

Fair Registration Practices Report

Certified General Accountants (2015)

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.

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

CGA Certification Program End Date:

- The final date to apply for registration as a student in the legacy CGA certification program (which upon successful completion would lead to obtaining the CGA designation) was August 31, 2015. Individuals wishing to register as students after this date were advised of the registration requirements for the CPA certification program.
- In September 2015, the CGA program of professional students ended. Students already registered in the CGA program continued in that program until September 2015, and then those with academic or examination requirements remaining were provided the opportunity to transfer to the CPA program.

CPA Certification Program Transition:

- A transitional category has been implemented with regards to recognition of CGA PACE electives MS2 (Information System Strategy) and PF1 (Public Sector Financial Management). These students are not required to complete Core 1, Core 2 or any additional electives.
- It has been and remains an important objective of CPA Ontario to support students of the legacy accounting programs to complete their legacy program or transition to the CPA certification Program. Information and timelines on how to transition to the CPA Certification Program were developed by CPA Canada in conjunction with provincial and regional counterparts who, in turn, made these resources publically available to all students. During 2015, several webinar and information sessions were held to provide students with the resources to make informed decisions regarding the continuation of their registration under the legacy program or the plan for transitioning to the CPA certification program. Additionally, a separate webpage was created on the CGA Ontario website to provide CGA students with the resources pertaining to transitioning from the CGA program to the CPA program (<http://www.cga-ontario.org/CGAProgram.aspx>).

Acceptance of Unofficial Transcripts:

During 2015, CGA Ontario accepted unofficial transcripts (with official transcripts to follow at a later date) when conducting transcript assessments of its students. This decision was implemented because of the August 2015 end date for the CGA program and to accommodate individuals who were completing courses at a post-secondary institution during the summer of 2015 who may not otherwise, have had sufficient time to submit an official transcript by August 31, 2015. Unofficial transcripts could have been emailed, mailed, faxed or brought into the office for assessment. Applicants were still advised to provide official transcripts as soon as they became available. The deadline to submit an official transcript was four months after the start of the student's first module in the CPA PREP or PEP program, which is in line with CPA Ontario's policy for official transcript submission.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

CGA Certification Program End Date:

- Individuals interested in registering in the CGA certification program had to submit their registration requests by not later than August 31, 2015. This was a change from prior years where individuals could apply for student registration at any point throughout the year.
- Students already registered in the CGA program continued in that program until September 2015, and then those with academic or examination requirements remaining were provided the opportunity to transfer to the CPA program.

CPA Certification Program Transition:

- During 2015 students were provided with considerable counselling support and accommodation to make a smooth transition into the CPA Certification Program, including customized supplemental student materials offered at no cost to students.
- The transitional category approved by the Council provides additional opportunities to transition to the CGA program.

Acceptance of Unofficial Transcripts:

Applicants were allowed to submit unofficial transcripts with their transcript assessment application which alleviated the pressure of having to provide an official, sealed transcript by the August 31, 2015 deadline to apply to the CGA program. Applicants had to provide official transcripts four months after the start of their first PREP or PEP module in the CPA program.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

CGA Certification Program End Date:

There was an influx in the volume of applications for registration into the CGA certification program, resulting in above average processing times. See response to question 1c.

CPA Certification Program Transition:

Starting in July 2015, CGA Ontario began to transition students into the CPA program. The transition timeline correlated with the student's standing in the CGA program and whether the student had any active course enrolments in the 2015 spring, 2015 summer and 2015 fall sessions. Transitional work will continue on into 2016, with the final group of students transitioning in the Spring of 2016.

Acceptance of Unofficial Transcripts:

Acceptance of unofficial transcripts for CGA transcript assessments meant that transcript assessors had to take additional steps during the assessment process to ensure that any unofficial transcripts submitted by individuals were tracked on their student record and followed-up on in a timely manner.

b) Assessment of qualifications

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

There were no improvements/changes implemented during the period January 1, 2015 to December 31, 2015.

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

No changes this year

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

No changes this year

c) Provision of timely decisions, responses, and reasons

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

Registration and Assessment Processing Timelines:

Due to the end dates for student registration, there was an influx in the volume of applications for registration into the CGA certification program, resulting in above average processing times for registration requests and transcript assessments which contributed to delays in the provision of decisions, responses and reasons. Timelines were intensified during the summer months.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

Registration and Assessment Processing Timelines:

Individuals who had submitted requests for registration or transcript assessment during the summer months were subject to longer than average wait times (4-8 weeks longer than expected) for their results (decision and reason).

