

# Fair Registration Practices Report

## Chartered Professional Accountants Ontario (2019)

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

This Fair Registration Practices Report was produced as required by:

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

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## 1. Qualitative Information

### a) Requirements for registration, including acceptable alternatives

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

##### Student Regulation Changes - Amendments to Regulation 9-1 and Regulation 9-2

1. The decision maker on all registration matters is now exclusively the Registrar (where previously these decisions were made by the Vice President, Student Services and/or the Registrar). This change ensures alignment, clarity, transparency and consistency for all registration decisions involving both students and members.
2. The definition of the "Common Final Examination" (CFE) has been revised to indicate that it is the final qualifying examination prepared by the Board of Examiners of CPA Canada, and includes its predecessor examination, the Uniform Evaluation (UFE).
3. Students now have six years from their CPA Professional Education Program (PEP) commencement date to complete the CPA PEP modules and **attempt** the CFE. Previously, students needed to successfully pass the CFE within this time period.
4. In September 2019 there was an amendment to Regulation 9-1 to allow students who were administratively deregistered as a result of non-payment of the Annual Student Dues (ASD) to apply for re-registration without having to provide an explanation of extraordinary circumstances (which was previously required). After this regulation change was enacted, all students who had previously been denied re-registration after being deregistered for non-payment of the ASD were sent a communication informing them of the change.

##### New Online Admission to Membership Application Process

The Admission to Membership application is now available online and appears in a student's MyPortal page when it is determined that they have met all of their designation requirements. When the application becomes available, students are sent a system-generated communication that invites them to apply for membership. Once approved for membership, the new member receives an immediate system-generated communication congratulating them on being admitted.

##### New CRM System (Gender Requirement)

Gender is no longer a mandatory field when a lead, prospect or student sets up a profile in the student portal.

##### Completion of Online Portal for MRA and Student Applications

The following system improvements were implemented to enhance the applicant/student experience:

### 1. Enhancements to the MRA online application process

In November 2018, an online application process was introduced for Mutual Recognition Agreement (MRA) applications. In July 2019, enhancements to this process were made to allow for greater ease of payment and more efficient processing. The application was moved to our MyPortal system, a user-focused online portal that allows individuals to track their status and see their outstanding requirements for the application process.

### 2. Creation of a new student online application process (ITAs only)

In July 2019, CPA Ontario launched a new online application process for Internationally Trained Accountants (ITAs) seeking to register as students. All applicants (subject to accessibility considerations) are required to submit their application online.

### Referee Policy Update

As part of the MRA application process, applicants are required to submit two referee forms from either a Canadian CPA body or from the applicant's home accounting body. Previously, if the referee was from the applicant's home body, CPA Ontario staff would request a letter from that home body confirming the referee's membership in good standing. In 2019, staff streamlined this process by checking the referee's status online where the applicable accounting body has an online member directory. As a result, the applicant no longer needs to request additional documentation to complete the application.

### New MOU with the ICAI

The new Memorandum of Understanding (MOU) with the Institute of Chartered Accountants of India (ICAI) was signed in November 2018 and was implemented in January 2019. Previously, students registered under the old MOU category were required to successfully complete Capstone 1, Capstone 2, the CFE and meet or be exempted from the Prescribed Practical Experience (PPE) requirement. The new MOU allows qualifying ICAI members a more streamlined pathway to the Ontario CPA designation. Specifically, these individuals are now only required to pass the CFE and meet or be exempted from the PPE requirement.

Implementing the new MOU included updating the CPA Ontario website and creating new policies to process these new applications. In January, CPA Ontario sent a broadcast email to all registered students who may have been impacted by the change in the MOU to inform them of the amendments.

### PPE Exemption through My Portal for Internationally Trained Students

As of July 2019, exemption requests for PPE must be made through CPA Ontario's online portal. Students must initiate the process themselves and track progress of the request online.

### Website Updates

CPA Ontario has continued to update its website, enhancing the content of subject areas where staff receive the most inquiries. This includes clarifying application requirements, the online application process and what happens after an application is submitted.

### Applicants from the Netherlands

CPA Ontario clarified its regulations to remove the Netherlands from a list of countries which had MRA agreements. This change was made as CPA Ontario does not have a current MRA or any other similar agreement with the Netherlands.

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

### Student Regulation Changes - Amendments to Regulation 9-1 and Regulation 9-2

1. With the decision making on all registration matters now centralized with the Registrar, students and applicants can expect improved consistency and clarity in all communications.
2. Updating the definition of the CFE to include the UFE provides clarity for the legacy accounting completers who have successfully passed the UFE and are now transitioning to the CPA program in order to finalize their practical experience requirements. These students do not need to write the CFE as they have fulfilled this requirement by passing the equivalent predecessor examination.
3. This change will give students who have attempted the CFE additional time to complete the CPA PEP.

4. Removal of the “extraordinary circumstances” requirement allows students who were previously deregistered for administrative reasons (i.e. non-payment of the ASD) to apply for re-registration consideration without having to prove extraordinary circumstances.

### **New Online Admission to Membership Application Process**

Students are now automatically provided the Admission to Membership application in MyPortal, once all eligibility requirements have been met. The new online Admission to Membership application process ensures students are submitting complete applications, as they are now unable to finalize their submission if required information is missing. This improvement has eliminated receipt of incomplete paper applications that required considerable follow-up. With this streamlined process students also now have the ability check the status of their application at any point following submission.

