

Fair Registration Practices Report

Chartered 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

Important Note:

The Institute of Chartered Accountants of Ontario registered the business name of Chartered Professional Accountants of Ontario ("CPA Ontario"). The Office of the Fairness Commissioner ("OFC") was notified of the registration on September 3, 2013 and that all future written communications to the OFC would bear the registered business name.

Effective April 1, 2014, Certified Management Accountants of Ontario ("CMA Ontario") and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014. Unification was approved by member votes.

Effective July 2, 2014, Certified General Accountants of Ontario ("CGA Ontario") and CPA Ontario signed the Second 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.

As a result of unification, since August 2014 staff from the legacy bodies have functionally been operating as one. This involves staff from CMA Ontario and CGA Ontario being functionally integrated into CPA Ontario as part of the transition and integration of all registrations and admissions processes. An Executive Integration Team (EIT) has been created which has the overall responsibility for the operational integration of the three legacy bodies.

Registration Process:

CPA Ontario provides information on the registration process through its website, publications, Bylaws, Regulations, other documents, and liaison efforts.

CPA Ontario provides information and advice to groups such as high school and university students by utilizing school visits and career fairs as well as providing information to the Ontario Universities. CPA Ontario provides information and advice to the Approved Training Offices and Firms that are interested in becoming

Approved Training Offices in respect of the requirements and processes for experience verification. CPA Ontario provides presentations on the qualification process for internationally trained and educated professionals at various newcomer centers upon request. One on one counseling is also made available for individuals that may request it. CPA Ontario also works with Citizenship and Immigration Canada to provide assessments on qualifications, so individuals are aware of the process prior to arriving in Canada. The “Internationally Trained Accountants” section of the CPA Ontario website provides details about the assessment process for those who have or are planning to immigrate to Ontario. This allows potential students and applicants to begin their registration before they arrive in Canada, which may help ease their immigration to Canada.

In addition, CPA Ontario produces a number of documents explaining the qualification process and the requirements for registration. These documents are tailored to the specific audience where applicable. All information and documentation is reviewed on a regular basis and updates are made as required. The “Become a Member” portion of CPA Ontario’s website is updated regularly. The website’s publishing software, Rhythmyx, sends a notification to the content owner if content has not been modified within the last six months. When this occurs, the page or section is reviewed and if needed, the content is modified.

CPA Ontario’s representatives answer inquiries pertaining to registrations as well as provide individual assistance to Students, potential students, Applicants, potential applicants and others.

b) requirements for registration

CPA Ontario provides potential applicants and students with information through its website, Bylaws, Regulations and various specialized documents. The Internationally Trained Accountants section of the website allows individuals to select the accounting body in which they currently hold membership in good standing. This allows them to easily navigate to the appropriate pathway to membership and requirements for registration. As well, CPA Ontario’s representatives are available to respond to telephone and e-mail inquiries promptly and provide assistance to those seeking information on the registration process and its requirements. CPA Ontario provides information and advice to groups such as high school and university students by utilizing school visits and career fairs as well as providing information to the Ontario Universities. CPA Ontario provides information and advice to the Approved Training Offices and Firms that are interested in becoming Approved Training Offices in respect of the requirements and processes for experience verification. CPA Ontario provides information to internationally trained and educated professionals during presentations made at immigration settlement agencies, bridging programs and provincial conferences.

The requirements for registration are incorporated in CPA Ontario’s website and individual assistance and information is provided regarding the initiation of the registration process when CPA Ontario is contacted. In addition, the registration forms themselves provide detailed instructions and information on the requirements and a checklist is also provided for potential registrants. The Member’s Handbook contains the Bylaws and Regulations. The Handbook is accessible to the public through CPA Ontario’s website.

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

CPA Ontario provides potential applicants and students with information through its website and through various documents prepared to assist in answering enquiries of this kind. CPA Ontario assists Applicants and

Students by providing information regarding the registration process including the educational requirements and individual counseling as needed. Additionally, CPA Ontario liaises with educational institutions and provides prospective students with information on the requirements of the Qualification Program. CPA Ontario, through their university contacts updates the educational information on an annual basis and acts as a liaison for the universities. Various publications are available which explain the education and work experience requirements of the Qualification Program.

In order to meet the requirements for registration, the applicable completed application form must be received at CPA Ontario for processing. CPA Ontario's application forms contain detailed explanations on how the requirements for registration are to be met.

For most Students, the course credit requirement is verified by the accompanying official university transcript (s) and if applicable, course outlines. In some cases, an additional review is completed by CPA Ontario and representatives notify the Student of approved courses in writing. CPA Ontario, utilizing the current International Handbook of Universities publication, verifies that the degree requirement has been met. If the degree cannot be verified from this source, they will assess the degree.

The Qualification Program is outlined in greater detail elsewhere in this report.

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

CPA Ontario provides potential applicants and students with information through its website and through various documents prepared to assist in answering enquiries of this type. CPA Ontario assists Applicants and Students by providing information regarding the registration process including the educational requirements and practical experience requirements. Students may complete a portion of their prescribed practical experience outside of Ontario if this is in accordance with CPA Ontario's requirements. For Students, experience gained outside of Ontario is considered to be a "secondment" and must meet certain criteria as set out in the Regulations. Greater detail is provided on the CPA Practical Experience Requirements (CPA PER) in the Assessment of Qualifications section of the report. CPA Ontario assists by providing ongoing updates on educational changes and on occasion, information on international degrees. Updates are made to CPA Ontario's website and publications as required.

For internationally trained applicants the process has been streamlined to recognize the international accounting experience and qualifications. Greater detail is provided on the Qualification Program in this report.

e) requirements that may be satisfied through acceptable alternatives

The "Become a Member" section of CPA Ontario's website contains information on the registration streams and pathways to membership for both individuals trained in Ontario and those that are seeking registration based on international training. The Bylaws, Regulations and various forms specify the requirements for registration and the acceptable alternatives and the processes for accessing these alternatives if applicable. Additionally, telephone enquiries and enquiries received via email and letter are answered by the appropriate department. Additionally, multiple websites have been made available for individuals wishing to enter the new CPA program which outlines the pathways available to them.

f) the steps in the assessment process

The assessment process begins with the individual requesting information regarding the application process,

which includes information regarding CPA Ontario's education and practical experience requirements as well as the various documents required by CPA Ontario. The applicant completes the various forms (if applicable) and provides the documents needed by CPA Ontario. CPA Ontario receives and assesses the application and communicates with the applicant. This is all evident from the application forms and the information provided to those enquiring about the accreditation process.

Internationally trained applicants have a slightly different process in that they are required to provide additional documentation regarding their accreditation elsewhere in order to apply for exemptions from CPA Ontario's education, professional program and practical experience requirements. CPA Ontario then considers this information and the process used is described elsewhere in this report. Again, the process is outlined in the forms completed by the applicant (if applicable) and the correspondence received from CPA Ontario. The "Become a Member" section of CPA Ontario's website contains information on the assessment process and provides the requirements and documentation that must be submitted.

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

Generally, to register as a student with CPA Ontario an applicant must provide the following: completed application forms; university transcript(s); proof of employment or an offer of employment with an Approved Training Office (only required for 6-4 applicants) refer to section 8 c for further information on the CPA Practical Experience Requirements; and proof of legal name. These requirements are communicated to applicants through CPA Ontario's website, the application forms and other materials prepared specifically for student registration.

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

Applicants who are internationally trained should provide: a completed application form; a letter of good standing from their international accounting body; if the applicant is no longer a member, a letter from the accounting body stating that at the time the membership ended the applicant was in good standing; and if applicable, forms completed by previous employers to verify any previous accounting experience, as well as a signed and dated CPA Ontario Academic Code of Conduct. Again, this information is available through a number of sources, in particular the website. Experience Certificate Forms are not required from members from Reciprocal Membership Bodies.

If documents are not in English, official translations are required. Individuals are informed of this requirement through CPA Ontario's forms and website.

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

A sworn affidavit will be accepted if it is not possible to obtain an official transcript. The applicant may also use a sworn affidavit if it is not possible to have previous employers complete CPA Ontario's forms. Mention is made to the option of using an affidavit on the Information and instruction guide form 6-1A(P1) CPA Student Registration. CPA Ontario will accept a variety of alternative documents and therefore, has chosen not to limit the acceptable range of documents by specifying the only acceptable alternatives. The alternatives available vary with the circumstances of the applicant. Information is available through a number of sources but primarily the website.

i) how applicants can contact your organization

Applicants may contact CPA Ontario by telephone, email, fax, website, letter or by visiting during normal business hours.

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

Note: for the purposes of this section, applicant is taken to mean:

- Individuals applying for registration under Regulations 6-1, 6-2 and 6-4
- Students registered under Regulations 6-1 or 6-4
- Applicants registered under Regulation 6-2

Throughout the registration and qualification processes, applicants are sent, as applicable:

- a confirmation of receipt of application,
- confirmation of registration (Student or Applicant), or denial letter (as may be applicable)
- confirmation of course credit assessment(s),
- confirmation of registration in components of the individual's relevant qualification program (either legacy CA qualification program or CPA qualification program)
- confirmation of examination(s) registration,
- examination results, and
- any Registrar's decisions .

Registered Students also have online access to their record and are able to track the status of their application and their overall progress in the relevant qualification program. Other contact may come via email or telephone depending upon the circumstances. Generally, as each step in the process is initiated or completed, applicants are contacted. Applicants may contact CPA Ontario at any time during the process to be assisted by a representative who will assist them by providing information and where applicable, advice on the process. Students from legacy bodies must contact their respective legacy body for assistance.

If the applicant is from a Recognized US State Board, Recognized Accounting Body, Reciprocal Membership Body, or is applying under the EvE Membership Pathway, applications received must be complete upon submission. Incomplete applications will be returned to the applicant, along with a list outlining the outstanding documents which were not provided but are required for registration. Such applicants are encouraged to reapply once all required documents have been obtained. For all other Students and internationally trained applicants, there is no timeline to complete an application. These individuals are also notified in writing of the outstanding documents.

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

*** SAME AS LAST YEAR ***

Required documents must be translated into English and an official translation provided. Applicants are informed of this requirement through disclosures made on CPA Ontario's website and application forms and templates.

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

Generally, the applicant will not come into contact with third-party organizations such as assessment agencies. A third-party qualification assessment of applicants is not a requirement for the qualification assessment process. In terms of the educational background of an applicant, CPA Ontario conducts its own internal review. If the applicant believes additional information may be helpful to CPA Ontario's internal review, the applicant may submit a report from World Education Services, (WES) or from the University of Toronto or York University. However, the final decision on the acceptability of the applicant's qualifications rests with CPA Ontario. Validation or additional information may be requested from the educational institution or the applicant depending upon the issue. An applicant may also be either a member or a former member of another accounting body. Communication with that accounting body may be necessary in certain circumstances. For example, to ensure that the most current information is available on the accreditation process for that accounting body. Information is available through the website, forms and other documents relating to the admission process.

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

Note: for the purposes of this section, applicant is taken to mean:

- Individuals applying for registration under Regulations 6-1, 6-2 and 6-4
- Students registered under Regulations 6-1 or 6-4
- Applicants registered under Regulation 6-2

Students being trained domestically must adhere to the timelines established in the Bylaws and Regulations. There are additional timelines for Applicants and other internationally trained accountants. Documents explaining these timelines are available on the website (primarily the Bylaws and Regulations of CPA Ontario) and through information that is made available to Students upon registration or as part of their request for information. Individual counseling is available should the applicant contact CPA Ontario.

Students and Applicants are encouraged to become familiar with the Bylaws and Regulations. The Member's Handbook provides more information. A copy of the Bylaws, Rules and Regulations is available online at <http://www.cpaontario.ca/Resources/Membershandbook/1011page5011.aspx>. Students and Applicants are encouraged to read the Regulation governing their specific qualification process:

- Regulation 6-1: Student Registration (This Regulation was significantly re-written and passed by Council on April 2014 in order to introduce the new CPA Qualification Process. The pre-existing content related to the CA Qualification Process was moved to the new Regulation 6-4 Legacy CA Student Registration which was passed by Council effective April 2014 and amended November 2014)
- Regulation 6-2: Applicant Registration
- Regulation 6-3: Affiliate Applicant Admission (Please note that the Affiliate class of membership and Regulation 6-3 were repealed by Council effective April 2014 as a result of Unification)
- Regulation 6-4: Legacy CA Student Registration (As noted above, this Regulation governs the legacy CA Student qualification process and was passed by Council effective April 2014 and amended November 2014)

CPA QUALIFICATION PROGRAM

From Regulation 6-1, section 7:

A Student who has not yet completed all of the academic requirements for registration in the University Graduate or CPA Accredited University Graduate category of registration may register in that category on a conditional basis for a maximum period of 7 years.

From Regulation 6-1, section 13:

The Registrar shall deregister a Student as of the earliest of:

- 13.1: the seventh anniversary of the date of conditional registration pursuant to section 7 (see above) if by that date the Student has not met all the requirements for registration;
- 13.2: the date upon which the Student's enrollment in any module of the CPA Prerequisite Education Program is cancelled pursuant to section 25 (see below);
- 13.3: the sixth anniversary of the Student's first date of enrolment in any course or module of the CPA

Professional Education Program;

13.4: the sixth anniversary of the Student's first date of writing any challenge examination in lieu of completion of any course or module of the CPA Professional Education Program;

13.5: the seventh anniversary of the Student's Practical Experience Recognition Date as defined in Regulation 6-6 unless the Student is, or was during the period of registration, registered in the Co-operative Degree Program;

13.6: forty-five (45) days following the release of the result of the Student's third unsuccessful attempt of any module of the CPA Professional Education Program or the Common Final Examination or, if an appeal of that result has been filed, immediately upon the denial of such appeal; and

13.7 the tenth anniversary of the date of initial registration.