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

Registration and Assessment Processing Timelines:

As a result of higher processing volumes and the corresponding longer than average wait times, CGA Ontario staff encountered a higher volume of email and telephone requests from students and prospective students who were inquiring about the status of their requests.

d) Fees

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

The fees in the CGA program remained the same as in 2014. As the CGA Basic Tuition Fee (BTF) covered the academic year period from July 2014 to June 2015, students in good standing did not need to pay another basic tuition for the period of July 2015 – December 2015. CGA students were instead billed the CPA Ontario Annual Student Fee (ASF) in December 2015 for the period of January to December 2016. CGA students only needed to pay a tuition fee for the period of July to December 2015 if they were eligible for and chose to enroll in CGA elective courses in the fall session of 2015.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

There was minimal impact to applicants.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

There was minimal impact to CGA Ontario.

e) Timelines

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

CGA Certification Program End Date:

See 1a and 1c.

Transfer Credit End Date:

Consistent with the end date for student registration into the CGA program, August 31, 2015 was the final date for existing students to submit any additional transfer credits for inclusion within their student record.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

CGA Certification Program End Date:

See 1a and 1c.

Transfer Credit End Date:

Students wishing to have CGA Ontario recognize their transfer credits were required to provide the relevant information by not later than August 31, 2015. This was a change from prior years where individuals could apply for transfer credit recognition at any point throughout the year.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

CGA Certification Program End Date:

See 1a and 1c.

Transfer Credit End Date:

There was an influx in the volume of applications for transfer credit recognition (transcript assessment), resulting in above average processing times.

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

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Other than what has been previously disclosed, there were no other improvements/changes implemented during the period January 1, 2015 to December 31, 2015.

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

No changes this year

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

No changes this year

g) Resources for applicants

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

In addition to the resources and transitional information available to CGA students since 2014, several webinars were hosted in the summer and fall of 2015. These webinars were designed to assist and inform CGA students on their transition to the CPA program. Students were also given the opportunity to ask questions live and receive responses from staff instantly.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

See question 1.a.ii.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

See question 1.a.iii.

h) Review or appeal processes

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

Transition of Appeal and Review Processes

Aligning with the end date for student registration into the CGA certification program, effective September 1, 2015, the CGA Ontario appeal and review processes were integrated into the CPA Ontario related processes.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

Transition of Appeal and Review Processes

Individuals were advised of the change to the appeal and review policies, as applicable, based upon the decision being made.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

Transition of Appeal and Review Processes

The integration of the review and appeal processes align with the integration plan involving CGA Ontario, CMA Ontario and CPA Ontario (ICAO).

i) Access to applicant records

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

There were no improvements/changes implemented during the period January 1, 2015 to December 31, 2015.

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

No changes this year

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

No changes this year

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

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Improvements/changes implemented during the period January 1, 2015 to December 31, 2015:

In October 2015 training sessions were held for CPA Ontario customer service staff. The training focused on assisting CGA students with their functional and emotional needs during the transition from the CGA to CPA program. A speaker was invited to present to the customer service staff about how to best approach difficult interactions with students.

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

The impact on applicants of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

The main impact to students was a better student experience.

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

The impact on CGA Ontario of the improvements/changes implemented during the period January 1, 2015 to December 31, 2015 have been noted below:

The main impact to CGA Ontario was staff members who gained the skills necessary to deal with the concerns of transitioning students.

k) Mutual recognition agreements

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

There were no improvements/changes implemented during the period January 1, 2015 to December 31, 2015.

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

No changes this year

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

No changes this year

I) Other (include as many items as applicable)

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

Other than what has been previously disclosed, there were no other improvements/changes implemented during the period January 1, 2015 to December 31, 2015.

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

No changes this year

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

No changes this year

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

[The information provided by this report relates to the registration practices and procedures of the legacy CGA certification program, as delivered by CGA Ontario. Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for details on the registration practices and procedures of the CPA certification program].

There were no changes made to the enabling legislation and/or regulations of CGA Ontario during the period January 1, 2015 to December 31, 2015.

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2. Quantitative Information

a) Languages

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

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	0
Female	0
None of the above	0

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

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	0

Female 0
 None of the above 0

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

d) Jurisdiction where applicants obtained their initial education

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
0	0	0	n/a 0 Total 0	0	0

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

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

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
0	0	0	n/a 0 Total 0	0	0

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

f) Jurisdiction where members were initially trained

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
0	0	0	n/a 0 Total 0	0	0

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

g) Applications processed

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

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

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	0	0	0	0	0	0
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	0	0	0	0	0	0
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	0	0	0	0	0	0
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

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

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
		Description (a)
a)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (b)
b)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (c)
c)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (d)
d)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (e)
e)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (f)
f)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (g)
g)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (h)
h)	0	Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.
		Description (i)
i)	0	

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

Description (j)

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

i) Reviews and appeals processed

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

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

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

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

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	0
Staff involved in appeals process	0
Staff involved in registration process	0

Additional comments:

Please refer to the 2015 FRP Report for CPA Ontario (ICAO) for all quantitative data.

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3. Submission

I hereby certify that:

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

Thomas Warner

Title:

Vice President, Regulatory & Standards