### **New CRM System (Gender Requirement)**

Leads, prospects and students are no longer required to declare gender when setting up a profile in the new student portal.

### **Completion of Online Portal for MRA and Student applications**

#### **1. Enhancements to the MRA online application process**

Enhancements to the MRA online application process has eliminated the delay caused by the previous manual invoicing and payment process. Applicants can now pay online at the time they submit their application.

#### **2. Creation of the new student online application process (ITAs only)**

The new online portal has greatly improved the self-serve functionality for students, providing them more visibility on each step of the application process. Shifting the application process to a digital forum has also increased the speed and efficiency. Further, the online payment process provides an instant receipt of payment to the applicant.

### **Referee Policy Update**

In 2019, CPA Ontario updated the Referee Policy and no longer requires applicants to request a letter from their respective accounting bodies to confirm membership, when the applicable accounting body has an online member directory. This update streamlines the process for applicants.

### **New MOU with ICAI**

All students registered on the basis of their membership in ICAI, regardless of whether they were registered under the old MOU, were sent an email explaining the new MOU and how it may affect their registration. Students who met the requirements of the new MOU were eligible to change their pathway to membership from the old MOU to the new, resulting in a faster route to membership. This development led to a significant increase in individuals applying and/or transferring under the new agreement.

### **PPE Exemption through My Portal for Internationally Trained Students**

Students can now request an exemption from the PPE requirement and provide the relevant information through CPA Ontario’s online portal. The portal provides students with information on how to complete the exemption process and the required form. Once the form is submitted, students are able to see the submission date and track the status of their request. Since students now initiate the assessment process and track the status of their request, they are fully informed of their responsibilities and timelines.

### **Website Updates**

Website updates have been made to address frequently asked questions and to provide current information with respect to the application process and timelines. Given the significant change in 2019 to the online application process for ITA applicants, the website changes were focused on content that assisted new applicants with the process. This updated information helped eliminate confusion between the previous manual application process and the current online process. Examples of updates include:

- clearly outlining the specific documentation students and applicants need to collect before beginning the process

- refining areas on eligibility, helping to make sure that those applying know the necessary requirements to have a successful journey through the application process
- redirecting individuals to CPA Ontario's MyPortal system for Practical Experience forms, as well as other necessary forms

### **Applicants from the Netherlands**

Individuals applying to CPA Ontario from the Netherlands have an alternative path to membership. They are eligible to apply as students under the ***Member of an Accounting Body Outside Canada*** category.

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

#### **Student Regulations Changes - Amendments to Regulation 9-1 and Regulation 9-2**

Student registrations and other registration matters are reviewed weekly by the Registrar, mirroring the process that had been established when these matters were previously reviewed by either the VP of Student Services and/or the Registrar.

The update to the regulations explicitly stating that a student must have completed all PEP modules and **attempted** the CFE by the sixth anniversary of their PEP Commencement date, provides clarity for CPA Ontario staff and helps streamline the student administration processes.

Following the September 2019 regulation change around administrative deregistration, the volume of reregistration requests have increased. We have been able to maintain the existing process to manage these requests (i.e. a dedicated email queue managed by a Registration Specialist), with support from others within the Student Registration team.

Additional training on CPA Ontario's Student Regulations was conducted for the Transcript and Registration team, and the Customer Service Centre, so that students/applicants are receiving accurate, consistent and timely communication.

#### **New Online Admission to Membership Application Process**

The new online Admission to Membership application process ensures students submit a complete application, eliminating the need for CPA Ontario staff to follow-up on incomplete submissions. This has allowed staff to focus on processing applications, and in turn, has facilitated faster assessments of membership eligibility.

#### **New CRM System (Gender Requirement)**

As gender is no longer a mandatory field, the number of 'unknown' indicators has increased for reporting purposes.

#### **Completion of Online Portal for MRA and Student Applications**

##### **1. Enhancements to the MRA online application process**

The enhanced payment process has resulted in more efficient processing. CPA Ontario staff are no longer required to create and send out a manual invoice for each application received, as the new process automatically charges candidates the appropriate fee at the end of their online application.

##### **2. Creation of the new student online application process (ITAs only)**

All applications are now submitted online. Processes that were previously paper-based are now automated. This provides staff with improved access to information about volume and status of application processing. Additionally, this online process has made communicating with students and applicants much easier, as emails can be sent directly from the individual's record within the portal. All staff can view the correspondence and the status of the application, should the individual call in for guidance or with questions. Applicants can also see the status of their application online and if applicable, initiate a request through the portal to withdraw from the program.

#### **Referee Policy Update**

When CPA Ontario can verify an applicant's referees via an online member directory, it saves staff time because they are no longer required to contact the applicant and ask for a supporting letter from the accounting body

for each of their referees. In addition, staff no longer have to match the letter to the appropriate application when they are received. Instead, staff check the reference on the applicable online member directory.

### **New MOU with ICAI**

CPA Ontario continues to receive a significant volume of applications under this registration category. An email sent in January 2019 to all students affected by this updated MOU allowed students to change categories, resulting in additional staff effort to process these requests and ensure a seamless transition for the students. This new MOU allows students to proceed directly to the final examination upon registration, and as a result this faster route to membership is attracting more new students.

### **PPE exemption through MyPortal for Internationally Trained Students**

With the update to our online process, PPE exemption requests are easier to monitor, track and complete. The files are associated with the specific individual record, which allows staff to electronically track the number of outstanding submissions and the work volumes. This enhancement will continue to make the process easier for staff and applicants.