CPA PREREQUISITE EDUCATION PROGRAM (PREP)

From Regulation 6-1, section 20 & 21:

Students must provide proof satisfactory to the Registrar that the Student has a degree within four months of that Student's PREP Commencement Date, failing which the Student's enrollment shall be cancelled and the Student not permitted to enroll in or attend PREP or any module thereof.

From Regulation 6-1, section 24

s. 24: A Student who is unsuccessful on the third examination attempt at the examination for a module may not re-enroll in that module; or attempt the examination and such Student must successfully complete the appropriate course(s) at an academic institution; and thereafter seek an exemption from the relevant module.

From Regulation 6-1, section 25 & 26:

25: The Registrar shall cancel a Student's enrollment in any module of the PREP, on the sixth anniversary of the Student's PREP Commencement Date, and the Registrar shall not thereafter permit the Student to re-enroll in any module of the PREP, and shall strike any successful results and exemptions the Student obtained or received in or for any module.

26: Notwithstanding section 25, a Student may apply for an extension of up to two (2) years of the time permitted to complete the PREP in accordance with the policies of the Council from time to time.

CPA PROFESSIONAL EDUCATION PROGRAM (PEP)

From Regulation 6-1, section 33 & 34:

Students must provide proof of satisfactory to the Registrar that the Student has obtained a university degree or degrees and, if applicable, graduate diploma(s); and successful completion of at least 120 credit hours or equivalent of post-secondary academic education acceptable to the Vice-President of Learning within four months of the Student's PEP Commencement Date, failing which the Student's enrollment shall be cancelled, the results of any PEP module examination(s) written by the Student shall be discarded and disregarded and the Student not permitted to enroll in or attend PEP or any module thereof, or to challenge any of the PEP module examinations.

From Regulation 6-1, section 35, 36 & 37:

35. A Student who is unsuccessful on the examination for a Core or Elective module may attempt that examination at a subsequent sitting.

36. A Student who is unsuccessful on two attempts at the examination for a Core or Elective module or on any attempt for a Capstone module must re-take the module before making a further attempt at the Examination.

37. A Student who is unsuccessful on three attempts at any module may not re-enroll in that module or attempt the examination.

TRANSITIONAL CMA STUDENTS

From Regulation 6-1, Schedule D:

Transitional CMA Students must enroll in the CPA PEP by March 1, 2017 or in Capstone 1 by June 1, 2017. Failure to enroll in the CPA PEP by the applicable date may result in the loss of eligibility for exemption from any of the CPA modules.

TRANSITIONAL CGA STUDENTS

Timelines are still being determined for this category of Student and are expected to be finalized in 2015.

LEGACY CA QUALIFICATION PROGRAM

Students

For Students, the Core Knowledge examination (CKE) must have been written not more than three years before attempting the School of Accountancy (SOA). The staff training program must be completed within the first 16 months of registration as a regular Student, or 28 months of registration as a co-op Student.

From Regulation 6-4, section 13:

The Registrar shall deregister a Legacy CA Student as of the earliest of:

- 13.1 the tenth anniversary of the Legacy CA Student's initial date of registration;
- 13.2 forty-five days following the release of the result of the Legacy CA Student's fourth unsuccessful attempt of the UFE, or, if an appeal of that result has been filed, immediately upon the denial of such appeal;
- 13.3 forty-five days following the release of the result of the Legacy CA Student's third unsuccessful attempt of the Common Final Examination, or, if an appeal of that result has been filed, immediately upon the denial of such appeal;
- 13.4 the sixth anniversary of the Legacy CA Student's first date of writing any examination in the CPA Professional Education Program if on that anniversary date the Legacy CA Student has not attempted the Common Final Examination; or
- 13.5 February 1, 2020.

Internationally Trained Applicants

For internationally trained applicants from accounting bodies with which CPA Ontario has a mutual recognition agreement, applications received must be complete upon submission. Once registration has been accepted, these individuals have five years to complete the process and obtain membership. For applicants from Recognized US State Boards and Recognized Accounting Bodies, the CA Reciprocity Examination (CARE) Part I must be successfully written no more than three years prior to applying for membership. Part I of the CARE, must not be attempted more than four times.

Evaluation of Experience (EvE) Applicants

For individuals applying under the EvE membership pathway, applications received must be complete upon submission. Once registration has been accepted, these individuals have three years to complete the process and obtain membership and must successfully complete the Evaluation of Experience examination in no more than two attempts, failing which, the individual will be deregistered and will not be eligible for reregistration under the EvE pathway. Please refer to the end of section 1 for information regard changes that occurred in 2014 to the EvE membership pathway.

CA Reciprocity PD Course (CARPD)

Pre February 21, 2014: For applicants from Reciprocal Membership Bodies, they must complete by December 31, 2014, or the second anniversary of the date of admission to membership, whichever is later, the CA Reciprocity PD Course (CARPD), failing which, their membership will be suspended and will remain suspended until the CARPD has been completed.

Post February 21, 2014: All Applicants must complete by the second anniversary of the date of admission to membership, the CA Reciprocity PD Course (CARPD), failing which, their membership will be suspended and will remain suspended until the CARPD has been completed.

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

CPA Ontario makes information available on its registration timelines through its website, its Bylaws and Regulations, in correspondence with applicants, counseling of applicants when they phone CPA Ontario or attend in person, and through the various methods previously described elsewhere in this report.

CPA Qualification Program

The CPA Qualification Program is designed to allow for flexibility and provides pathways to membership for individuals with a variety of educational and professional backgrounds. In the future, it will be important to

consider a Student's point of entry into the Qualification Program when estimating the amount of time it takes for admission to membership. As an example, a Student in a CPA Accredited Program may receive exemption from all elements of the CPA Professional Education Program (PEP) except for the Capstone Modules and Common Final Examination. Therefore, he/she would move through the PEP component of the Qualification Program faster than a Student with a 90 credit hour university degree starting in the CPA Pre-requisite Education Program (PREP). It should be noted that all Students are responsible for completing a period of 30 months of practical experience.

CPA Student Registrations

Student registrations in this Qualification Program commenced in the spring of 2014. CPA Ontario and the other provincial bodies are still in the process of rolling out the new CPA Qualification Program. As a result of unification and the significant changes that have resulted, student registrations are currently being monitored and we are working towards developing appropriate timelines. However, the parameters around the period of maximum registration are outlined in Regulation 6-1 (see detailed information in section m) above.

Legacy CA Qualification Program

Students are required to complete three years of practical experience during which time, the majority complete the professional program including the Uniform Evaluation (UFE). Therefore, the steps necessary to apply for membership take approximately three years from the date the individual registers as a Student – assuming all steps are completed in the required order and in a timely manner. Additionally, upon completion of the foregoing, the Student applies for membership and assuming that the required forms and fees have been received from the Student, admission to membership (registration) takes place within approximately two to three months. Students have a maximum period of registration of ten years.

Legacy CA Student Registrations

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

1. Students:

CPA Ontario will acknowledge an application for registration within one to two weeks of receipt for paper applications. On-line registration was introduced in June 2014. Students applying for registration on-line receive an immediate acknowledgement of receipt of application by email.

The average period of time a Student takes to complete the Legacy CA program leading to the designation is approximately 3.26 years from the date of registration as a Student.

The average period of time a Student from an approved professional school of accounting or co-operative degree program registered with CPA Ontario takes to complete the program leading to membership is approximately 4.56 years from the date of registration. The timeline for these individuals is longer because registration occurs while these individuals are still in the process of completing their university degree.

2. Assessment of Qualifications:

Individuals applying for additional exemptions will have an assessment conducted by CPA Ontario after receipt of all requested documentation. The assessment will address the issue of whether the experience and competency requirements of CPA Ontario necessary to be granted additional exemptions from the Student requirements have been met. Once the applicant's file is complete and all required documentation has been submitted to CPA Ontario, it is anticipated that this assessment will be completed within eight to ten weeks. Individuals are notified in writing once their files are deemed complete and are informed of the timeline. A letter advising the applicant of the decision will be prepared upon completion of the assessment.

Timelines are influenced by the length of time it takes an applicant to provide CPA Ontario with information and documentation to conduct an assessment.

3. Transcript Assessment for Universities Outside of Canada:

For individuals who are not members of international accounting bodies, in order to determine eligibility to

register as a Student with CPA Ontario, transcripts from universities outside of Canada must be assessed to determine if the four year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. This preliminary assessment takes an average of three months.

Timelines are influenced by the length of time it takes an applicant to provide CPA Ontario with information and documentation to conduct an assessment and verify that the course content is substantially similar to that covered by the Credit Hour requirement.

4. Transcript Assessment for Universities Outside of Ontario:

Courses taken at universities outside of Ontario must be assessed to determine if the four year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. A preliminary assessment of a transcript outside of Ontario takes an average of six to seven weeks to complete. If the Student is registering with CPA Ontario, the assessment fee is included as part of the registration fee.

Timelines are influenced by the length of time it takes an applicant to provide CPA Ontario with information and documentation to conduct an assessment.

5. Ontario Transcript Assessment with a mix of Ontario universities and/or college transfer credits:

Transcripts with course mixes from different Ontario universities have to be assessed for overlapping or missing course content. A preliminary assessment takes an average of twenty to twenty-one weeks.

Timelines are influenced by the length of time it takes an applicant to provide CPA Ontario with information and documentation to conduct an assessment.

6. Ontario Transcript Assessment:

Transcripts from an Ontario university takes an average of four to six weeks to assess.

Timelines are influenced by the length of time it takes an applicant to provide CPA Ontario with information and documentation to conduct an assessment.

Starting in 2014 assessment fees were not being charged on any transcript assessments.

7. Admission to Membership:

Those registered as Students or Applicants with CPA Ontario and who are within a month of their estimated completion date and have completed all other education requirements and examination requirements, will be sent a request to file a final experience certification report (if applicable). After any additional leaves of absence are taken into consideration and the estimated completion date is confirmed, the Student or Applicant will be sent a personalized application for admission to membership and will be required to remit an admission fee. This is separate from the Annual Membership Dues process. Upon receipt of the application for admission to membership, if it is determined that there is a deficiency in the experience requirement, the Student or Applicant will be sent notification of their revised estimated completion date. A Student or Applicant who has completed all of the requirements for admission to membership will usually be admitted within one to two months of the receipt of a completed application, and will be advised of their admission by email shortly thereafter. The membership certificate including a congratulatory letter confirming their admission to membership will be mailed to the new Member within three to four weeks following admission to membership. It should be noted that those admitted to membership in October, November and December of 2014 experienced a longer wait time for the membership certificates as a result of the re-design of this document. Historically, Students who qualified for admission to membership in December or January, following the successful completion of the UFE (results in December), were presented with their membership certificate at the convocation ceremony in February. However, this practice was discontinued in 2014 as a result of Unification and these new Members received their membership certificates by mail as described above.

Member Registrations:

1. Members of the Certified General Accountants of Ontario (CGAO) and the Certified Management

Accountants of Ontario (CMAO):

This pathway to membership became redundant in 2014 as a result of the unification of CPA Ontario and CMAO and CGAO on April 1, 2014 and July 2, 2014 respectively. All 23 Students enrolled in these registration categories became Members of CPA Ontario on either April 1, 2014 or July 2, 2014.

2. Members of Recognized Accounting Bodies or Recognized US State Boards of Accountancy:

Upon receipt of a completed application for registration, an individual will be informed within eight to twelve weeks of CPA Ontario's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the CA Reciprocity Examination Part I and upon how much, if any, of the three-year practical experience requirement must be completed. On average, it takes approximately 1.38 years from the time a complete application is received, for an applicant to complete the process leading to membership.

3. Members of Reciprocal Membership Bodies:

Upon receipt of a completed application for registration, an individual will be informed within eight to twelve weeks of CPA Ontario's decision on registration.

On average, it takes approximately 4 to 5 months from the time a complete application is received to complete the process leading to membership.

4. Members of international accounting bodies that are members of the International Federation of Accountants (IFAC) but are not members or former members of Recognized Accounting Bodies, Recognized US State Boards of Accountancy or Reciprocal Membership Bodies with which CPA Ontario has a mutual recognition agreement:

Upon receipt of a completed application for registration and/or assessment of exemptions, an individual will be informed within eight to twelve weeks of CPA Ontario's decision.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the professional program and upon how much, if any, of the education requirement and three-year practical experience requirement must be completed.

On average, it takes approximately 3.57 years from the time a complete application is received, for an applicant to complete the process leading to membership. This average is based on the six individuals who qualified for admission to membership under this pathway in 2014. This population is substantially lower than in previous years as several Students enrolled in this category became Members of CPA Ontario as a result of Unification with CGA Ontario and CMA Ontario. The relatively small sample in 2014 means that the average may not be historically representative of the timeline for this registration category.

5. Members of Specified Accounting Bodies Outside of Canada:

Upon receipt of a completed application for registration and/or assessment of exemptions, an individual will be informed within eight to twelve weeks of CPA Ontario's decision.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the UFE and upon how much, if any, of the three-year practical experience requirement must be completed.

