online questionnaire. Students provide a report of their past and current work experience at the professional level. There are three categories the student must satisfy; leadership, professionalism and professional knowledge. These competencies are assessed on the duration, frequency and complexity of each task a student completes. The student's employer will provide feedback, attesting to the level of the student's understanding. The evaluation is also assessed by a manager within CGA Ontario who is a CGA. Students can appeal work experience results to the student experience review committee (SERC), a

subcommittee of the board's admission standards committee.

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

Every three to five years, the CGA competency framework is evaluated and kept up-to-date at a national level through a professional practice analysis.

Transfer credit policies are reviewed regularly by CGA Canada's national transfer credit workgroup. The online database housing transfer credit policies is updated annually. CGA Ontario works with Ontario colleges and universities to obtain updates on course content to determine transfer credits in the CGA program of professional studies.

The online work experience questionnaire is validated and updated by CGA Canada. The national professional experience workgroup meets monthly to discuss student submissions and make changes where necessary. The work experience competency evaluation process is audited by the student experience review committee (SERC). The committee audits 5 per cent of all submissions to ensure the administration and assessment processes are compliant with board policy and guidelines. Results of the audit are tracked and reviewed to develop recommendations to work experience assessors and the board's admission standards committee.

Course and exam content is reviewed annually at the national level with participation from provincial and territorial affiliates, including CGA Ontario. Course and exam review committees are established each year to conduct a comprehensive discussion, review and revision of content and solutions.

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

Work experience is evaluated to ensure the student has demonstrated professional development and an understanding of organization and business functions. In addition to applying the concepts, skills and judgment abilities taught through the CGA program of studies, a report of professional experience provides an opportunity for students to explain how they have demonstrated leadership, professionalism and professional knowledge in the workplace. The student's employer also provides feedback, comments and verification of the student's report.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario assesses an applicant's previous formal education for the purpose of granting transfer credits and recognizing degree status using the tools outlined in this report.

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

\*\*\* SAME AS LAST YEAR \*\*\*

A review of the transfer credit policies established with post-secondary academic institutions and professional associations are received annually. Updates from academic institutions regarding their changes to individual course curriculum are used to update the online database used for credential assessments.

International transfer credit policies are maintained using the online database. Any changes, updates and revisions are recorded into the database which is used by the admissions and registration team to conduct credential assessments.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Work experience is not assessed at the time of application.

l) If your organization administers examinations:

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

Exam format varies for different courses and may contain a mixture of question styles such as multiple choice, short answer, true or false, calculation and long answer questions. A final grade of 65 per cent is required in order to pass an exam. A grade between 50 and 64 per cent on an exam allows the student to re-write the exam without being required to repeat the course. As a unification consideration, any student who writes an exam and does not pass will be granted a supplemental examination (allowed to re-write the exam without repeating the course). Students can appeal to the board's appeal committee for a fifth and final attempt for an advanced or certification level course (PACE).

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

CGA Canada national examiners, qualified academics from the university community or well-recognized practitioners in the discipline of study, prepare the exam questions each year.

To ensure validity and reliability, exams are reviewed by a national exam review committee that includes provincial and territorial affiliate representation. The committee consists of CGAs and academics that specialize in the subject matter of the exam. The committee recommends changes to exam questions and rewording to the examiner.

CGA Canada's national education committee meets to thoroughly review the exams and discuss the results from each exam session. Committee members are provided with a broad cross-section of analytics pertaining to each examination to enable the committee to make informed decisions. If average results differ significantly from historical levels, discussions and additional analysis ensues to determine if the result is related to the cohort or the examination itself. Upon consensus by the committee, marks may be adjusted if there is clear evidence of a deficiency.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Examination development and review is conducted each year. A complete examination set, including all examinations required for a course throughout the year and the corresponding suggested solutions are prepared by a CGA Canada course examiner. Each examiner is a highly qualified academic from the university community or a well-recognized practitioner in the discipline of study. In some cases, the examiner is also the course author. In collaboration with the course author, the examiner prepares a practice examination for the current academic year.

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

In January 2014, two business cases and one course were removed from the CGA program of professional studies for the upcoming academic year as it was determined that the content in BC1, BC2 and AT1 is now addressed in other courses within the CGA program to the level specified in the CGA Competency Framework. As a result, the length of the CGA program is reduced by 30 weeks and enables to focus on studies that are transferable to the CPA program.

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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.