### **Website Updates**

Applying feedback and monitoring questions received, CPA Ontario updates its webpages to ensure students and applicants understand the application process and admission requirements. CPA Ontario is focused on providing clear and thorough instructions through our online presence, which assists staff by reducing the number of questions received. Updates to clarify the different pathways to membership, for example the MRA versus MOU pathways for internationally trained students, have reduced the number of questions received and the time it takes to respond to these emails.

### **Applicants from the Netherlands**

There has not been any impact on CPA Ontario.

## **b) Assessment of qualifications**

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

#### **ACAF**

In 2019, CPA Canada announced that the Advanced Certificate in Accounting (ACAF) profession would be transitioning away from the ACAF program, with three final national exams taking place in 2019, 2020 and 2021. While the CPA profession stands behind the quality of the ACAF program, it has not gained traction in the market as evidenced by enrollment in the program across the country being much lower than expected.

#### **National PSI Articulation Process**

In 2019, the CPA profession undertook a national project to review the post-secondary institution (PSI) course recognition process for prerequisites under Standard 3 of the CPA Canada Recognition and Accreditation Standard. The national project resulted in a new approach and process for PSI course recognition. The four primary changes relate to:

- a new online tool for the recognition of new program/courses and an excel-based update tool for the continuous maintenance of recognized PSI courses;
- national service standards;
- annual calendar of CPA/PSI activities;
- and a results-based review approach.

#### **Admission to Membership Reviews**

The introduction of MyPortal on the CPA Ontario website, has provided students with the ability to access their Admission to Membership applications as soon as all admission requirements have been met. This enhancement, along with the requirement for students to submit online applications that are complete, has allowed staff more time to focus on conducting membership eligibility assessments, allowing applications to move forward for review by the Registrar on a timelier basis. Students deemed eligible during the admission to membership assessment, are now being reviewed by the Registrar weekly.

### Updated ECF Forms

Practical Experience Certificate Forms (ECF) were updated in 2019. The new form was provided by CPA Canada and was created to ensure the experience obtained by ITAs prior to their registration with CPA Ontario is assessed using the same standards of competency requirements as those used for students who complete their experience in Canada.

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

### ACAF

ACAF applicants in Ontario must complete their remaining ACAF courses before the upcoming final offerings of the national examination. Applicants may also choose not to proceed with the ACAF program and transition to their PSI's accounting program instead.

### National PSI Articulation Process

This change allows for a streamlined, simplified, and consistent process for the recognition of domestic PSI courses that are used to assess the pre-requisite equivalencies in an applicant's transcript assessment application.

### Admission to Membership Reviews

Students eligible for admission are being assessed faster, leading to an improved student to member journey. Students are also now able to check the status of their application at any given time, making the process more transparent.

### Updated ECF Forms

CPA Ontario continues to recognize the experience completed outside Canada from ITAs; however, the form was updated to align with the competency requirements used for all other students.

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

### ACAF

In 2019, CPA Ontario updated its website and sent emails to students, PSI partners and other stakeholder groups impacted by the discontinuation of the ACAF program, to inform them of the changes. We also delivered the 2019 national examination in Ontario in September as per the announcement.

### National PSI Articulation Process

This change streamlines the articulation and review processes for CPA Ontario staff, promotes transparency and accountability through the national service standards, sets clear expectations of PSI activities by using an annual calendar, and reduces administrative processes associated with the previous control-based review approach. The new approach to articulation has a greater focus on creating and maintaining partnerships with our PSIs and developing business intelligence to support decision making at the PSI level and by the profession.

### Admission to Membership Reviews

The online application process has ensured that all required information is included at the time an application is submitted. This has significantly reduced the need to follow-up on missing information and reduced the number of inquiries and escalations.

### Updated ECF Forms

The new ECF form has improved ease of assessment of Practical Experience.

## c) Provision of timely decisions, responses, and reasons

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

**New CRM system (Course outline upload functionality)**

The new online portal for leads, prospects and students allows for the upload of course outlines by applicants during the transcript assessment, transcript re-assessment and combined applications. A combined application blends transcript assessment and student registration into one simplified online application.

**New CRM system (Combined Application)**

Applicants and students now have the option to complete a combined application, wherein the assessment and registration process are executed in tandem, resulting in shorter processing times by approximately two weeks.

**Practical Experience**

Communication of Practical Experience assessment results was standardized with clear messaging that is easy to find and read within the online portal.

**Completion of Online Application for MRA and Student Applications**

The completion of the online application has improved the review of applications. Applicants must submit a complete application and pay at the time of application submission. Staff time previously spent following up on incomplete paper-based applications and outstanding payments has been significantly reduced.

**Good Character Hearings**

Our organization moved the determinations of good character from an administrative decision by the Registrar (with an appeal to an adjudicative committee) to a hearing before an adjudicative committee - with a right to an internal appeal from the decision of that committee, to better further the principles of administrative fairness, natural justice, full answer and defence, and transparency.

**ii. Describe the impact of the improvements / changes on applicants.****New CRM system (Course outline upload functionality)**

Whenever an applicant indicates that they have enrolled in a non-mapped PSI program during their transcript assessment application, they are presented with a document upload box to upload their course outlines. Course outlines submitted with their application will be reviewed by CPA Ontario for potential transfer credits. There is no additional charge for this review, and the applicant may upload as many relevant course outlines as they wish. The upload functionality requests that the applicant select which subject area the course outline pertains to. The ability to upload course outlines during the application process saves the applicant significant time compared to the previous process, where CPA Ontario would have to follow up with the applicant after the application had been submitted.