6. EvE Membership Pathway:

Upon receipt of a completed application for registration, an individual will be informed within eight to twelve weeks of CPA Ontario's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the EvE Evaluation. On average, it takes approximately eight months from the time a complete application is received, for an applicant to complete the process leading to membership.

7. Members of the Certified General Accountants of Ontario (CGAO), the Certified Management

Accountants of Ontario (CMAO) or Members of another provincial CPA body holding a Canadian Chartered Professional Accountant designation but not a Canadian Chartered Accountant designation:

As noted above in section M, the Affiliate class of membership and Regulation 6-3 were repealed by Council effective April 15, 2014 as a result of Unification

For the individuals applying for membership under this pathway in 2014, they were informed of CPA Ontario's decision on admission to membership within eight to twelve weeks of the submission of a completed application for admission to membership. If approved, the individual was admitted to membership at the time of the decision.

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

Information regarding fees is provided as part of the application process and is available on CPA Ontario's website as well as in correspondence to applicants and through other methods such as Career Information. A fee schedule is readily available to applicants and those seeking information about CPA Ontario and is made publically available on the website within Regulation 4-2.

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

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

1. those from Students with permanent or long-term disabilities who were given special consideration in writing university examinations;
2. those from Students whose physical or medical disabilities were not previously assessed by a university or have occurred more recently and, therefore, were not present while attending university; or
3. those from Students who have been diagnosed with otherwise invisible medical conditions, such as lung disorders, diabetes, epilepsy and heart and circulatory disorders, which may be aggravated under examination conditions and potentially cause distress to both the Student and others writing in the same centre.

The special consideration granted will depend on the specific circumstances and ranges from granting extra writing time to permission to make use of special equipment. In most cases, any Student granted special consideration is required to write examinations at a special writing centre.

In all cases, the Student must complete an Accommodation Request Candidate and Medical form available from CPA Ontario at least ten weeks prior to the date of the examination. Earlier notification is preferred to allow CPA Ontario sufficient time to obtain independent confirmation of documentation, and to evaluate the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from at least one doctor who is a specialist in the particular field. CPA Ontario reserves the right to request a second opinion from a specialist of CPA Ontario's choosing. Information submitted is kept private and only provided to members of the accommodation panel and to CPA Ontario staff on an as needed basis.

CPA Ontario, along with representatives from the other provinces and CPA Canada, form a committee to assess these special considerations. A psychologist also helps with these assessments. If further medical specialty is required to make a decision, this information is sought.

Information on the foregoing is available on CPA Ontario's website (exam accommodation) and through CPA Ontario's ongoing efforts to keep Students and Applicants informed.

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

Refer to the note in section 1 a) regarding the unification of the legacy bodies that occurred in 2014.

Given the significant changes that occurred throughout the year, changes were addressed in the actual section throughout the body of the report to provide for ease of reading.

Organizational Structure:

As a result of unification, there have been organizational structure and name changes that occurred in the departments throughout the year. The Registrar's Office now includes what was previously referred to as Member and Student Records, the Education group has been renamed Learning which now handles transcript assessments and the Career Information group has been renamed Student Recruitment.

Evaluation of Experience (EvE):

In March 2014, CPA Ontario's Council reinstated the EvE pathway, which was temporarily suspended in October 2013 pending a review of the program. The website was updated to provide applicants with information on the reinstatement of the EvE and that the July 2014 offering would be restricted to those currently registered as EvE applicants with CPA Ontario. Additionally, mention was made that the first offering of the EvE to new applicants would be November 2014 and registration forms and the new criteria would be available in early June 2014.

In April 2014, a communication was sent to all individuals registered with CPA Ontario as EvE Applicants who had not successfully completed the Evaluation advising them of Council's decision to reinstate the EvE and of their eligibility to register for the July 2014 offering.

Subsequently, in June 2014 further updates were made to the website providing individuals with the revised registration criteria, the new registration forms and appropriate deadlines.

In December 2014, CPA Canada provided CPA Ontario with notification that the EvE membership pathway for legacy CAs would no longer be available, with the last offering being May 2015.

Affiliate Membership:

As discussed earlier in the report, as a result of unification Regulation 6-3 Affiliate Membership was repealed in June 2014.

CA Reciprocity Professional Development (CARPD) Course:

In February 2014, the CARPD became a mandatory requirement for members who qualified under the Recognized State Board of Accountancy and Recognized Accounting Body pathways. The CARPD consists of approximately 20 hours of online study in Canadian tax, Canadian law and ethics, in a modular form. Registrants have to obtain a 100% mark in a quiz ending each module to be able to progress to the next module. The requirements of CARPD must be completed within two years of admission or it is considered to be a breach of member obligations as set out in Regulation 4-3. Registration categories were also amended to include the requirement that individuals applying under the US CPA, Reciprocal Membership Bodies and Recognized Accounting bodies not be registered with another provincial body as a student in the five years prior to writing the first part of the uniform US CPA examination or the normal qualifying examination of the other bodies as applicable.

Public Accounting License:

As a result of unification, CMA Ontario and CGA Ontario made a request to the Public Accountants Council that they no longer be authorized designated bodies, under the Public Accounting Act 2004, for licensing of public accountants. In November 2014 Council amended Regulation 9-1 to reflect that CPA Ontario, is the only authorized designated body for licensing in Ontario. The terms and timelines for renewing a licence have been clarified, as well the Public Accounting Licensing Board and Membership composition has been updated

as part of the amendment to the Regulation.

Practical Experience Requirement:

In November 2014, Council approved the new Regulation 6-6 which contains all the requirements and alternative pathways to satisfy the practical experience requirement. This applies to students registered under Regulation 6-1, as well as certain legacy CA students. The regulation clearly sets out the 30 month requirement for students in order to satisfy the CPA Practical Experience Requirement ('CPA PER') and describes the two methods by which students are able to obtain such experience:

- the Experience Verification model
- participation in a Pre-Approved Program

The reporting requirements, as well as the qualifications and duties of a Mentor, Supervisor and Pre-Approved Program Leader are explained in the regulation.

The details of the Practical Experience requirement are described in detail in section 8 of this report, Assessment of Qualifications.

The CPA Prerequisite Education Program (PREP):

PREP was developed in conjunction with CPA Canada and is designed for those who have an undergraduate degree, regardless of the discipline, and lack some or all of the prerequisite courses required for admission to the CPA Professional Education Program (PEP). PREP is delivered on a part-time basis through a combination of online, self-study and/or classroom learning to allow for maximum flexibility and accessibility. PREP is modularized to allow enrollees to complete only those modules they require. PREP consists of twelve modules, as follows, all of which must be successfully completed, unless an exemption has been granted by CPA Ontario:

- Module 1: Introductory Financial Accounting
- Module 2: Introductory Management Accounting
- Module 3: Economics
- Module 4: Statistics
- Module 5: Intermediate and Advanced Financial Accounting
- Module 6: Corporate Finance
- Module 7: Audit and Assurance
- Module 8: Taxation
- Module 9: Intermediate and Advanced Management Accounting
- Module 10: Strategy and Governance
- Module 11: Business Law
- Module 12: Information Technology

The content of the PREP modules is the responsibility of CPA Canada and delivery of the module material is the responsibility of CPA Ontario

The CPA Professional Education Program (PEP):

PEP was developed in conjunction with CPA Canada and was launched in the fall of 2014. PEP is delivered on a part-time basis through a combination of online, self-study and classroom learning to allow for maximum flexibility and accessibility. PEP is modularized and consists of six modules: two common core modules that all CPA students must take. Two electives that allow students to focus on two areas of interest of which Students can choose from four different electives. One capstone integrative module and one capstone examination preparation module.

- Core 1:
- Core 2:
- Assurance Elective 1
- Performance Management Elective 2
- Taxation Elective 3
- Finance Elective 4
- Capstone 1
- Capstone 2

CFE:

In addition to formative examinations throughout the program, the CPA certification program culminates in a summative final examination (CFE) that evaluates candidates on the competencies defined by the Competency map.

Student Registration:

In April 2014, Council adopted a new Regulation 6-1 Student Registration. As discussed in section m, this Regulation was significantly re-written in order to introduce the new CPA Qualification Process. As such, the pre-existing content relating to the CA Qualification Process was moved to the new Regulation 6-4 Legacy CA Student Registration.

In November 2014, Council made further amendments to Regulations 6-1 and 6-4 which included the following:

Regulation 6-1 Student Registration, PREP and PEP Guidelines:

- Schedules have been included to map out how and at what points Students who commenced in a legacy CGA, CMA and CA program transition to the CPA program;
- Provisions have been made to permit Students who are still completing a university degree to register (section 7);
- The maximum period of registration has been clarified (section 13);
- Completing the Academic Prerequisites by courses at an academic institution, through PREP, or by a combination of both, has been included (section 16);
- The PREP requirements have been streamlined, to avoid duplication with the Guidelines (section 20 – 28), and the Guidelines have been updated;
- The PEP requirements have been clarified, including the transitioning of Students from legacy CGA, CMA and CA programs (sections 29 – 44), and Guidelines were created to assist CPA Ontario in managing these requirements;
- Specific warnings about eligibility for a public accounting licence have been added (section 45, 51);
- The practical experience requirement has been removed to its own regulation.

Regulation 6-4 Legacy CA Student Registration and Guideline:

- This regulation has been simplified to remove components of the legacy program that are no longer available;
- The registration deadline has been clarified (section 2);
- The professional program requirements have been expanded and clarified (sections 26 – 33 and Schedule D);
- The practical experience requirement has also been clarified, to take into account the transition to the CPA competencies and program (sections 36 – 63);
- Guidelines have been created to address a number of transition matters.

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Amount of Fees (2 / 13)

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

The fees for Applicants are different from the standard Student fees.

For members of Recognized Accounting Bodies, Recognized US State Boards of Accountancy, Reciprocal Membership Bodies and those individuals applying under the EvE membership pathway, the Applicant fees reflect the fact that such applicants are normally able to qualify for membership within a shorter period of time

than domestically trained Students.

Other internationally trained accountants register as Students and therefore the fees are the same, with minor exceptions.

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

Fees for enrollment in the PEP, as described in detail in section 1, were introduced in 2014. The program enrolment fee structure is based on the fee structure for Students in CPA Ontario's legacy program. The module fees are set to harmonize as much as possible with the rest of the country. A fee for D2L, the software platform used to deliver the material for the PEP and PREP is described in Regulation 4-2. The initial access fee is \$300 which covers the software used to write the exams, access to the Oracle data base of briefing notes and the PEP D2L access fee. Refer to section 5 for a further description of D2L.

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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

a) What are your timelines for making registration decisions?

For the purposes of this section, Student is taken to mean those registered under Regulations 6-1 or 6-4 and Applicant is taken to mean those registered under Regulation 6-2. Once either a Student or Applicant has successfully completed all of the required steps for admission to membership, admission (or registration) is normally granted. Nevertheless, please refer to question 1n for a summary of the pertinent timelines for various stages/events in the registration process.

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

Applicants who write to CPA Ontario are usually responded to within two weeks depending upon the nature of the enquiry. Telephone calls are usually responded to within one to two business days depending upon the volume of messages received. Email is responded to as soon as practical - usually within a few days. It should be noted that unusually high volumes in the latter part of 2014 resulted in longer than average wait times for response. High volumes were driven by:

- 1) The complexities inherent in introducing the new CPA Qualification Program at the same time that the legacy CGA, CMA and CA qualification programs are being run out;
- 2) Questions around Unification
- 3) Significant increase in registrations in the legacy CGA, CMA and CA programs

At the end of 2014, CPA Ontario was in the process of re-evaluating the staffing and workflows of the Customer Service Centre to ensure adequate service levels.

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

Registration Decisions:

The timeline for providing written reasons vary depending on the complexity of the issue and whether the matter must proceed through a formal review or other decision-making processes. A detailed letter summarizing and providing reasons for the decision of CPA Ontario is normally issued within two weeks after the determination is made.

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

Internal reviews and appeal decisions (Examinations related):

The timeline for requesting an appeal of examination decisions (exam results) varies depending on the examination involved. In general, for the CKE, CARE, SOA, PEP and PREP, the results of an appeal are released three weeks after the appeal period has closed. For the UFE, the results of an appeal are released within two months after the appeals period has closed.

Internal reviews and appeal decisions (not related to Exams):

The Membership Committee strives to meet every six to eight weeks, if there are matters pending. A letter outlining the Membership Committee's decision is normally issued within three business days after the determination is made and a letter advising of the reason for Membership Committee's decision is usually sent eight to ten weeks following a Committee meeting.

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

Registration Decisions:

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

Internal reviews and appeal decisions (Examinations related):

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

Internal reviews and appeal decisions (not related to Exams):

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

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

Unification

Effective April 1, 2014, CMA Ontario and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014.

Effective July 2, 2014, CGA Ontario and CPA Ontario signed the Second Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014.

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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Access to Records (4 / 13)

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

It should be noted that the majority of an applicant's file is provided by the applicant and therefore, a request for access is very rare. Nevertheless, applicants have access to their records upon request. Students have access to their record online. CPA Ontario is in the process of expanding the scope of the online records to encompass the new CPA Qualification Program. A written request is also acceptable.