CGA Ontario accepts and uses comparative evaluation reports by credential service organizations including, World Education Services (WES), University of Toronto's Comparative Education Services (CES) and NARIC.

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

CGA Ontario reviews third party organization websites to review the information provided to applicants. CGA Ontario staff involved in the assessment process attends training or information sessions hosted by the service providers and receive their information mailings.

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

A memorandum of understanding (MOU) has been developed between CGA Ontario and World Education Services (WES). This MOU outlines the relationship between WES and CGA Ontario in the evaluation of international academic credentials and describes some of the processes, procedures and methodology used

by WES when preparing evaluation reports.

The MOU ensures WES evaluations are prepared in accordance with internationally accepted principles and best practices related to credential evaluation. Assessments from third party providers may be compared with another third party organization's assessment. If a discrepancy is found, the parties are contacted for further discussion and evaluation.

### iii. provides timely decisions, responses and reasons to applicants

\*\*\* SAME AS LAST YEAR \*\*\*

Timeframes for third party assessments differ by organization. Timeframes for processing and responses are listed on the third party's websites. NARIC, an online service provides immediate reports to the applicant.

The MOU between CGA Ontario and WES ensures a seven business day turnaround time after the receipt of all necessary documentation. If an applicant experiences a delay in receiving a report from a third party, the applicant can contact CGA Ontario. At this time, CGA Ontario's staff may contact the third party to assist in facilitating the assessment.

### iv. provides training to individuals assessing qualifications

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario does not review or influence the training or hiring qualifications used by third party assessment organizations.

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

\*\*\* SAME AS LAST YEAR \*\*\*

The memorandum of understanding (MOU) between CGA Ontario and WES outlines the access to records policy, where agencies will not share copies of documents or transcripts with the applicants. If the applicant would like another opinion, they may request WES to share the documents with CGA Ontario. Applicants may also appeal an evaluation made by WES.

CGA Ontario does not review or influence the records access policies used by other third party assessment agencies.

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

\*\*\* SAME AS LAST YEAR \*\*\*

CGA Ontario reviews third party organization's assessment policies for accommodating applicants with special needs as per AODA requirements.

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.

\*\*\* SAME AS LAST YEAR \*\*\*

The third party assessment organizations use their own databases, guidelines and expertise to perform assessment evaluations.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Third party assessment organizations conduct assessments of the individual's official documentation from degree or diploma programs. The third party organization determines international degree recognition by assessing credentials to determine whether the degree is recognized in the country of origin and whether it constitutes a national standard.

iii. Explain how work experience is taken into account.

\*\*\* SAME AS LAST YEAR \*\*\*

Third party assessment agencies do not assess work experience to determine academic credential equivalency.

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

i. Describe the methodology used to evaluate competency.

CGA Ontario, under the oversight of the manager of practical experience, recruits third party assessors to conduct competency assessments. Third party assessors are qualified professional accountants with extensive practical experience. All third party assessors are provided with in-depth training and practice and when they are approved to assess practical experience, they are monitored and audited by the manager responsible for Practical Experience Assessment as well as a sub-committee of the Board (SERC) that audits 5 per cent of all assessments from each of the third party assessors.

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

CGA Ontario management and a sub-committee of the board audit third party competency assessments and consistency checking by providing all assessors with the same submission to assess. Inconsistencies are addressed through individual or group training.

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

CGA Ontario requires students to discuss achievement of competency in the context of examples from their personal experience at their place of work.

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

i. Describe the methodology used to evaluate prior learning.

CGA Ontario does not conduct prior learning assessments either directly or through a third party.

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

CGA Ontario does not conduct prior learning assessments either directly or through a third party.

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

CGA Ontario does not conduct prior learning assessments either directly or through a third party.

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

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

CGA Ontario does not rely on a third party to administer examinations.

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

CGA Ontario does not rely on a third party to administer examinations.

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

CGA Ontario does not rely on a third party to administer examinations.

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

\*\*\* SAME AS LAST YEAR \*\*\*

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## Training (10 / 13)

a) Describe the training that your organization provides to:

i. individuals who assess qualifications

CGA Ontario ensures that staff involved in qualification assessments are provided with process manuals and access to the online database which contains credential equivalencies. The staff involved in the assessment process attends international assessment workshops.

The manager, admissions and registration participates in the national transfer credit workgroup, where updates to international transfer credit policies are discussed. Any changes are documented and shared with the assessment team at CGA Ontario.

ii. individuals who make registration decisions

CGA Ontario ensures individuals making registration decisions are provided with process manuals, and internal training to make these decisions.