**New CRM system (Combined Application)**

Applicants and students now have the option to complete a combined application, wherein the assessment and registration processes are executed in tandem, resulting in shorter processing times by approximately two weeks.

**Practical Experience**

A standardized communication format for Practical Experience assessment results helps students know where to quickly look for the information they need.

**Completion of Online Portal for MRA and Student Applications**

Applicants and students have greater visibility of the status of their applications or Practical Experience exemption requests. Applicants are now submitting applications in a more complete state than in previous years, which improves processing time.

**Good Character Hearings**

Students and applicants now have the ability to test the evidence of the Registrar, and present their own evidence for testing, before an adjudicative committee, with all the protections of that process, rather than being limited to an appeal which had very limited ability to address findings of fact.

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

#### **New CRM system (Course outline upload functionality)**

The ability for applicants to upload their course outlines during the online application process has decreased the amount of follow up CPA Ontario staff have with applicants and has improved the time between when an application is submitted and when it is ready to be reviewed by an assessor. As course outlines are uploaded by the applicant, this has also reduced the need for scanning documents internally.

#### **New CRM system (Combined Application)**

Applicants and students now have the option to complete a combined application, wherein the assessment and registration processes are executed in tandem, resulting in shorter processing times by approximately two weeks.

#### **Practical Experience**

Practical Experience assessment results that are clearly communicated and easy to read reduces the volume of follow-up calls/emails from students.

#### **Completion of Online Portal for MRA and Student Applications**

As a result of the online application process, applications are in a more complete state than in previous years. This means all applications (whether for student registration, MRA admission or PPE assessment) require less follow-up for more information and/or outstanding documentation, resulting in for a more efficient process for staff. The application functionality of the online portal has reduced or removed many manual tasks previously done by CPA Ontario, including the scanning and uploading of application forms, follow up communication for missing documents and payment, and reduced volume of inquiries for processes that are now self-serve for the applicants. CPA Ontario is more easily able to monitor the volume and status of applications and respond to changes.

#### **Good Character Hearings**

This change has resulted in a significantly increased workload for the adjudicative committee, as well as additional training for committee members with respect to such hearings. A framework for factors to be considered at good character hearings has been created.

## **d) Fees**

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

#### **Payment of Fees at time of MRA Application**

With the launch of the first phase of the online MRA application process in late 2018, CPA Ontario used a two-step procedure where applicants submitted their online application and were subsequently issued a CPA Ontario invoice for payment of the fee. As a result of an enhancement to the online application process implemented in 2019, applicants now pay at the end of completing their application online without delay.

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

#### **Payment of Fees at time of MRA Application**

Applicants no longer experience a delay in the processing of their application while they await receipt of the manual invoice. The online payment process is therefore more convenient and faster as applicants can now complete their entire online application at one time.

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



### **Payment of Fees at time of MRA Application**

Submitted applications are only processed after payment has been received. Automating the payment process means staff can focus on the merits of the application, rather than any outstanding payments that might be required before the processing of an application can begin.

## **e) Timelines**

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

#### **Sixth Anniversary PEP Commencement Date**

Students now have six years from their PEP Commencement Date to complete the CPA PEP modules and **attempt** the CFE. Previously, students needed to pass the CFE within this time period. This change aligns with the profession's national harmonized education policies and allows students three attempts at the CFE, if needed.

#### **Timelines Expiry Dates Visible to Students on My Portal**

With the implementation of MyPortal, students are now able to view their program expiry date in real time, allowing them to map out their journey through the CPA certification program.

#### **Practical Experience**

Students, mentors and employers were sent multiple communications during the year to notify, remind and provide information on how to meet the upcoming February and June 2020 deadlines for legacy completers to meet their Practical Experience requirements for admission to membership. Students enrolled in legacy pathways that meet all their admission requirements on time are entitled to receive their legacy designation along with the CPA designation. Advisement calls were provided to students who needed extra support to meet the deadlines.

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

#### **Sixth Anniversary PEP Commencement Date**

This change will give students who have attempted the CFE additional time to complete the CPA PEP.

#### **Timelines Expiry Dates Visible to Students on My Portal**

This improvement provides clarity for students on the amount of time they have to complete the CPA program, reducing confusion and ensuring transparency.

#### **Practical Experience**

The multiple communications throughout the year regarding the upcoming 2020 legacy deadlines kept the students, their mentors and their employers (where applicable) informed. The advisement sessions, if needed, enabled students to seek additional support and/or clarity.

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

#### **Sixth Anniversary PEP Commencement Date**

The PEP Deemed Commencement Dates provide clarity for CPA Ontario staff on student commencement dates and help streamline the student administration processes.

#### **Timelines Expiry Dates Visible to Students on My Portal**

As students can now see their program expiry deadlines on the portal, the number of related inquiries CPA Ontario staff receive has decreased.

#### **Practical Experience**

The multiple communications and advisement sessions provided to legacy students throughout the year on upcoming 2020 legacy deadlines provided a better student experience.