In most instances, there is no charge for access. Records, including university transcripts, a copy of the applicant's birth certificate, passport or driver's license etc. may be obtained from CPA Ontario. Internal notes of a purely administrative nature are kept in CPA Ontario's database. Access to the applicant's examination papers is described below.

If an individual requires an official CPA Ontario transcript, a fee, as stipulated in Regulation 4-2, is charged.

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

Exam related records:

Assuming that an applicant's examination(s) are considered to be a part of the "applicant's record", CPA Ontario provides limited access to examinations. The nine examinations are described below.

1) CPA Pre-Requisite Education Program (PREP) is a module-based, non-disclosed, multiple-choice, short and long answer examination. The focus is on core knowledge at the entry level set out in the CPA Competency Map. Benchmark questions are taken from previous examinations, and as a result Students are not permitted to keep the examination questions. Re-write examinations are available and are scheduled four weeks after the final exam. A Student's exam score will be the higher of the original score and the rewrite

score. Re-write exams replace both the midterm exam and the final exam grades in modules where a midterm is scheduled.

2) CPA Professional Education Program (PEP) is a non-disclosed, multiple-choice and case question(s) examination. The focus is on the knowledge at the level set out in the CPA Competency Map. Benchmark questions are taken from previous examinations, and as a result, Students are not permitted to keep the examination questions. Students also sign a declaration stating that the examination is the property of CPA Canada and that they will not discuss the contents of the examination with anyone. Students may appeal their results. PEP examinations are written on laptops using Secureexam which is a lock down software. Student responses are retained by the Board of Evaluators of the Chartered Professional Accountants of Canada (CPA Canada) for a period of three years.

3) The Core-Knowledge Examination (CKE) is a non-disclosed, multiple-choice examination. Benchmark questions are taken from previous examinations, and as a result, Students are not permitted to keep the examination questions. Students also sign a document stating that the examination is the property of CPA Ontario and that they will not discuss the contents of the examination with anyone. A mechanical check is available to a Student whose attempt was unsuccessful. The last offering of the CKE was May 2014.

4) The School of Accountancy (SOA) examination is an analytical examination comprised of multi-competency questions. However, there is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various scenarios. Students are not permitted to keep their examination questions, however the exam questions were made public in early August. A Student's own examination response will not be returned or made available after being submitted for marking. In view of the thorough process of marking and re-marking at the School of Accountancy marking centre, there is no provision for further reviews of Students' responses for final examinations. However, Students may request a mechanical check of their examination response. The cost to request a mechanical check is outlined in Regulation 4-2. The mechanical check involves a tracing of the assessment through the audit log files of the computer system used to accumulate marker assessments and a re-computation of the Student's score and result. Students do have access via CPA Ontario's web site to suggested solutions, evaluation guides and general markers comments. Private preparation programs were also available. The last offering of the SOA was June 2014.

5) The Supplemental School of Accountancy (SSOA) examination was offered in November 2014 to allow students another chance to complete the legacy program rather than having to transition to the CPA PEP program. The examination had the same process and objective as the SOA above with the exception that the questions, solutions and evaluation guides have not yet been made public.

6) The Uniform Evaluation (UFE) is a national examination. A Student's own examination response will not be returned or made available after being submitted for marking. Evaluation responses are retained by the Board of Evaluators of the Chartered Professional Accountants of Canada (CPA Canada) for a period of three years following the UFE. Students are not permitted to keep their examination questions, however the questions are made public shortly after the UFE. Students may appeal their results and/or ask for a Performance Analysis Review (PAR). The PAR is a detailed review of the Student's responses. Markers used to evaluate the evaluation are contracted by CPA Canada to prepare these reviews. Subsequent to the release of UFE results, Students have access, via CPA Ontario's web site to the UFE report. This report is prepared by CPA Canada's Board of Evaluators and includes suggested solutions, evaluation guides and comments from the Board of Evaluators. The last full offering of the UFE was September 2014.

7) The Supplemental Uniform Evaluation (UFE) as part of the transitional provisions, a Supplemental UFE is being offered in June 2015 to allow those students who were unsuccessful at a previous UFE another chance to complete the legacy program rather than having to transition to the CPA PEP program. The examination has the same process and objective as the UFE above.

8) The Chartered Accountants Reciprocity Exam (CARE) is a non-disclosed, multiple-choice examination. Similar to the CKE, benchmark questions are taken from previous examinations, and as a result, Applicants are not permitted to keep the examination questions. Applicants also sign a declaration stating that the examination is the property of CPA Ontario and that they will not discuss the contents of the examination with anyone. Similar to the CKE, a mechanical check is available to an Applicant whose attempt was unsuccessful.

9) The Evaluation of Experience (EVE) is a competency-based assessment consisting of six questions that uses a holistic, attribute-based model that is double-marked and arbitrated. EvE assesses the professional skills required of a Canadian CPA and is a “take-home” type exam that candidates complete on their own time and then submit final responses by the response deadline. To follow the EvE pathway, a candidate must present, through a process of question-and-answer, evidence from their work experience demonstrating the professional skills that are essential to the profession. Each of the six questions requires two distinct responses, for a total of twelve responses. As the EvE Evaluation is a take-home exam, candidates are able to make a copy of their responses prior to submitting for marking. As noted in section 1, the last offering of the EvE will be May 2015.

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

*** SAME AS LAST YEAR ***

There is no charge for accessing Student records. Fees relating to examinations are set out elsewhere in this report. Students and applicants are informed of fees as needed or upon request. All fees are outlined in Regulation 4-2, which is available to the public on CPA Ontario’s website.

d) List the fees for making records available.

*** SAME AS LAST YEAR ***

There is no charge for accessing Student records. However, a Student may request an official CPA Ontario transcript, which would be produced for a fee as outlined in Regulation 4-2.

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

Non-exam related records

There is no charge for accessing Student records, unless otherwise stated in this report.

Exam related records

The fees for accessing records related to examinations cannot be waived. These fees are outlined in Regulation 4-2.

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

CPA Professional Education Program (PEP)

Please refer to question 1 for details on the introduction of the PEP.

Unless otherwise noted, CPA Ontario’s registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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.

Legacy CA Program:

Students have access to past SOA and UFE examinations on CPA Ontario's website. The questions and suggested solutions, along with evaluation guides are also available on the website. Students may also use preparation materials made available by private individuals or organizations.

At the SOA, Students are provided with readings, self-study materials and practice examinations. Students enrolled in the CARE are able to attend CARE preparation courses. Students enrolled in the UFE are able to attend UFE preparation courses.

CPA Program:

The PREP, PEP are non-disclosed examinations, so past examinations are not available. However, information on the examinations' structure and examinable content as well as sample questions are available on the CPA Ontario website and on D2L, the software platform used to deliver the material for the PEP/PREP modules. D2L is used for students to post their assignments, ask questions on a discussion board and for CPA Canada to post reading materials. CPA Canada posts PREP students marks on D2L and for PEP CPA Canada posts the candidate number of those successful students for each module (Before any results are official they must be approved by CPA Ontario). The PREP modules contain sample exam questions for enrollees to use and the exam structure is posted on the website. For the format of these examinations see section 4/13 section b.

The CA Reciprocity Examination (CARE) is the means by which the provincial and territorial bodies measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada assessed by the International Qualifications Appraisal Board (IQAB) as having education, examination and experience requirements substantially equivalent to the Canadian CPA qualification program. The CARE tests knowledge, comprehension and limited application of knowledge but not higher-order skills. CPA Ontario liaises with the various universities and high schools to provide information to potential applicants. Information on the profession and requirements is also available on the CPA Ontario website.

The CPA Competency Map are available from CPA Ontario via its website and printed copies are also available upon request. Likewise, the CPA Practical Experience Requirements document is available from CPA Ontario via its website and printed copies are also available upon request. Students are required to enter their Practical Experience information into the online Practical Experience Reporting Tool (PERT) and are provided with an online instructional user manual to assist them in doing so. In addition, several webinars have been made available to assist with using PERT. Refer to section 8 c) for further information on the Practical Experience requirement.

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

As discussed above, information is provided on the CPA Ontario website. If applicants have specific questions,

CPA Ontario helps answer their questions or directs them to the appropriate department and individual. Generally, CPA Ontario produces a wide variety of materials for applicants and these materials are available in formats that reflect the nature of the request and the intended audience.

In PEP, students have access to discussion boards on D2L where they can post any questions. All discussion board postings are monitored by CPA Ontario and replied to typically within 24 hours.

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

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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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.

An appeal may be initiated within thirty-days from the receipt of the initial written reasons for the decision.

Appeals of decisions made concerning registration or deregistration will normally be considered by CPA Ontario's Membership Committee within six to eight weeks following receipt of the complete appeal materials from the party requesting an appeal. In cases where the party requesting an appeal wishes to present new information as evidence, the matter is referred for review and may be addressed within a few days or a few weeks depending upon the complexity of the issue and the nature of the new information provided by the individual.

Once a decision is made, the party is notified within three days and a letter advising of the reason for Membership Committee's decision is usually sent within eight to ten weeks following a Committee meeting.

In cases where a hearing by the Membership Committee is held, the timing of the meeting is dependent upon the schedule of the Committee, the applicant's ability to provide required information or submissions prior to any consideration and other factors relating to the nature of the request and the scheduling of the hearing.

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

Given the foregoing, it is not possible to estimate the number of internal reviews that exceeded the timelines in 2014.

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

Given the foregoing, it is not possible to estimate the number of internal reviews that exceeded the timelines in 2014.

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

*** SAME AS LAST YEAR ***

Appeals or reviews before the Membership Committee are usually written submissions because these hearings are held according to CPA Ontario's Rules of Practice and Procedure under the Statutory Powers Procedure Act. Consequently, the making of submissions and the nature of these submissions are governed by this Act and the common law.

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

*** SAME AS LAST YEAR ***

Information regarding appeals or reviews is communicated to the applicant in a number of ways. First, information is available on CPA Ontario's website in the Bylaws and Regulations and in other documents. Second, information regarding any review or appeal mechanism is communicated to the applicant as part of the decision, depending upon the nature of the decision and the matter considered. Additional information and specific questions that the applicant may have regarding procedure are answered by staff members assigned to the Committee.

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.

*** SAME AS LAST YEAR ***

CPA Ontario's Membership Committee is not involved in the original decision-making process. In rare situations, where Membership Committee members sit on one or more other Committees, special care is taken to avoid conflict of interest and to ensure that such individuals are not involved in reviews where they have taken part in the original decision-making process.

CPA Ontario also has conflict of interest guidelines and policies to ensure that conflicts of interest do not arise. If an applicant is aware of a conflict of interest, he or she may ask that the CPA Ontario representative be removed for the purposes of the decision.

Decisions made at first instance by staff are then reviewed by the Membership Committee and staff members are not voting members of this Committee. In addition, CPA Ontario staff involved with the administration and liaison with the Membership Committee are not involved in the original decision.

e) Describe your internal review or appeal process.

*** SAME AS LAST YEAR ***

An appeal or review may be initiated within thirty days of receipt of the written decision. Such appeals and reviews may be under the Statutory Powers Procedure Act depending on the nature, and are therefore, bound by the requirements of the Act.

The Membership Committee has both an appeal and review jurisdiction. Its role with respect to both is similar – not to substitute its own judgment but to determine whether there was evidence upon which the decision was properly made.

Reviews and appeals are normally based on the record, that is, on what was before the Registrar or other Committee at the time of the original decision. The Membership Committee will consider the documents, and the reasons for the decision, as well as submissions and arguments from the parties.

Occasionally, the Membership Committee may be asked to consider information that was not before the Registrar or other Committee. An application for the admission of fresh evidence may be made by the party seeking to have it considered. There is a presumption that all evidence must be brought before the Registrar or other Committee. Therefore, admitting fresh evidence should only be considered if that evidence, with due diligence, could not have been discovered before the original determination, and the evidence is of such a reliable and vital nature it would likely have affected the outcome of the decision. As the Membership Committee does not hear oral evidence in the usual course, and would be considering the appeal on an unequal basis, it would then remit the matter to the original decision maker (Registrar or other Committee).

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

The Membership Committee

The Membership Committee is comprised of 15 to 20 members, including the Chair, two Deputy Chairs and three to four public representatives. CPA Members on the Committee are representative of CPA Ontario's membership by occupation and geographic location. Members of the Membership Committee are appointed for an initial one year term and are eligible for re-appointment for three additional three year terms and, thereafter, on an annual basis.

The Membership Committee hears and determines appeals and reviews from decisions of the Registrar on registration (applications), admissions to membership (registration), de-registrations; receives referrals from the Registrar on matters regarding admission to membership; provides advice to the Registrar in accordance with the provisions of the Bylaws and Regulations; considers applications for licensing from any Member where the good character of the Member must be determined by means of a hearing; considers any application for a public accounting licence from a Member in respect of whom the Public Accounting Licensing Board has directed that a hearing be held to determine whether the Member has fulfilled the qualifications to be licensed as set out in the Public Accounting Act, 2004, the Regulations and Standards of the Public Accountants Council made under the Act and in the Bylaws or Regulations of CPA Ontario; and hears and determines reviews of decisions of the Public Accounting Licensing Board in respect of public accounting licensing matters, as specified in the Bylaws and Regulations of CPA Ontario.

All proceedings before the Membership Committee are conducted in accordance with the Rules of Practice and Procedure under the Statutory Powers Procedure Act adopted by CPA Ontario's Council.

