

Fair Registration Practices Report

Management 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 CMA certification program, as delivered by CMA 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:

CMA Certification Program End Date:

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

CPA Certification Program Transition:

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 CMA Ontario website to provide CMA students with the resources pertaining to transitioning from the CMA program to the CPA program:

- <https://www.cmaontario.org/BecomeaCPA/Transition-CMAAccreditedPrograms.aspx>
- <https://www.cmaontario.org/BecomeaCPA/Transition-CMAApprovedPaths.aspx>

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:

CMA Certification Program End Date:

- Individuals interested in registering in the CMA certification program had to submit their registration requests by not later than January 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 CMA program continued in that program until June 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.

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

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

CMA Certification Program End Date:

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

CPA Certification Program Transition:

Starting in January 2015, CMA Ontario began to transition students into the CPA program. The transition timeline correlated with the student's standing in the CMA program. Transitional work will continue on into 2016.

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 CMA certification program, as delivered by CMA 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 CMA certification program, as delivered by CMA 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 CMA 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.

Dates moved Forward:

Due to the end dates for the CMA program, during 2015:

- the Board Report presentations were held earlier in the year in comparison to prior years. As a result of this timeline, presentation grades were released earlier than in prior years.
- membership applications were sent to eligible candidates earlier than in prior years.

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 in January 2015 were subject to longer than average wait times (4-8 weeks longer than expected) for their results (decision and reason).

Dates moved Forward:

The early release of Board Report grades allowed any unsuccessful candidates to have an opportunity to attempt the final offering of the Board Report that was held in October and if successful attend the convocation in November 2015.

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

The impact on CMA 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, CMA 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.

Dates moved Forward:

The early release of Board Report grades and subsequent successful writers lead to the largest CPA, CMA graduating class in 2015.

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 CMA certification program, as delivered by CMA 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

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 CMA certification program, as delivered by CMA 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:

CMA Certification Program End Date:

See 1a and 1c.

Dates moved Forward:

See 1c.

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:

CMA Certification Program End Date:

See 1a and 1c.

Dates moved Forward:

See 1c.

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

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

CMA Certification Program End Date:

See 1a and 1c.

Dates moved Forward:

See 1c.

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 CMA certification program, as delivered by CMA 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 CMA certification program, as delivered by CMA 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

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 CMA certification program, as delivered by CMA 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 CMA certification program, effective February 1, 2015, the CMA 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 CMA 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 CMA certification program, as delivered by CMA 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:

Transcript Requests:

During 2015, strategic leadership program module progress reports, transcript evaluation reports, accelerated program grade reports, entrance examination grade reports and case examination grade reports were no longer issued at a candidate's request. Instead, candidates were required to submit a CMA transcript request with a corresponding fee. This change was made to align with the practices of CPA Ontario and CGA Ontario.

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:

Transcript Requests:

The main impact to students was the requirements to pay the transcript request fee.

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

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

Transcript Requests:

This change had an insignificant impact to CMA Ontario.

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 CMA certification program, as delivered by CMA 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

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 CMA certification program, as delivered by CMA 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:

CIPFA MRA End Date:

- CMA Ontario's MRA with the Chartered Institute of Public Finance & Accountancy (CIPFA), UK, expired in March 2014, however registration requests under the MRA were still being accepted until January 2015.
- Effective February 1, 2015, individuals who were members of this accounting body were no longer eligible to be admitted through the MRA, however, they were eligible to apply to register as students under the Member of An Accounting Body Outside Canada category. Registration under the "Member of An Accounting Body Outside Canada" category provides automatic exemption from the requirement to have a university degree, from all education courses (except Canadian business law), and the first four modules of PEP. Under this category, students are required to successfully complete a course in Canadian business law (either through CPA Ontario or a recognized post-secondary institution), Capstone 1 Module, Capstone 2 Module, the Common Final Examination and the prescribed practical experience requirement. Based on their membership in an accounting body outside Canada, they are eligible to request an exemption from the Canadian business law course and/or the experience requirement. These requests are assessed on an individual basis.

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:

CIPFA MRA End Date:

The discontinuation of the MRA with CIPFA eliminated an admission to membership pathway. However, individuals are still eligible to apply under another pathway, as described above.

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

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

CIPFA MRA End Date:

This change had an insignificant impact to CMA Ontario.

l) 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 CMA certification program, as delivered by CMA 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 CMA certification program, as delivered by CMA 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 CMA 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

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applicants who were authorized to receive an alternative class of licence ³ but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence ³	0	0	0	0	0	0

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)

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

Date:

2016/02/29

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