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

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

#### **New CRM system (General)**

In the summer of 2019, CPA Ontario launched a new online portal for leads, prospects and students. The portal allows for the online submission of various applications, including transcript assessment, transcript re-assessment, and combined applications - which combines transcript assessment and student registration into one simplified online application. The online application includes a self-assessment, indication of PSIs attended and courses completed, document upload and payment processing functionality.

#### **Legacy 2020 Communications Initiative**

In 2019, all dual-designation legacy students (CA, CGA or CMA) received a series of communications regarding the February 1, 2020 and June 30, 2020 deadlines for meeting their requirements for admission to membership under their respective pathway. The communications included information on transitioning to the CPA PEP as a transitional student, under Regulation 9-1, if they are not able to meet the legacy deadlines. The communications were customized for each legacy student group and included next steps. A dedicated email queue was also set up to handle transition inquiries.

#### **Education**

Legacy CA students under Regulation 9-2 were required to complete the Core and Elective modules on or before April 30, 2019 either by successfully attempting the module examinations only in their first two efforts or, if unsuccessful, by enrolling in and completing the full module before making a third attempt at that examination. If these students were unable to satisfy the requirements by this date, they could apply for registration under Regulation 9-1 in the Transitional CA category. Increased communication around the final deadline was well publicized to the appropriate students.

#### **Practical Experience**

Processing times were significantly reduced for all practical experience reports submitted to CPA Ontario for assessment. The standard processing time is six weeks; however, by the fall of 2019, processing times were reduced on average to: two weeks for pre-assessments, two weeks for Pre-approved Program Route completions, and four weeks for Experience Verification Route completions.

#### **Referee Policy Update**

As noted in section 1.a.i. above, applicants applying under an MRA are required to submit two referee forms from either a Canadian CPA body or from the applicant's non-Canadian home accounting body. Previously, if the referee was from the applicant's home accounting body, CPA Ontario staff would request a letter from that body confirming the referee's membership in good standing. In 2019, staff now check the referee's status online if the applicable home accounting body has an online member directory.

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

#### **New CRM system (General)**

The introduction of the online portal has greatly improved the self-serve functionality for leads, prospects and students. Previously, applications were submitted by mail or email using PDF forms, and a separate link was manually sent by CPA Ontario to the applicants for payment. All relevant documents had to be mailed or emailed directly to CPA Ontario, depending on the document type. The online portal has increased the speed and efficiency of application processing, as well as improving visibility and transparency for the applicant. The online payment system generates a receipt instantly for the applicant who can now follow their application status, as well as track which transcripts have been received by CPA Ontario.

#### **Legacy 2020 Communications Initiative**

The communications provided the applicable legacy students with clarity around their legacy deadlines and a clear transition path for those unable to meet the deadlines. The dedicated email queue has ensured inquiries are actioned in a timely manner, which improved the student experience.

#### **Education**

The communications helped guide Legacy CA students to the next step in the assessment and enrolment process for those registered under Regulation 9-2. Students were better informed, which improved the student experience.

#### **Practical Experience**

The reduction in processing times of Practical Experience assessments resulted in more timely feedback to students and a better student experience.

#### **Referee Policy Update**

As noted in section 1.a.ii above, when CPA Ontario staff are able to verify an applicant's referees via an online member directory, applicants are no longer required to contact their referees and ask them to provide a letter to confirm their membership in good standing. This reduces paperwork for the applicant and additional delays.

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

#### **New CRM system (General)**

The application functionality of the online portal has reduced or removed many manual tasks previously done by CPA Ontario staff, including issuance of payment links, scanning and uploading of application forms, and follow-up communication for missing documents and payment. Accordingly, this has reduced the amount of inquiries for processes that are now self-serve for the applicants.

#### **Legacy 2020 Communications Initiative**

The dedicated email queue has allowed staff to action legacy student inquiries in a timelier manner.

#### **Education**

The communications reduced total student inquires, allowing staff to respond to inquiries received in a timelier manner.

#### **Practical Experience**

Quicker processing times for Practical Experience assessments has enabled staff to be more efficient by not having to revisit files after follow-up information is requested and received.

#### **Referee Policy Update**

This process change has improved application processing times because it has eliminated the delay caused by awaiting receipt of a letter of good standing from the accounting body for each of the applicant's referees.

### **g) Resources for applicants**

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

#### **The Foreign Credential Recognition Loans Program**

The Government of Canada provides funding to organizations through the **Foreign Credential Recognition Program** (FCRP) to support foreign credential recognition in Canada.

CPA Ontario works with several reputable organizations that provide funding for programs that help assess and recognize the international credentials that individuals have acquired in other countries. The programs provide resources, information, and funding to help newcomer professionals on their path towards becoming a CPA.

Some of these organizations also provide low-interest loans and financial support to eligible candidates. The organizations include Access Community Capital Fund, The Centre for Education & Training FCR Loans, Windmill Microlending, Ottawa Community Loan Fund (OCLF), Access Centre for Regulated Employment (ACRE) and the Internationally Trained Worker (ITW) Loan program.

### **Newcomer Connect Career and Job Fair**

Newcomer Connect Career and Job Fair was created in collaboration with ACCES Employment to provide candidates the opportunity to network, meet HR recruiters and employer representatives, support access to the profession and develop a robust workforce by engaging newcomer professionals.

The employers provide our applicants/students with opportunities for learning and growth in their professional lives and to gain Canadian work experience.