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

Unification

Effective April 1, 2014, CMA Ontario and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014.

Effective July 2, 2014, CGA Ontario and CPA Ontario signed the Second Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014.

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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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.

Consistent with the information noted in the 2013 Fair Registration Practice's Report, there is no further review or appeal available to a decision that has already been subject to an appeal by the Membership Committee.

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

Unification

Effective April 1, 2014, CMA Ontario and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014.

Effective July 2, 2014, CGA Ontario and CPA Ontario signed the Second Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014.

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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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.

Students:

CPA Students:

For CPA Students, becoming a Member generally requires:

- an undergraduate degree
- courses covering the specific subject areas (see website for courses by university <http://www.cpaontario.ca/Students/CPACertification/PreReqEdu/1014page17948.aspx>) This can be done through a post-secondary institution or through PREP
- successful completion of PEP and/or a CPA accredited university program
- successful completion of the Common Final Examination (CFE)
- 30 months of practical experience as required by the CPA PER

Legacy CA Students:

For Legacy CA Students, becoming a Member generally requires:

- a university degree
- 17 specified courses (51 credit hours)
- three (3) years of practical experience in an approved training office during which time, the breadth and depth of competency requirement (as outlined by the CA Practical Experience Requirements) must be met.
- successful completion of CPA Ontario's Professional Program, which is comprised of the Staff Training Program (STP), the Core Knowledge Examination (CKE) and the School of Accountancy (SOA).
- Successful completion of the Uniform Evaluation (UFE) in accordance with The UFE Candidates' Competency Map

Members and Applicants:

1. Members of the Certified General Accountants of Ontario (CGAO) and the Certified Management Accountants of Ontario (CMAO):

Based on the unification agreements that were signed with CMAO and CGAO on April 1, 2014 and July 2, 2014 respectively, this pathway to membership has essentially become eliminated. Those individuals that already began under this membership pathway and were registered as Student prior to August 31, 2014 have the option to continue on this pathway to membership.

2. Members of Recognized Accounting Bodies or Recognized US State Boards of Accountancy:

For those applying with membership in either a Recognized Accounting Body or a Recognized US State Board of Accountancy, a registered Applicant will be required to successfully complete the CA Reciprocity Examination (CARE), Part I. In addition, the Applicant's experience is assessed to ensure it meets the prescribed practical experience requirements.

3. Members of Reciprocal Membership Bodies:

For those applying with membership from a Reciprocal Membership Body, those Applicants must demonstrate that they are current members in good standing of the respective body which forms the basis of their application.

In addition, those applicants must successfully complete, within two years of admission to membership, such course(s) of professional development as may be prescribed by Council (the CARPD).

4. Members of international accounting bodies that are members of the International Federation of Accountants (IFAC) but are not members or former members of Recognized Accounting Bodies, Recognized US State Boards of Accountancy or Reciprocal Membership Bodies with which CPA Ontario has a mutual recognition agreement:

Students were notified when changes occurred and were allowed to determine which membership pathway they wished to follow.

Students registered in this category must complete:

- three (3) years of practical experience
- Canadian business law (*)
- The Core Knowledge Examination (*)
- The School of Accountancy (*)
- The Uniform Evaluation (no exemption from this requirement is available)

*Unless the individual applies for and receives an exemption from this requirement.

5. EvE Membership Pathway:

Members of certain professional accounting bodies outside Canada who have 12 years of experience in accounting or business, five of which were at a senior level, are eligible to apply for registration under the EvE membership pathway. An Applicant is required to successfully complete the Evaluation of Experience (EvE).

In addition, those applicants must successfully complete within two years of admission to membership such course(s) of professional development as may be prescribed by Council (the CARPD).

As noted in section 1 of this report, in December 2014, CPA Canada provided notification that they will no longer support the EvE past the May 2015 offering.

6. Members of Specified Accounting Bodies Outside Canada with which CPA Ontario has a Memorandum of Understanding (MOU):

Members in good standing of a Specified Accounting Body Outside Canada with which CPA Ontario has a Memorandum of Understanding (MOU) and who hold a university degree recognized by that body, are registered as Students and are required to successfully complete the Uniform Evaluation (UFE) and the prescribed practical experience requirement (unless the individual applies for and receives an exemption from this requirement).

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

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

While the IQAB did not meet in the current year due to the transition resulting from unification, had it met the methodology would have remained the same. When an IQAB review determines the requirements of a professional accounting body outside Canada are not substantially equivalent to comparable requirements of the provincial bodies in Canada, IQAB recommends that the Uniform Evaluation (UFE) be passed before Member qualification in Canada is achieved. Each provincial body may set any other requirements that must be fulfilled. IQAB has, in some cases, recommended that the members of a particular accounting body also be granted exemption from the pre-CFE education requirements and/or some or all of the prescribed practical experience.

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

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

- The characteristics of the professional accounting body; committed to the public interest; is independent and self-governing; has a code of conduct; and is committed to professional development.
- The intake into the qualification process for members; starts with firms recruiting the best candidates and the effect the quality intake has on an applicant having a realistic chance of qualifying as a member of the professional accounting body; a university degree requirement.
- The learning process; and
- The quality and consistency of the assessment system.

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

1. The body
2. The professional education programme
3. The assessment process
4. The work experience
5. The knowledge and skills outcomes to be achieved
6. The personal skills and capability framework

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

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

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

CPA PER:

Effective September 1, 2014 for both the domestically trained and internationally trained, work experience is assessed against the CPA Practical Experience Requirements 2014 (CPA PER).

Based on the new CPA PER which is described in Regulation 6-6, a student may obtain their Practical Experience requirement through one of the following means:

1) Pre-Approved program route:

Programs offered by employers that allow CPA students to satisfy all of the practical experience requirements contained in the CPA Practical Experience Requirements within the required minimum term of practical experience. These programs have been pre-approved by CPA Ontario and are monitored by CPA Ontario to ensure the approved training program is being followed.

This route requires CPA students to obtain and demonstrate they have developed the necessary competencies. They are required to complete practical experience reports that CPA Ontario assesses when students complete, or depart from, the pre-approved program.

The approval process requires the organization to identify two processes:

- a) How the required competencies will be developed
- b) How the organization will support CPA student through the CPA certification program

CPA Ontario will work closely with the office or organization to prepare their applications for approval and to ensure the appropriateness of the program. The assessment of the experience is done as part of the approval process; as a result, less documentation will be required from CPA students as they work in these programs.

2) Experience Verification route:

This route requires CPA students to obtain and demonstrate they have developed the necessary competencies. They are required to complete detailed practical experience reports that CPA Ontario assesses during the term of practical experience.

Recognition of international experience

Experience that satisfies the practical experience requirements will be recognized, whether it is gained domestically or internationally.

Recognition of prior experience

Recognition may be given for a total of up to 12 months of experience prior to the commencement of the qualifying period of practical experience. In order to qualify, the period of experience must be of at least three months in duration, up to a total of 12 months. CPA Ontario will assess applications for prior experience based on four criteria:

- 1) At least one sub-competency area was developed at least at Level 1 proficiency.
- 2) At the time the experience was gained, the individual was working towards or had completed an undergraduate degree.
- 3) Sign-off by the appropriate supervisor who can verify that the experience is accurately reflected in the experience report.
- 4) The position(s) ended within the last five-and-a-half years.

Duration and currency of professional accounting experience

The duration of professional accounting experience required for admission to membership is a minimum term of 30 months of relevant, paid employment that is acceptable to CPA Ontario. An allowance of up to 20 weeks of time away from work for any reason, including vacation, sickness, professional development, or study time is permitted within the calculation of the 30-month term of experience. To ensure currency and relevance, all experience must be gained in positions that ended in the last seven years.

Supervision and mentorship

Each CPA student/candidate is required to have both a supervisor and a mentor, which may be the same person.

The supervisor is the person to whom the CPA student/candidate reports. Supervisors do not assess the competency development of CPA students; however, in the Experience Verification route, they are responsible for verifying experience of assigning work. Supervisors must occupy a position at a higher hierarchy level than the CPA student.

The mentor is a CPA, or another individual otherwise approved by a provincial body, who provides guidance on the competency development of CPA students, and model and facilitates the development of the profession's values, ethics, and attitudes. Mentors meet at least twice each year with CPA students to discuss competency development as recorded in the CPA practical experience reporting tool (PERT) and to identify any strategies for further development.

Competency development

CPA students are required to meet minimum breadth, depth, and core standards. The technical competencies

to be developed during practical experience are based on those defined in the CPA Practical Experience Requirements and grouped into six competency areas. Each of the below listed competency area consists of three or four competency sub-areas:

- Financial Reporting
- Audit and Assurance
- Finance
- Management Accounting
- Strategy and Governance
- Taxation

Core experience- CPA students are required to gain proficiency in any three competency sub-areas in financial reporting and/or management accounting to at least Level 1 proficiency.

Depth of experience- CPA students achieve depth by gaining proficiency in all of the competency sub-areas relating to one competency area. At least two of the competency sub-areas must be at Level 2 proficiency. The remaining sub-areas must be at least at Level 1 proficiency.

Breadth of experience- CPA students achieve breadth by gaining proficiency in at least eight of the competency sub-areas, with at least four competency sub-areas at Level 2 proficiency and the remaining competency sub-areas at least at Level 1 (inclusive of core and depth).

Levels of proficiency for qualifying practical experience are:

- Level 0- Experience is at an administrative or clerical level
- Level 1- Experience is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy.
- Level 2- The experience level that is expected of a newly certified CPA.

Experience reporting and assessment

CPA students are required to report on their experience development to CPA Ontario at least twice per year, using the CPA practical experience reporting tool (PERT). They are required to use this tool to track experience and:

- Record information about their employer and position
- Record the duration of their experience, including time away from work
- Self-assess their level of proficiency in the technical and enabling competencies using the PERT

Transition Rules

CPA practical experience requirements came into effect on September 1, 2014, with legacy requirements remaining in effect until that date. Under the principles of unification, all experience completed and recognized towards the completion of a legacy program's experience requirements will be recognized toward the CPA practical experience requirement.

Students who enroll in the CPA Professional Education Program (CPA PEP) are required to satisfy the CPA PER unless a provincial legacy body has approved the completion of an individuals' practical experience under its legacy standard.

Students who are transitioning to the CPA PEP from a legacy education program and have not completed their practical experience requirements, are strongly encouraged to transition to the CPA PER. These individuals will not lose any experience that was previously recognized by a legacy body, subject to the currency requirement. Those students who choose not to transition to the CPA PER, but are transitioning to the CPA PEP, must complete the legacy practical experience requirements associated with the legacy certification program they were previously enrolled in. Students who have not satisfied their legacy practical experience requirements by September 1, 2018, are required to transition to the CPA PER.

Any legacy student can elect to transition to the CPA PER as a transitioning student. By definition, these students are required to transition to the CPA PEP under the CPA PEP transitional rules.

Students who have been transitioned to the CPA PEP, from a legacy education program and at the time of transition, have completed their practical experience under a legacy practical experience, are exempt from the CPA PER.

CPA students who transition to the CPA PER do so by fulfilling three steps:

- 1) Complete a catch-up CPA experience report
- 2) Discuss the report with their mentor
- 3) Submit their report to CPA Ontario for assessment

Legacy CA program

Prior to September 1, 2014 for both the domestically trained and the internationally trained, work experience is assessed against the CA Prescribed Practical Experience 2010 (PER), or any successor document.

A Student with a professional accounting designation may request an exemption from some or the entire requirement to complete a three year period of practical experience. The determination to be made by the Registrar upon review of such a request is whether the Student has acquired as a result of his or her professional qualification(s) and previously acquired experience in accounting, the depth and breadth of competency development required for the entry-level Member at the time of admission to membership, as established by the document entitled, PER.

The Registrar's determination is based upon an assessment of the totality of the Student's previous professional accounting experience completed for the purpose of qualifying for admission to membership in the particular accounting body and subsequent to admission to membership in that body. The assessment takes into account:

- the duration of the period(s) of accounting experience (i.e. the number of months or years);
- the nature of the place(s) of employment or practice in which the accounting experience was obtained;
- the position(s) held by the Student; and
- the progression of the Student's career in professional accounting.

To meet the depth and breadth of competency development required for the entry-level Member at the time of admission to membership in CPA Ontario, the Student must demonstrate to the satisfaction of the Registrar that they meet the following minimum requirements:

- Depth of experience -- the opportunity to gain sufficient direct working experience in all of the specific competencies of any one of the six competency areas (referred to as the area of depth):

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

For the majority of the specific competencies, the Student is expected to demonstrate Level 2 proficiency. In addition, the Student is expected to demonstrate an awareness of emerging topics in their area of depth, either independently or as part of a team, with little direction or supervision.

- Breadth of experience - the opportunity to gain sufficient direct working experience in at least half of the competencies in TWO additional areas of competency (referred to as areas of breadth) and demonstrate the ability to work at Level 2 proficiency in at least half of those competencies. If the Student's area of depth is not Performance Measurement and Reporting or Assurance, then one of the two areas of breadth must be Performance Measurement and Reporting and must provide the opportunity to gain sufficient direct working experience in the three competencies highlighted in Appendix 1 of the PER or any successor document approved by the Council, and demonstrate the ability to work at Level 2 proficiency in all three of those specific competencies.

Experience in all of the Pervasive Qualities and Skills, with the clear expectation that the Student demonstrates at all times the Ethical Behavior and Professionalism, strong Personal Attributes and Professional Skills expected of a Member.