Staff does not have the authority to deny an applicant's registration. Any denial of registration is determined by the manager, admissions and registration, with an appeal option to the vice-president, education.

iii. individuals who make internal review or appeal decisions

Staff involved in the internal review process participates in learning days that focus on internationally educated professionals when offered by Ontario Regulators for Access Consortium (ORAC.)

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

Representatives from the student services department attended ORAC learning sessions in 2014.

## 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.

CGA Ontario has mutual recognition agreements in place with Association of Chartered Certified Accountants (ACCA), Certified Practising Accountant (CPA) Australia, Ordre des Experts-Comptables (OEC) de France and Certified Public Accountants (CPA) Ireland.

A student who commences studies with CGA Ontario may transfer these courses to another provincial or territorial affiliate to receive advanced standing in the program. Members of CGA Ontario may also transfer their membership to other provincial affiliates.

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

\*\*\* SAME AS LAST YEAR \*\*\*

Applicants who meet the criteria listed in the national agreements may qualify for entry to membership. Applicants must complete the Overview of Canadian Tax and Law course offered through CGA Canada. Those who have completed a tax course with a CGA affiliate may be exempt from this course and obtain direct entry to membership.

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

\*\*\* SAME AS LAST YEAR \*\*\*

## 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	71.5
Staff involved in appeals process	5
Staff involved in registration process	6.5

### Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants<sup>1</sup> 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
China	552

India	500
Philippines	207
Pakistan	150
Bangladesh	113
Romania	90
Sri Lanka	84
U.S.	80
U.K.	71
Iran	58

<sup>1</sup>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<sup>2</sup> 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.

	Jurisdiction where members 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
<b>Members on December 31<sup>st</sup> of the reporting year</b>	18729	234	n/a	2809	1639	<b>23411</b>

<sup>2</sup> 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:

**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).

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
<b>New applications received</b>	998	168	33	820	25	<b>2044</b>
<b>Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)</b>	4735	693	135	2660	209	<b>8432</b>
<b>Inactive applicants (applicants who had no contact with your organization in the reporting year)</b>	51	4	2	28	3	<b>88</b>
<b>Applicants who met all requirements and were authorized to become members but did not become members</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who became FULLY registered members</b>	423	39	21	325	46	<b>854</b>
<b>Applicants who were authorized to receive an alternative class of licence<sup>3</sup> but were not issued a licence</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who were issued an alternative class of licence<sup>3</sup></b>	0	0	0	0	0	<b>0</b>

<sup>3</sup> An alternative class of licence enables its holder to practise with limitations, but additional registration requirements must be met in order for the member to be fully licenced. Please list and describe below the alternative classes of licence that your organization grants, such as student, intern, associate, provisional or temporary.

*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:

\*Note, both CRM and CAMS data were queried for education history to ensure a comprehensive data pull  
 \*USA has been separated for reporting, in the past this was included in the "Other International" category

	Class of licence	Description
a)		<input type="text"/>
b)		<input type="text"/>
c)		<input type="text"/>
d)		<input type="text"/>
e)		<input type="text"/>
f)		<input type="text"/>
g)		<input type="text"/>
h)		<input type="text"/>

i)		<input type="text"/>
j)		<input type="text"/>

**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	182	46	20	147	0	395
Applicants who initiated an appeal of a registration decision	1	0	0	0	0	1
Appeals heard	1	0	0	0	0	1
Registration decisions changed following an appeal	1	0	0	0	0	1

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:

For the purposes of Section 12:

CGA Ontario interprets "internationally educated" to mean students who have earned credits abroad and

have had those courses recognized towards equivalent courses in the CGA program. It also includes those students who earned a degree abroad that satisfies the CGA degree requirement.

There were 98 internationally trained professional accountants who had professional accounting designations obtained from outside Canada who became members in 2014 through Mutual Recognition Agreements.

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

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### **Certification (13 / 13)**

I hereby certify that:

- i. I have reviewed the information submitted in this Fair Registration Practices Report (the "Report").
- ii. To the best of my knowledge:
  - all information required to be provided in the Report is included; and
  - the information contained in the Report is accurate.

Name of individual with authority to sign on behalf of the organization: Thomas E. Warner FCIS, PAdm

Title: Registrar

Date: February 27, 2015

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