### **Practical Experience**

In addition to monthly webinars for general Q&A, several webinars were developed and delivered in 2019 on specific topics that students were interested in learning more about, such as Practical Experience essentials, applying the CPA Way model to Practical Experience, and reporting Practical Experience for beginners. Several customized webinars were also developed and delivered to mentors and other CPA Ontario members who are directly involved in the training of CPA Ontario students.

### **Webinars and Seminars**

Over the course of 2019, various communities expressed the desire for information sessions to clarify the CPA program requirements and address their specific queries about the application process. Sessions were held in 2019, including a webinar aimed at those not yet living in Canada. CPA Ontario registration staff participated in the content delivery of these sessions.

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

### **The Foreign Credential Recognition Loans Program**

Eligible candidates have access to low-interest loans towards CPA program costs, therefore eliminating some financial barriers that may be deterrents to becoming a CPA. Additional supports include help to navigate finances, banking and credit in Canada, financial literacy training, and one-on-one career counselling; all of which are valuable resources to help candidates stay competitive and enhance their potential for career success in Canada.

### **Newcomer Connect Career and Job Fair**

Candidates learned about the opportunities available for those with a CPA designation. This was also an opportunity to network and meet potential employers and HR recruiters.

### **Practical Experience**

The webinars that target specific aspects of the Practical Experience process were well received by students, mentors and other CPA Ontario members directly involved in the training of students. The webinars helped students to successfully report Practical Experience on their own and provided information to mentors and other CPA Ontario members to help guide and assist the CPA Ontario students that they are supporting.

### **Webinars and seminars**

The webinars and seminars were well received by the communities where they were presented. This enhancement ensures that a large group of potential and existing students better understand the CPA program requirements. In addition, CPA Ontario registration staff gave an overview of the new online application process. Feedback from these events was positive.

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

### **The Foreign Credential Recognition Loans Program**

CPA Ontario supports its applicants/students with information about funding opportunities to pursue the CPA program, leading to a better applicant/student experience. Reducing financial barriers may increase the number of applicants registering in the CPA program and may reduce attrition.

### **Newcomer Connect Career and Job Fair**

This initiative provides a better applicant/student experience as it enables them to connect face to face and network with potential employers and other members of the profession.

### **Practical Experience**

The webinars reduced call/email volumes from students and helped reduce confusion on Practical Experience reporting. Mentors are given the information they need to support and guide the students they are mentoring, which delivers a more rewarding volunteer experience. This, in turn, results in a successful mentorship program.

### **Webinars and seminars**

The sessions delivered in 2019 were useful as a method of providing information to, and answering questions from, large groups of individuals. This in turn reduced the number of common emails and phone calls received, giving registration staff the ability to focus on more specific or complex questions from applicants. This initiative not only helps improve the applicant experience but allows more staff resources to be dedicated to file processing.

## **h) Review or appeal processes**

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

#### **Appeals**

An independent Tribunals Office to manage appeals from decisions of the Registrar was established. The appeals process was enhanced to require the Registrar's Office to provide the tribunal and appellant a Record of Determination, containing all documents and information considered in reaching the decision, prior to the appellant making written submissions. A new web page was developed, containing information about the process and the tribunal in plain English, and clearly setting out the necessary steps and timelines. An expectation that reasons for decisions would be released within 30 days of the related hearing was set and communicated publicly.

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

#### **Appeals**

The Record of Determination has been of great assistance to appellants, both in understanding the basis on which a decision was made, and in framing their submissions as to why they believe that decision should be changed. The Tribunals Office is able to provide information to appellants without any perception of conflict or lack of independence as the office is separate from the remainder of CPA Ontario, thus providing better service and guidance to appellants. The web information also increases appellants' familiarity with, and ease of navigating through, the process, and helps them to have realistic expectations of timing and outcomes. The timeline for reasons decreases anxiety and stress by providing a timely resolution.

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

#### **Appeals**

This change has resulted in increased administrative workload to manage the additional appeal steps and communications, as well as ensuring timelines are met.

## **i) Access to applicant records**

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

**New CRM System (General)**

CPA Ontario's new CRM system significantly improves access to student records, including visibility into receipt of an applicant's transcripts and/or applicable documents and real-time assessment and registration status updates.

**Self-Assessment Tool**

The Self-Assessment Tool was expanded and improved in 2019 to allow applicants and students educated in Ontario to input their education history into an online portal and receive preliminary results immediately.

**Enrollee Verification Process for CPA-Accredited Programs**

In 2019, a new online application was offered to PSI students enrolled in an Ontario CPA-Accredited Program to declare their status as an enrolled accredited student in the program. The new online application within MyPortal allows applicants from an Ontario CPA-Accredited Program, who have created a contact record, to complete an enrollee verification application in 2-3 minutes and eliminates the use of the previous paper form.

**Letters of Good Standing – Self Service**

Active students in good standing are now able to generate a personalized letter of good standing on demand from their portal in real time.

**Online portal**

The online portal allows students and applicants to access information that relates directly to their category of registration. For example, they can request documents and see the status of their application.

**ii. Describe the impact of the improvements / changes on applicants.****New CRM System (General)**

Assessment results are available online throughout the application process. Students can view the status of applications/progress in the student journey at any time online.

**Self-Assessment Tool**

A significant enhancement for Ontario educated applicants and students with remaining pre-requisites, the Self-Assessment Tool makes preliminary results available immediately. Access to this information, and the specific courses required to move forward in CPA Ontario's program is available at no charge.