Levels of proficiency for qualifying practical experience are:

- Level 1 (works under supervision): Has the basic knowledge and skill required to complete the task assigned but does not complete the task without supervision or assume responsibility for its execution. Requires supervision and direction in completing the tasks as he or she begins applying education to practice.
- Level 2 (works independently): Can apply the underlying knowledge and skill in a practical setting and is able to complete tasks independently or as part of a team with minimal direction or supervision. Assumes responsibility for execution of the task and performs all work with diligence and due care. Treats each situation as an opportunity to further develop professional judgment and/or expand his or her knowledge base.

Duration of professional accounting experience

The duration of professional accounting experience required for admission to membership is a minimum term of three years of experience acceptable to CPA Ontario. A Student who has not obtained at least three years of previous professional accounting experience acceptable to CPA Ontario is required to fulfill a period of experience in accounting as prescribed by the Registrar such that the Student will have obtained by the date of admission to membership an amount of acceptable accounting experience that in aggregate is at least three years in duration.

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

IQAB assessments are conducted at the National Level by CPA Canada and are done as needed to ensure that existing mutual recognition agreements (MRA) and Memorandums of Understanding (MoU) are current and meet the required standards. CPA Ontario has two representatives on IQAB. A MoU or MRA may also contain a fixed term after which it is reviewed and possibly renewed. These assessments are done at intervals set by the IQAB and in keeping with its policies and procedures. Ongoing reviews of this, if needed, are done in keeping with applications received from international candidates. Note that upon unification all existing MRAs with the legacy bodies (CGA, CMA and CA) have remained in effect. A fuller description of IQAB and its processes is found elsewhere in this report. A fuller description of the education assessment process is found elsewhere in this report.

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

Domestic Student Assessments:

Assessments for individuals that have degrees in Ontario and Out-of-Province are carried out using the guidance provided in CPA Ontario's internal assessment policies that are in accordance with the Bylaws, Regulations and National standard. A domestic assessment will begin with verifying the academic institution has approved course charts that are mapped to the Competency Map. Domestic degree certificates and academic transcripts are evaluated using these course charts to verify the student has met the pre-requisite education requirements for entry into the CPA program. For academic institutions that are not mapped by Ontario or another provincial body, transcripts are evaluated on a course-by-course basis to ensure the content covers the competency areas required by CPA Ontario. In carrying out the assessment, to ensure CPA Ontario is maintaining consistency when assessing credentials of domestic applicants, previous assessment decisions that are stored in an internal database are used to form the basis of a decision. An assessor will also reference CPA Ontario's database of approved course outlines and course mixes to determine degree equivalence and award credit towards required prerequisite academic requirements. On an annual basis, the Education department performs a Confirmation of Course Credits review with each of the Ontario academic institutions to confirm their course offering and conducts a review of the course outlines on

a 3 year periodic basis. Course outline review are performed by an Manager/Director level designated in the area of practice to maintain our quality of standard. CPA Ontario ensures domestic applicants that have attend one more than academic institutions are reviewed by an Manager/Director level and course mixes are approved on a case-by-case basis. Complex domestic assessments require higher level review by a designated accounting professional in maintaining our quality of standard.

International Student Assessments:

Assessments for individuals that have degrees from outside of Canada are performed using the guidance provided with CPA Ontario's policy that is in accordance with the Bylaws, Regulations and National standard. An assessment of this nature will begin with verifying the academic institution outside of Canada is recognized in the World Higher Education Database (WHED) to confirm the institution is a degree granting institution. Degree certificates and academic transcripts from outside of Canada are evaluated on a course-by-course basis to ensure the content covers the competency areas required by CPA Ontario. In carrying out the assessment, to ensure CPA Ontario is maintaining consistency when assessing credentials of international applicants, previous assessment decisions that are stored in an International Log are used as comparatives to form the basis of a decision. An assessor will also reference CPA Ontario's database of course outlines and education systems from outside of Canada to determine degree equivalence and award credit towards required prerequisite academic requirements. CPA Ontario ensures international applicants are maintaining the standard of Canadian equivalence by requiring completion of Advanced Accounting elective, Taxation and Business Law be completed in Canada at a recognized post-secondary institution. Complex international assessments require higher level review by a designated accounting professional in maintaining our quality of standard.

Internationally Designated Applicants:

CPA Ontario's application forms and experience certification forms ensure that data is being collected from individuals on a consistent basis (ie. specific data entry fields) and that decisions are being made by comparing specific data fields against entry-level qualification requirements.

All assessments are carried out using guidance provided within the Bylaws, Regulations and Rules of Professional Conduct. A common assessment framework provides CPA Ontario assessors with the tools for consistent application of the regulatory guidance. All assessments are conducted in a meeting setting, whereby Director and non-Director level staff meet with the Registrar to discuss certain requests for registration and, as applicable, requests for exemption from the prescribed practical experience requirement and/or examination(s). Assessors (consisting of Director and non-Director level staff and the Registrar) discuss issues encountered with applications received as part of their monthly assessment meeting. In advance of the meeting, an agenda is circulated, which in addition to listing the individual applications submitted for consideration, provides a listing of common issues encountered or complex matters requiring consideration or clarification by assessors. Prior to files being presented at the assessment meeting, two levels of review are undertaken: Coordinator-level staff conduct a preliminary review of the data and other information provided by the individual for completeness. Manager-level staff conduct a review of the work undertaken by coordinator-level staff and perform a final review of the data and other information provided by the individual. If gaps are identified, during either level of review, in the materials provided by the individual, clarification and/or additional information is requested from the individual.

CPA Ontario uses internally developed tools and models to evaluate specific metrics pertaining to the assessment process.

After an assessment meeting is held, detailed minutes are prepared and circulated to the assessors for review. The meeting minutes serve as a key tool for evaluating the consistency of past decision making and for ensuring that future decisions involving similar fact pattern are evaluated in a consistent manner with past decisions. This repository serves as a key tool for evaluating the consistency of past decision making and for ensuring that future decisions involving similar fact patterns are evaluated in a consistent manner with past decisions.

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 ***

This is not entirely applicable because the accounting body is assessed against the requirements for domestically trained Members and this assessment is conducted by IQAB. Therefore, the international institution is not assessed only for its status within its home country. While this may be a factor in an IQAB assessment, it is by no means the only factor considered. Notwithstanding this, the accounting body must be a member of the International Federation of Accountants and also must adhere to the principles as set out in the IQAB requirements. See question 8(b) of this report.

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

CPA Ontario is subject to the Accessibility for Ontarians with Disabilities Act, 2005 (AODA). As at December 31, 2014, CPA Ontario met its requirements under the AODA.

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.

*** SAME AS LAST YEAR ***

As noted previously, the term "registration decisions" is not entirely applicable to CPA Ontario's processes. Once either a Student or Applicant has successfully completed all of the required steps for admission to membership, admission (or registration) is normally granted. Nevertheless, please refer to question 1(n) for a summary of the pertinent timelines for various stages/events in the registration process.

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

*** SAME AS LAST YEAR ***

The average time may differ for internationally trained individuals depending upon which the international accounting body the individual is a member of. Please refer to question 1(n) for details.

In general, three factors influence the length of time for the process for internationally trained individuals. First, the process is largely dependent upon the individual submitting the information required in order to make an assessment. Once a complete and accurate package of information has been received, the timelines set out elsewhere in this report generally are followed. Second, the examinations that are required to be written are held at fixed times during the year. An individual may have to wait to write an examination depending upon the timing of the application. Finally, the individual may have to complete any practical experience requirements. The timeliness of this process depends upon the individual's ability to fulfill the prescribed practical experience requirements through additional experience or through previously acquired experience.

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

*** SAME AS LAST YEAR ***

The average time will usually be less for individuals from a Recognized Accounting Body, Reciprocal Membership Body or Recognized US State Board of Accountancy. The shorter period of time is the result of the individual being or having been a member of an accounting body whose qualifications processes are substantially similar to the process in Ontario. Thus, these applicants have completed a program of education and experience that is similar to the process used to train Ontario Members. The length of time it takes to become a Member in CPA Ontario is therefore, shorter. However, this may vary depending upon the applicant's ability to demonstrate that he or she meets the prerequisites for membership.

A somewhat longer period of time will likely be necessary for those from all other international accounting bodies, but shorter timeline in comparison to domestic Students. Again, this is the result of the individual already having undertaken an educational program and a practical experience program that provides the applicant with some or all of the prerequisites for membership.

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.

*** SAME AS LAST YEAR ***

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

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

*** SAME AS LAST YEAR ***

Described elsewhere in this report.

iii. Explain how work experience is taken into account.

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

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

CPA Program:

As discussed earlier in the report, CPA Canada is responsible for developing the CPA PREP and PEP

programs with approval by CPA Ontario. The details of the competencies are described in detail on the CPA Canada website with reference being made on CPA Ontario's website. CPA Canada has a Competency Map Committee comprised of Members working in academia, in accounting firms and in industry that are responsible for the Competency Map. CPA Ontario appoints at least one member of this committee.

The CPA Competency Map describes the expectations by competency for students once they have completed their post-secondary education and/or PREP (entry level in the CPA Competency Map). The CPA Competency Map also describes the expectations by competency at each module in the PEP.

There are two types of competencies: 1) Enabling Competencies I (1-5), and 2) Technical Competencies II (1-6)

Below is a list of the competencies as set out in the CPA Competency Map. For a detailed understanding of the competencies, please refer to the following:

<https://cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/the-cpa-competency-map>

I Enabling Competency Areas:

1. Professional and ethical behaviour
2. Problem-solving and decision-making
3. Communication
4. Self-management
5. Teamwork and leadership

II Technical Competency Areas:

1. Financial Reporting
2. Strategy and Governance
3. Management Accounting
4. Audit and Assurance
5. Finance
6. Taxation

CA Legacy Program:

There are two types of competencies: 1) Pervasive Qualities and Skills (I to III), and 2) Specific Competencies (IV to IX). The Pervasive Qualities are assessed at both the SOA and UFE examinations. Below is a very brief summary of the competencies as set out in The UFE Candidates' Competency Map 2013 document. For a detailed understanding of the competencies, please refer to the following:

[http://www.cpaontario.ca/Students/UniformEvaluation\(UFE\)/1014page14065.pdf](http://www.cpaontario.ca/Students/UniformEvaluation(UFE)/1014page14065.pdf)

Pervasive Qualities and Skills:

- I-Ethical Behavior and Professionalism
- II-Personal Attributes
- III-Professional Skills

Specific Competencies:

- IV-Governance, Strategy and Risk Management
- V-Performance Measurement and Reporting
- VI-Assurance
- VII- Finance
- VIII-Management Decision-Making
- IX-Taxation

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

CPA Canada prepares the UFE Candidates' Competency Map, the CPA Competency Map and the CPA Practical Experience Requirements document. These documents are reviewed and updated at regular intervals, with much of this work being done on an annual basis. These documents outline the competency expectations of an entry-level Member. CPA Canada has a Competency Map Committee comprised of Members working in academia, in accounting firms and in industry that are responsible for the Competency Map. CPA Ontario appoints at least one member of this committee.

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

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

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

For internationally trained individuals, the determination of how an applicant qualifies and whether an applicant qualifies to receive additional exemption(s) is to be competency-based. Meaning, the professional education and previous accounting experience of an applicant are to be considered both quantitatively and qualitatively when assessed (measured) against the competencies and the respective proficiency levels for an entry-level Member in Ontario, as specified in the UFE Candidates' Competency Map and the CPA Competency Map and/or the CPA Practical Experience Requirements. The competency requirements in both The UFE Candidates' and CPA Competency Maps and the CPA Practical Experience Requirements are grouped into six competency areas:

UFE Competency

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

Map CPA Competency Map

Financial Reporting
Audit and Assurance
Taxation
Strategy and Governance
Management Accounting
Finance

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

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

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

In the case of applicants who hold or held membership in an international accounting body, and taking into account that the accounting body is not a body that has been determined to have requirements for qualification for admission to membership that are substantially equivalent to the requirements of CPA Ontario, an applicant who seeks additional exemptions from education and/or examination requirements should ordinarily have completed in total more than three years of accounting experience, including experience obtained subsequent to admission to membership in the accounting body outside Canada. In addition, the applicant should have obtained such accounting experience in positions that enabled the applicant to progress to successively more senior positions and in respect of which the applicant demonstrated progressively higher levels of proficiency as well as greater breadth and depth of competency development. The levels of proficiency – the degree or expertise an individual is expected to exhibit in a competency as specified in the UFE Candidates' Competency Map or the CPA Competency Map and the CPA Practical Experience Requirements – varies somewhat between the specific competencies. Other than adjustments as a result of the changes to the competencies as a result of the CPA competency map no changes have been necessary to the process of evaluation of prior learning. See also the answer to question 8(c) for more detail.

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

*** SAME AS LAST YEAR ***

The methodology used to evaluate prior learning is reviewed each time the profession and professional competencies evolve (as described elsewhere in this report). This ensures that the methodology takes into account these changes and that assessments appropriately reflect the competencies required to meet the current demands of users of the services provided by the profession's Members. The profession ensures that its processes remain current by the ongoing monitoring of prior learning assessment best practices both nationally and internationally.

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

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

l) If your organization administers examinations:

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

CPA Program:

As discussed earlier in the report, CPA Canada is responsible for the examinations for both PREP and PEP.

For further discussion refer to section 4 of the report.

CPA Pre-Requisite Education Program (PREP):

Students must successfully pass the examinations at the end of each module.

1) Modules 1 to 10

Modules 1 to 10 are 3 hour examinations consisting of objective-format questions and short answer questions. Students must achieve a minimum of 60% in the module before proceeding to the next module. Students can only write an examination three times. After three unsuccessful attempts students are required to complete the prerequisite knowledge at a post-secondary institution.

2) Modules 11 to 12

Modules 11 to 12 are 2 hour examinations consisting of 100% objective-format questions. Students must achieve a minimum of 60% in the module before proceeding to the next module. Students can only write an examination three times. After three unsuccessful attempts students are required to complete the prerequisite knowledge at a post-secondary institution.

CPA Professional Education Program (CPA PEP):

Students must successfully pass the examinations at the end of the core and elective modules as well as complete the two capstone modules before being allowed to attempt the CFE. As of December 31, 2014 the PEP remained under development and further information will be provided in next year's report.

1) Core 1 and Core 2

Core 1 and Core 2 are three hour exams consisting of objective-format questions and a case based question. Details on the coverage and percentage allocation can be found in the exam blueprint:
<http://unification.cpacanada.ca/wp-content/uploads/2014/05/Blueprint-Core-Modules-E.pdf>

Marks are not deducted for incorrect answers. Students are required to achieve a minimum level of performance on the Core modules before proceeding to the next module. Students can only write a core module exam three times and if still unsuccessful they will be deregistered.

2) The Electives

The Electives are four hour exams consisting of objective-format questions and case based questions. Detailson the coverage and percentage allocation can be found in the exam blueprint:
<https://cpacanada.ca/en/become-a-cpa/cpa-professional-education-program-becoming-a-cpa/cpa-professional-education-program-elective-modules/cpa-professional-education-program-elective-cases>.

Marks are not deducted for incorrect answers. Students are required to achieve a minimum level of performance on two of the elective modules before proceeding to the next module. Students can only write an elective module exam three times and if still unsuccessful they will be deregistered.

3) Capstone 1 and 2

Capstone 1 and 2 do not have an examination at the end of the module.

4) CFE

The CFE – will be offered for the first time in 2015.

CA Legacy Program:

Students must successfully complete three examinations before becoming a Member, as follows:

1) Core Knowledge Examination – CKE – Exam prepared and administered by CPA Ontario

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

permitted to bring any reference sources to the CKE.

The CKE is comprised of approximately 100 multiple-choice questions (MCQs). The MCQs are arranged by competency area. The marks allocated to each competency area, are as follows:

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

Marks are not deducted for incorrect answers. Students are required to achieve a minimum level of performance on the CKE not more than three years prior to the commencement of the School of Accountancy (SOA) in order to proceed to the SOA and/or attempt the related SOA examination.

2) School of Accountancy (SOA) Examination – Exam prepared and administered by CPA Ontario

The SOA Examination is an analytical examination which takes place over two consecutive days. The first day of the examination is one five-hour, multi-competency question. The second day is a four hour examination, comprised of several multi-competency questions. There is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various scenarios.

The primary objectives of the Professional Program examinations (CKE and SOA) are to assess Students' readiness to attempt the UFE and to provide those permitted to write the UFE with an assessment of the core knowledge and core competencies demonstrated on the examinations. The UFE Candidates' Competency Map describes the objectives, knowledge and skill expectations of the UFE and is used by the Ontario Board of Evaluators (OBOE) in setting the scope of the examinations and the standards required to proceed to the UFE. Those Students who, through their CKE and SOA results, demonstrate a reasonable level of readiness to attempt the UFE, will be permitted to proceed to the UFE. The passing standard will be determined for each Professional Program examination by the OBOE in consultation with the Director of Examinations, the Director of the SOA and the supervisor of the examination marking centre.

A Student has ten years from the date of registration with CPA Ontario to successfully complete the CA Qualification Program, including the SOA examination. The SOA examination can be written once a year in June. As discussed in section 4 b), the last offering of the SOA was June 2014.

3) Uniform Evaluation

In Ontario, Students have four attempts at the UFE. A Student must successfully complete the UFE within ten years of his/ her registration with CPA Ontario.

The UFE is a three day national examination normally held in September. The purpose of the UFE is to assess whether Students have acquired the competencies required of an entry-level Member through a uniform evaluation that all Members must pass in order to qualify for entry to the profession. As discussed in section 4 b), the last offering of the UFE will be June 2015.

CPA Canada is responsible for the UFE through the Board of Evaluators. The Board of Evaluators (BOE or board) comprises a chair and nine members. The chair and one bilingual member are appointed by the Education & Qualifications Committee (EQC); the other eight are appointed by the provinces. Board members are appointed for a three year term and the chair for a two year term. The BOE's responsibilities, as set out in its terms of reference, include:

- Setting the UFE in accordance with the UFE Candidates' Competency Map (the Map) and other directions from the EQC;
- Submitting the UFE and the evaluation guides to the provinces for review;
- Recommending to the provinces the pass or fail standing that should be given to each Student once marking has been completed; and
- Reporting annually on the UFE to the provinces, in such form and detail and at such time as is satisfactory to

the EQC.

Each board member is actively involved in the preparation of the UFE simulations, the setting of the passing profile, the preparation of evaluation guides, and the supervision of the evaluation process. Board members are jointly responsible for determining the passing standard.

The Decision Model

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

- 1) The response must be sufficient, i.e., the candidate must demonstrate competence on the primary indicators (Level 1). In assessing sufficiency, the board considers the number of times that a Student achieves “Competent” and/or “Reaching Competence” across all primary indicators (both specific competencies and pervasive qualities).
- 2) The response must demonstrate depth in the areas of Performance Measurement and Assurance (Level 2). In assessing depth the board considers the number of times that a Student achieves “Competent” in each of the Assurance and Performance Measurement primary indicators.
- 3) The response must demonstrate breadth across all areas of the Competency Map, by not having avoided a particular competency area (Level 3). In assessing breadth the board considers the number of times that a Student achieves “Reaching Competence” across primary indicators in each of the specific competency areas. If a Student fails to demonstrate breadth on the basis of the primary indicators, the board considers the information provided by the secondary indicators for the deficient competency area.

Evaluation guides

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

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

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

- Not addressed
- Nominal competence
- Competent

Preparation and structure of the UFE

The CA Qualification staff of the Education Services department of CPA Canada maintains a pool of simulations sufficiently large and broad in scope to provide a variety of alternative simulations embracing all sections of the Map. The board provides guidance as to the content and nature of simulations to be included in the pool. The board staff work in conjunction with authors to ensure that simulations achieve the overall intent and design objectives while adhering to the competencies and the proficiency levels specified in the Map. The board selects simulations from the pool maintained by staff, and reviews and refines these simulations to make up the annual three paper evaluation.

Setting the passing standard

In determining which Students pass the UFE, the BOE uses a passing profile. A Student is judged in relation to the board’s pre-established expectations of an entry-level Member. To meet the passing profile, the Student’s response must meet the three levels defined earlier. In setting the passing profile, the board considers the following:

- The competency area requirements;
- The level of difficulty of each simulation;
- The level of difficulty of each competency indicator;

- The design and application of the evaluation guides;
- Comments from leaders and assistant leaders regarding any marking difficulties encountered or any time constraints noted; and
- Possible ambiguity of wording or of translation of a simulation.

Determining which Student passes:

Near the completion of the marking process, board members each read a sample of Student responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, and on the evaluation of each Student made by the markers, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas. Prior to the fair pass meeting, board members each read a sample of Student responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number of valid opportunities available to Students to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process.

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

4. CARE

Applicants (individuals from MRA Bodies or Reciprocal US State Boards)

Applicants must successfully complete the CA Reciprocity examination – CARE Part I before becoming a Member.

The CARE is intended to measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CA Qualification Program.

Subsequent to admission to membership and before two years after admission to membership, Applicants must complete a mandatory modular, web-based CA Reciprocity Professional Development Course (CARPD) covering Canadian Taxation, Canadian Business Law, Introduction to the Canadian CPA Profession and the Rules of Professional Conduct.

Format:

The CARE is a two component one day examination featuring multiple-choice questions. The CARE is a closed-book, non-disclosed examination that tests knowledge, comprehension and limited application of knowledge.

CPA Ontario offers optional preparation programs for Part-1 and Part-2 of the CARE to assist Applicants who are preparing to write the exam(s). Applicants enrolling in a preparation program have the option of choosing an in-class module, a materials-only module and/or practice examinations*.

- The first component, CARE Part I (Canadian Taxation, Rules of Professional Conduct and Canadian Business Law) is for membership; and
- The second component, CARE Part II (Canadian Generally Accepted Accounting Principles and Canadian Generally Accepted Auditing Standards) is for licensure to practise public accounting

*Note, the Canadian Rules of Professional Conduct component is only offered as materials only. The content of this information is provided in the CARE PD course which is mandatory.

Scoring Method:

The CARE is computer scored, in that answer sheets on which applicants indicated their choice to each question are electronically scanned and the results are analyzed for validity, in the same way it is done for the

CKE. Marks are not deducted for incorrect answers. The Ontario Board of Evaluators sets its expectations, compares results with past data and sets the fair pass mark accordingly.

Number of rewrites permitted:

Applicants will be deregistered by CPA Ontario after their fourth unsuccessful attempt at the CARE Part I. Every Applicant who is required to write CARE Part I shall successfully complete during the period of registration and not more than three years prior to applying for admission for membership, the CARE Part I. Every Applicant who intends to apply for a public accounting licence after admission to membership shall successfully complete, the CARE Part II.

The philosophy underlying the CPA/CA Bodies in Canada and Bermuda's qualification processes is summarized as follows:

- (i) the public interest must be protected and the integrity of the designation maintained by ensuring that members of accounting bodies outside Canada who apply for the designation in one of the CPA/CA Bodies in Canada and Bermuda embody the high standards of education, technical competence and professionalism associated with Members in Canada and Bermuda;
- (ii) while the requirements to be completed by all those accepted by the CPA/CA Bodies in Canada and Bermuda as applicants must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
- (iii) the qualification processes and the Regulations on which they are based must be administered equitably.

The Ontario Board of Evaluators (BOE) is responsible for the selection of examination topics (validity and relevance), the review and approval of the examination questions (difficulty and comparability with prior CARE offerings), the review and approval of the marking process, and the review and approval of the examination results (passing standard and fairness).

CARE questions are prepared by external authors on topics recommended by the BOE; the authors are Members specializing in the area of the questions commissioned to them.

5. Evaluation of Experience (EvE)

The EvE Evaluation is a "take-home" type exam where applicants are able to begin working on responses as soon as their registration has been approved by CPA Ontario. The EvE is an evaluation of the development of the key professional skills required of a Member, as assessed by the profession's Uniform Evaluation (UFE). Evidence is obtained through answering questions that draw upon the applicant's work experience to demonstrate each of these key professional skills. The assessment model is a holistic, attribute-based model (pass/fail). The EvE is double marked and arbitrated. A special Board of Evaluators is established for the EvE. That Board is responsible for the establishment of the passing standard which would be presented to provincial councils for approval (as with the UFE).

EvE Applicants are allowed two attempts and are provided with feedback after failing the first time. After the second unsuccessful attempt at the EvE, the applicant will be deregistered. If the applicant wishes to reregister, he/she may do so under another applicable category. As discussed in section 4 b), the last offering of the EvE will be May 2015.

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

CPA Program:

1. CPA PREP

A marking guide is prepared for each question. Facilitators mark the papers and then the marks are reviewed and a sample of papers are test marked by the lead facilitators. Any Students in the "re-mark" range are marked again by a second Facilitator.

2. CPA PEP

For the objective format questions, in addition, to ensuring that the answer key is valid, all questions with a negative bi-serial are reviewed. In order to determine the appropriate passing score, the following steps are taken.

- A. A standard setting session is held with the help of a psychometrician to establish the expected pass rate.
- B. Students performance is then compared to the expected pass rate for each question.
- C. Changes by area if required are made for normative adjustments

CA Legacy Program:

1. CKE

In addition, to ensuring that the answer key is valid, all questions with a negative bi-serial and questions where less than half of the Students selected the correct answer are reviewed. In order to determine the appropriate passing score, the following steps are taken.

- A. Equate the performance on the repeat questions.
- B. Assess the level of difficulty based for new questions.

The competency areas as outlined by the UFE Candidates' Competency Map are as follows:

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

2. SOA Examination

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

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

The marking process is as follows:

Consistency Marking:

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

Test Marking:

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

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

After the marking of the test papers, expectations are adjusted accordingly and amendments to the application of the Guides are made as necessary to ensure an appropriate range of marks. The team reviews the results with CPA Ontario and the marking centre supervisor. Each team then reviews the number of times each marker awards each level of competence for each indicator. Where significant disparities are noted between markers on individual indicators, interpretation is clarified. At this stage, an assessment is made as to whether the full range of the levels of competence (i.e., Not addressed to Highly Competent) is being used.

The evaluation guide is then set and each team then marks additional common papers to apply the adjusted guides to further enhance consistency. Being satisfied that all objectives had been met, live marking then commences.

Live Marking:

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

Both Team Leaders on each team remark papers of each other team member throughout the centre.

Differences in the application of the guide by individual markers are identified and discussed with the marker.