**Enrollee Verification Process for CPA-Accredited Programs**

This change offers applicants from an Ontario CPA-Accredited Program an enhanced student experience by providing a streamlined process for verifying their enrolled status in the PSI program and reduces the administrative paperwork previously required by the applicant.

**Letters of Good Standing – Self Service**

Students are now able to download a letter of good standing at any time, enhancing the student experience and increasing transparency for students.

**Online portal**

The process is now more transparent for students and applicants as they can login to one location to access the entire application process. This improvement reduces the need for applicants to contact CPA Ontario by phone or email to inquire about their application status.

**iii. Describe the impact of the improvements / changes on your organization.****New CRM System (General)**

Improved access to student records (including visibility into receipt of transcripts and applicable documents), and real-time information regarding the status of an assessment is now available throughout the application process, and results are now available online.

### **Self-Assessment Tool**

Applicants and students educated in Ontario now have the option to complete an online assessment of their qualifications and can receive unofficial results immediately. This is a significant improvement for students/applicants who have outstanding pre-requisites to assist in determining next steps without requiring an official assessment, offering a savings of time and money.

### **Enrollee Verification Process for CPA-Accredited Programs**

This change reduces the administrative review processes associated with verifying CPA-Accredited student status with the PSI and the associated paperwork that was required from applicants and students. This online application allows applicants from an Ontario CPA-Accredited Program to initiate the process by creating a contact record and submitting an application directly to CPA Ontario to verify their accredited status with the PSI, resulting in lower processing times related to the verification of an applicant's accredited status.

### **Letters of Good Standing – Self Service**

As students are now able to generate their own letters of good standing, staff can concentrate on actioning the more complex service requests and improve response times to student inquiries.

### **Online portal**

All information for each application is now located in one single location, which can be accessed by multiple staff members supporting the application process, allowing them to see the status of an application and answer questions in a timely manner. The portal also allows staff to see all aspects of the application. Previously, applications were received by mail or email.

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

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

#### **Cross-training**

The Transcript Assessment and Student Registration (TASR) team continues to cross-train all team members. Specifically, all registration staff are trained on the assessment process, and all assessment staff on the registration process. All assessments and registrations continue to undergo higher levels of review (audits) by senior staff (managers) to ensure accuracy and quality assurance.

#### **Guidelines on Avoiding or Minimizing Bias**

All Registration and Assessment staff completed the Office of the Fairness Commissioner's "Guidelines on Avoiding or Minimizing Bias" webinar modules prior to February 28, 2019. This included: Module 1: Understanding Fair-Access Law; Module 2- Part 1: Applying Fair-Access Law; Module 2- Part 2: Applying Fair-Access Law in Scenarios; Module and 3: Implementing Fair-Access Law as well as completing the CPA Ontario FARPACTA Training Module.

All new staff are provided training and are closely supervised once training is complete. All files continue to undergo higher levels of review with senior staff for quality assurance and compliance with applicable CPA Ontario Regulations and policies.

In addition, the CPA Ontario's registration team responsible for dealing with international applicants have regular weekly meetings with the Registrar to discuss file and policy matters.

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

#### **Cross-training**

The continuing cross-training efforts ensure additional staff can provide assessment and/or registration support during peak periods. CPA Ontario's service level agreements are upheld, and applicants are not impacted when incoming assessment and registration volumes increase.

#### **Guidelines on Avoiding or Minimizing Bias**

Ongoing staff training helps to ensure all applications and student matters are reviewed fairly and consistently, with an increased sensitivity to bias-related issues.

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

#### **Cross-training**

This training model has improved processing times and increased productivity within the Assessment and Registration team, and in turn, enhanced the applicant and student experience.

#### **Guidelines on Avoiding or Minimizing Bias**

Training improves the level of expertise within the team and enables improved service to applicants and students. The specific training related to avoiding or minimizing bias enables staff to more effectively identify and address unconscious bias in reviews, recommendations and decision-making. As well, staff interactions with students/applicants have an increased sensitivity to issues of bias.

### **k) Mutual recognition agreements**

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

#### **Applicants from the Netherlands**

CPA Ontario clarified its regulations to remove the Netherlands from a list of countries which had MRA agreements. This change was made as CPA Ontario does not have a current MRA or any other similar agreement with the Netherlands.

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

#### **Applicants from the Netherlands**

Individuals applying to CPA Ontario from the Netherlands have an alternative path to membership. They are eligible to apply as students under the **Member of an Accounting Body Outside Canada** category.

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

#### **Applicants from the Netherlands**

There has not been any impact on CPA Ontario.

### **l) Other (include as many items as applicable)**

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

#### **New CRM System – Students**

CPA Ontario launched a new enterprise-wide CRM system for students in July 2019, which is currently used by students to submit their student applications, request transcript assessments and enroll for PREP and PEP modules/exams.

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

#### **New CRM System – Students**



The new CRM system allows students to submit their applications online and view the status of their application by logging in. It also allows students the ability to independently manage their module/exam enrolments online as they can now enroll, withdraw and defer exams using the self-serve functionality within the portal.

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

#### New CRM System – Students

With the self-serve functionality, the new CRM system eliminates the majority of student emails requesting changes to module/exam enrolments which in the past would be manually updated by CPA Ontario staff. This allows the staff to use their time more efficiently and effectively on other tasks.