Each team member is asked to discuss unusual responses or judgment issues with the Team Leader and the team, if beneficial. As a result, the consistency of markers is monitored throughout the centre. The frequency of competency levels awarded for each indicator comparing each marker to the team results are monitored throughout the live phase to identify any marker who appears to be deviating from the group norm or shifting in his or her application of the guide.

Re-Marking:

All Day 1 papers are remarked and approximately 35% of the Day 2 papers are selected for re-marks. (Note: Day 1 papers are marked during the first week of the marking centre and as a result, the total score of the Student is not known when Day 1 marking is completed therefore all of Day 1 papers are remarked. Day 2 papers are marked during the second week of the marking centre and therefore the total score on the examination is known and so only the bottom approximately 35% are remarked. During the initial marking, all papers are marked in the marking system. The markers enter notes in the marking system for each indicator to provide a trail of the page numbers relevant to each indicator. No marks are made on the paper (note that marking is completed on an electronic copy of the response paper. Students submit all responses electronically). The second marking is completely objective. The marker tracking is checked 100% for completeness by CPA Ontario after both the marking and re-marking phases.

Internal Consistency Checks and Arbitration:

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

3. UFE

Evaluation guides

The board applies evaluation procedures that enable it to decide which Students demonstrate readiness to practice as a Member of the profession. An evaluation guide was prepared for each simulation included in the Uniform Evaluation. Besides identifying the primary and secondary indicators of competence, each evaluation guide includes carefully defined performance levels to assist markers in evaluating a Student's competence relative to the indicators. Five categories of performance are given for each primary indicator. The Student's

performance must be ranked in one of the five categories, namely:

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

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

- Not addressed
- Nominal competence
- Competent

Setting the passing standard

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

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

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

Determining which Students pass

Near the completion of the marking process, board members each read a sample of Student responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas. Prior to the fair pass meeting, board members each read a sample of Student responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number of valid opportunities available to Students to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process. In reaching its decision, the board determines which Students pass on a national basis only, without regard to provincial origin or language. Similarly, the detailed comments are based on analyses of the performance of all Students. The board leaves the interpretation of provincial results to the provinces.

4. CARE

In addition, to ensuring that the answer key is valid, all questions with a negative bi-serial and questions where less than half of the Applicants selected the correct answer are reviewed. In order to determine the appropriate passing score, the following steps are taken.

- A. A standard setting session is held by a psychometrician to establish the expected pass rate.
- B. Students' performance is then compared to the expected pass rate for each question.
- C. Changes by area if required are made for normative adjustments.

The competency areas are as follows:

First component of the CARE

- 1) Taxation
- 2) Business Law
- 3) The applicable Rules of Professional Conduct

Second component of the CARE

- 1) Performance Measurement and Reporting
- 2) Assurance, Governance, Strategy, and Risk Management

5. EvE

A marking guide was prepared for each of the skills being assessed. Each guide was tailored to the relevant marking criteria, allowing the EBOE to assess the quality of the evidence presented by the Applicant for each particular skill (i.e., Identification, Analysis, etc.). The marking guide is based upon the application of carefully defined competence levels. The Applicant's overall performance, for each question, was ranked in one of the following four categories:

- Competent (C)- meets the standard required to demonstrate competence for the skill
- Reaching competence (RC)-reasonable attempt but did not meet the standard required to demonstrate competence for the skill
- Nominal competence (NC)-weak attempt with significant deficiencies
- Not addressed (NA)-did not attempt the question

Two Hurdle assessments: The first two columns of the marking guide assess whether the Applicant's response meets two minimum requirements for competence-technical accuracy and personally exhibiting the skill. When the requirements are not met, the score is "capped" at the level assessed for either of these two hurdles at RC or NC. These two assessments are therefore very powerful and significantly penalize the Applicant if the requirements are not met.

Two Pervasive assessments: The last two columns of the guide are identified as "aide memoires" and remind the marker to consider certain aspects of the response when assessing each and every skill. In a competency-based assessment model, clear communication and the choice of an appropriate (sufficiently complex) example, if not well done, affect the overall quality of the question response and reduce the assessment below Competent. These two elements are taken into account in marking the response to each skill question posed.

For the Case questions, an evaluation guide was prepared for each simulation included in the Evaluation. Besides identifying the primary indicators of competence, each evaluation guide includes carefully defined performance levels to assist markers in evaluating a Student's competence relative to the indicators. Four categories of performance are given for each primary indicator. The Student's performance must be ranked in one of the four categories, namely:

- Nominal competence
- Reaching competence
- Competent
- Competent with Distinction

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

CPA PREP

Questions are updated at each offering. Repeat questions are updated and new questions are reviewed by CPA Canada's staff and then reviewed by the BOE to ensure they are technically correct at the time of the exam.

CPA PEP

Questions are updated at each offering. Repeat questions are updated and new questions are reviewed by CPA Canada's staff and then reviewed by the BOE to ensure they are technically correct at the time of the exam.

EVE

As the questions relate to the Applicants experience (i.e. describe two situations in which you performed analysis) it is not expected that these questions will need to change on a regular basis.

CARE

Questions are updated at each offering. Repeat Questions are updated and new questions are reviewed by CPA Ontario and then reviewed by the BOE, and CPA Ontario to ensure they are technically correct at the time of the exam.

CKE

Questions are updated at each offering. Repeat Questions are updated and new questions are reviewed by CPA Ontario and then reviewed by the Ontario Board of Evaluators and CPA Ontario to ensure they are technically correct at the time of the exam.

SOA

All questions are new for each offering and are reviewed by CPA Ontario, a subcommittee of the Ontario Board of Evaluators and one or two outside consultants to ensure they are technically correct. Questions are professionally edited for correct grammar.

UFE

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

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

Applicant Registration:

In February 2014, amendments were made to Regulation 6-2 with respect to CARPD. Refer to the changes described in section 1 of this report.

EvE:

In June 2014, further clarification was provided to applicants in Regulation 6-2 and on the website for individuals looking to apply under the EvE pathway to membership. Namely clarification was provided on what constitutes senior-level experience and what is considered an independent third party and the requirement that professional experience be certified by a third party.

Please refer to section 1 for specific changes to the EvE registration requirements that occurred in 2014.

CPA Certification Program:

The professional education program (PEP) component of the CPA Certification Program was introduced in Ontario in 2014 and is discussed in detail in section 1 of this report.

Examinations:

No changes were made during the year to the registration practices for examinations.

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

New CPA Qualification Program:

CPA Ontario shall consider any module the individual provides acceptable proof of having successfully completed with another body authorized to offer the PREP, and shall not require the module to be completed again.

Legacy CA Qualification Program:

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

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

i. provides information about assessment practices to applicants

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable. IQAB does not deal directly with individuals.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

iii. provides timely decisions, responses and reasons to applicants

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

iv. provides training to individuals assessing qualifications

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

iii. Explain how work experience is taken into account.

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

i. Describe the methodology used to evaluate competency.

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

i. Describe the methodology used to evaluate prior learning.

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Not applicable.

Legacy CA Qualification Program:

Not applicable.

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

CPA Qualification Program:

Please refer to section a) of this question.

Legacy CA Qualification Program:

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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a) Describe the training that your organization provides to:

i. individuals who assess qualifications

Members of CPA Ontario are provided with an orientation session and materials at the commencement of their employment term. They receive additional training when available on cultural differences and other related issues that are in line with FARPA. Ongoing updates are provided to employees on changes to the Bylaws and Regulations as they may affect registration or applicant assessment.

For international applicants, preliminary assessments are conducted by CPA Ontario staff who are familiar with the training process and the competencies required of an entry-level Member.

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

Training Sessions are offered to all relevant service areas to provide information on changes in policy.

ii. individuals who make registration decisions

*** SAME AS LAST YEAR ***

Staff are involved in the process of creating policies, procedures and Bylaws that may affect the registration process and the resulting decisions. They are therefore, very familiar with the policy and the objectives of the policy. The ongoing update to the Bylaws, Regulations and internal policies and procedures are part of the day-to-day operations of CPA Ontario. Information is circulated within CPA Ontario on changes as they occur. When available, staff will attend cultural diversity training. Staff members are also generally expected to complete continuing professional development and job related training during the year as part of their annual performance objectives.

iii. individuals who make internal review or appeal decisions

CPA Ontario staff are involved in the process of creating policies, procedures and Bylaws that may affect the registration process and the resulting decisions and are therefore familiar with the policy and the objectives of the policy. The ongoing update to the Bylaws, Regulations and internal policies and procedures are part of the day-to-day operations of CPA Ontario. When available, staff attend cultural diversity training.

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

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

Unification

Effective April 1, 2014, CMA Ontario and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014.

Effective July 2, 2014, CGA Ontario and CPA Ontario signed the Second Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014.

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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Agreements on the Recognition of Qualifications (11 / 13)

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

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

Agreements have been in place for a number of years for internationally recognized accounting bodies. Those that meet CPA Ontario's requirements and offer mutual recognition of CPA Ontario Members remain on the list.

As at December 31, 2014, the Recognized Accounting Bodies are:

- Instituto Mexicano de Contadores Publicos
- L'Institut des Réviseurs d'Entreprises de Belgique
- Ordre des experts comptables de France
- The Japanese Institute of Certified Public Accountants
- The Netherlands Institute of Chartered Accountants
- Any US State Board of Accountancy which has adopted the 150 hour education requirement for the Certified Public Accountant designation and/or licensure and which exempt Ontario Members from the requirement to pass the uniform US CPA examination. The list of acceptable state boards is updated when required and is located in Schedule A of Regulation 6-2.

As at December 31, 2014, the Reciprocal Accounting Bodies are:

- The Institute of Chartered Accountants of Australia
- The Institute of Chartered Accountants in England and Wales
- The Hong Kong Institute of Certified Public Accountants – those members who have completed the Qualifying Program (Professional Program and Final Professional Examination) after January 1, 2002
- The Institute of Chartered Accountants of Ireland
- New Zealand Institute of Chartered Accountants
- The Institute of Chartered Accountants of Scotland
- The South African Institute of Chartered Accountants
- The Institute of Chartered Accountants of Zimbabwe – those members who have registered in the Qualifying Program on or after January 1, 1996

As at December 31, 2014, the accounting bodies outside Canada with which CPA Ontario has a Memorandum of Understanding (MOU) are:

- The Institute of Chartered Accountants of India
- The Institute of Chartered Accountants of Pakistan

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

An applicant that is a member or a former member of a Recognized or Reciprocal Accounting body or an applicant that is a member of a Specified Accounting Body will be required to proceed in the registration process as previously described elsewhere in this report. In the case of US CPAs, if the applicant does not apply from a Recognized State Board of Accountancy then he or she is encouraged to seek membership in a State Board that meets CPA Ontario's requirements. For those applicants who are not a member or a former member of an accounting body with mutual recognition, the process described elsewhere in this report applies.

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

Unless otherwise noted, CPA Ontario's registration practices relevant to this section remain unchanged from those noted within the 2013 Fair Registrations Practices Report.

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Data Collection (12 / 13)

Languages in which application information materials are available

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

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

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	150
Staff involved in appeals process	3
Staff involved in registration process	18

Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants¹ 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
India	52
Pakistan	31
U.K.	23
U.S.	23
Ireland	10
Hong Kong	7
Nigeria	6
Philippines	6
New Zealand	5

¹Persons 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 members² 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 31st 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 31st 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
Members on December 31st of the reporting year	33764	3103	436	1683	0	38986

² 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).

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

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	4969	81	23	171	0	5244
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	4600	81	23	170	0	4874
Inactive applicants (applicants who had no contact with your organization in the reporting year)	0	0	0	0	0	0
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	0
Applicants who became FULLY registered members	1397	87	32	116	0	1632
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence³	0	0	0	0	0	0

³ 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:

	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 st to December 31 st 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	119	0	23	230	0	372
Applicants who initiated an appeal of a registration decision	10	0	0	7	0	17
Appeals heard	10	0	0	7	0	17
Registration decisions changed following an appeal	0	0	0	1	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 Question 12:

- CPA Ontario considers "applicants" to mean those individuals who have submitted a completed application and been approved for registration as a Student or Applicant. Also included in the category of "applicants" are individuals enrolled in PEP and PREP.
- CPA Ontario considers "licensing" to mean membership in CPA Ontario and not a license to practice public accounting in Ontario;
- CPA Ontario does not maintain comprehensive statistics regarding "internal reviews" as contemplated by this question. CPA Ontario's processes and procedures do not fit neatly within the categories outlined in question 12. Consequently, the statistics provided in this section are based upon analogous processes and procedures as used by CPA Ontario.
- CPA Ontario considers "internationally educated" to mean members who obtained their qualifying professional accounting designation internationally.
- With respect to section 12 c), there were three countries that tied for the ninth and tenth place ranking: Australia, New Zealand and South Africa. As the website only allows for ten countries to be listed Australia and New Zealand were selected. It should however be noted that South Africa also had 5 applicants in 2014.

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

Unification

Effective April 1, 2014, CMA Ontario and CPA Ontario signed the First Unification Agreement, and Ontario's CMAs are now members of CPA Ontario, and entitled to use the CPA designation as of April 1, 2014.

Effective July 2, 2014, CGA Ontario and CPA Ontario signed the Second Unification Agreement, and Ontario's CGAs are now Members of CPA Ontario, and entitled to use the CPA designation as of July 2, 2014.

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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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