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

#### Governing Documents Changes

In 2018, CPA Ontario's governing documents were reviewed and revised with a focus on creating bylaws, regulations and policies that were comprehensive, compliant and simplified. Having worked with those regulations for a period of time, some opportunities for increased clarity emerged. Accordingly, certain additional regulation changes were approved by Council in 2019. There were no changes to our governing Act or By-law in 2019.

Material changes were made to the following regulations that impact registration practices, the details of which are captured elsewhere in this report. (For access to our governing Act, By-law and Regulations, refer to <https://www.cpaontario.ca/stewardship-of-the-profession/governance/act-bylaws-and-regulations>)

#### Regulations

9-1 Student Registration, Obligations and Standing

9-2 Legacy CA Student Registration, Obligations and Standing

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## 2. Quantitative Information

### a) Languages

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

Language	Yes/No
English	Yes
French	No

Other (please specify)

Additional comments:

### b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	10189
Female	11076
None of the above	522

Additional comments:

Gender is no longer a mandatory field when a lead, prospect or student sets up a profile in the student portal.

**c) Gender of members**

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

Gender	Number of Members
Male	54681
Female	39452
None of the above	43

**Additional comments:**

The options to capture gender information online have been expanded for members to include "Gender Non-Binary" and "Prefer Not to Answer"

**d) Jurisdiction where applicants obtained their initial education**

Indicate the number of applicants by the jurisdiction where they obtained their initial education<sup>1</sup> in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Albania 2		
			Argentina 4		
			Australia 17		
			Bangladesh 8		
			Bolivia 1		
			Brazil 25		
			China 17		
			Colombia 4		
			Dominican Republic 1		
			Egypt 3		
			Estonia 1		
			Ghana 4		
			Guatemala 1		
			Hong Kong 13		
			India 604		
			Indonesia 2		
			Iran 16		
			Israel 5		
			Italy 1		
			Jamaica 2		
			Japan 1		
			Kenya 7		
20372	12	94	Lebanon 3	0	21787
			Malaysia 2		
			Mexico 2		
			Nepal 5		
			Nicaragua 1		
			Nigeria 76		
			Pakistan 134		
			Peru 6		
			Philippines 116		
			Korea 2		
			Moldova, Republic Of 3		
			Romania 3		
			Singapore 1		
			S. Africa 15		
			Sri Lanka 14		
			Syrian Arab Republic 2		
			Tunisia 1		
			Turkey 14		
			U.K. 164		
			Venezuela 3		
			Zambia 1		
			Zimbabwe 2		
			Total 1309		

<sup>1</sup> Recognizing that applicants may receive their education in multiple jurisdictions, for the purpose of this question, include only the jurisdiction in which an entry-level degree, diploma or other certification required to

practice the profession or trade was obtained.

**Additional comments:**

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

Indicate the number of applicants who became registered members in the reporting year by the jurisdiction where they obtained their initial education<sup>1</sup> in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
2283	291	81	Australia 26 China 1 Hong Kong 16 India 41 Ireland 9 Netherlands 1 New Zealand 5 Pakistan 19 Philippines 1 S. Africa 35 U.K. 499 Zimbabwe 9 Total 662	0	3317

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

**Additional comments:**

**f) Jurisdiction where members were initially trained**

Indicate the total number of registered members by jurisdiction where they obtained their initial education<sup>1</sup> in the profession or trade.

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Argentina 2		
			Australia 104		
			Belgium 1		
			Brazil 1		
			China 5		
			Czech Republic 1		
			Ecuador 1		
			Germany 1		
			Ghana 2		
			Hong Kong 54		
			India 338		
			Iran 1		
			Ireland 57		
			Israel 4		
			Italy 1		
			Japan 6		
86362	3929	626	Kenya 3	0	94176
			Malaysia 1		
			Malta 1		
			Mexico 8		
			Netherlands 2		
			New Zealand 43		
			Nigeria 2		
			Pakistan 96		
			Peru 1		
			Philippines 29		
			Korea 2		
			S. Africa 436		
			Sri Lanka 14		
			Macedonia, The Former Yug... 1		
			Turkey 1		
			U.K. 2012		
			Zimbabwe 28		
			Total 3259		

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

**Additional comments:**

**g) Applications processed**

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

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	4294	263	97	1000	0	5654
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	4271	255	94	968	0	5588
Inactive applicants (applicants who had no contact with your organization in the reporting year)	23	8	3	32	0	66
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	2283	291	81	662	0	3317
Applicants who were authorized to receive an alternative class of licence <sup>3</sup> but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence <sup>3</sup>	0	0	0	0	0	0

<sup>1</sup> An alternative class of licence enables its holder to practice with limitations, but additional requirements must be met in order for the member to be fully licensed.

**Additional comments:**

### h) Classes of certificate/license

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

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

#	Certification	Description
a)	Member	<p><b>Description (a)</b></p> <p>There is only one class of membership in CPA Ontario</p>

**Additional comments:**

### i) Reviews and appeals processed

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

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	9	0	1	13	1	24
Applicants who initiated an appeal of a registration decision	7	0	0	8	0	15
Appeals heard	1	0	1	7	0	9
Registration decisions changed following an appeal	1	0	0	0	0	1

Additional comments:

#### j) Paid staff

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

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

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

Category	Staff
Total staff employed by the regulatory body	297
Staff involved in appeals process	2
Staff involved in registration process	14

Additional comments:

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## 3. Submission

**I hereby certify that:**

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

Heidi Franken

**Title:**

Registrar

**Date:**

2020/02/27

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