

Fair Registration Practices Report

Chartered 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 (FARPACKTA) s. 20 and 23(1), for regulated professions named in Schedule 1 of FARPACKTA
- 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.

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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

Evaluation of Experience (EVE) Examination Final Offering:

During 2015, the EVE category of registration was repealed as a result of CPA Canada's decision to end the registration pathway (see prior year FRP Report for details). The last offering of the EVE took place in May 2015. Further information can be found on CPAO's website: <http://www.cpaontario.ca/Admissions/InternationallyTrainedAccountants/EvalExp/1010page16113.aspx>

Legacy Program Student Registration End Dates:

- Registration of students into one or more legacy qualification programs (which upon successful completion would lead to obtaining dual designations) ended in 2015 as follows:
 - "Legacy CA" registration ended effective January 31, 2015;
 - "Legacy CMA" registration ended effective January 31, 2015;
 - "Legacy CGA" registration ended effective August 31, 2015;
- 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.

CA Certification Program End Date:

- The final date to apply for registration as a student in the legacy CA certification program (which upon successful completion would lead to obtaining the CA 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.
- The last Uniform Evaluation (UFE) was held in June 2015. Legacy CA students with academic or examination requirements remaining were provided with the opportunity to transfer to the CPA program in accordance with the "Challenge Path" outlined in Schedule D of Regulation 6-4, Legacy CA Student Registration (<http://www.cpaontario.ca/Resources/Membershandbook/1011page18021.pdf>)

Prerequisite Education Program (PREP) and Professional Education Program (PEP) Enrolment Changes:

- Effective April 15, 2015, CPA Ontario no longer permitted individuals to enroll in their first PREP or PEP module prior to registering as a student.

- Effective April 15, 2015, an individual seeking to enroll in any PREP or PEP module was first required to register as a student with CPA Ontario.
- During 2015, CPA Ontario changed the number of post-secondary courses that would be considered as fulfilling the PREP education requirement and entry to PEP. Previously, courses would only qualify if they were completed at a recognized university and only in rare cases would college courses be recognized. College courses will now be considered if recognized towards the conferral of a degree by a recognized university. Three new Continuing education programs are now being recognized.

Launch of Advanced Certificate in Accounting and Finance (ACAF):

- In 2015, CPA Canada launched the Advanced Certificate in Accounting and Finance ("ACAF") – refer to the CPA Canada website for further details: <https://www.cpacanada.ca/en/career-and-professional-development/cpa-canada-advanced-certificate-in-accounting-and-finance/acaf-program>
- In 2016 CPA Ontario will continue to work in partnership with CPA Canada to operationalize the ACAF qualification process.
- The ACAF program provides individuals with an alternative to the CPA designation and is made up of an introductory course, six technical applications courses, two electives and a business applications course.
- The ACAF program also provides individuals with a bridge to the CPA designation – refer to the CPA Canada website for further details: <https://www.cpacanada.ca/en/career-and-professional-development/cpa-canada-advanced-certificate-in-accounting-and-finance/acaf-bridging-program>

Policy on the Recognition of Transfer-Credit Courses:

- In 2015 CPA Ontario implemented a policy to permit the recognition of transfer-credit courses towards the fulfillment of the CPA PEP prerequisite-course requirement, exemptions from CPA PREP modules, and/or fulfillment of the overall degree requirement. <http://www.cpaontario.ca/Students/PreReqEdu/TransferCredit/1005page20153.aspx>
- In accordance with the policy, transfer-credit course(s) will be recognized by CPA Ontario without a detailed review at time of initial assessment.
- Subsequent to the initial assessment (a process that will start in 2016), in an effort to ensure that education standards are maintained, regulatory responsibilities are met and continuous improvement is built into the new policy, CPA Ontario implemented a macro-based oversight approach that involves periodic audits of CPA student assessment files where a significant number of transfer credits for diploma and/or non-degree credit courses have been recognized towards a degree. The audit will include a rigorous review of the underlying details in order to identify any concerns. Where concerns are identified, CPA Ontario will flag these concerns directly with the degree granting institution and identify if there is a need for improvement in their recognition process. CPA Ontario will also review the performance of such students with a significant number of transfer credits in CPA PEP exams and CFE. Poor student performance will be flagged with the degree granting institution. CPA Ontario will also complete an analysis of student performance in the CFE by post-secondary institution (PSI), program and GPA for use in these discussions for continuous improvement purposes.

Co-Op Student Registration Process:

In April 2015 a new process was introduced to work directly with the "Recognized Co-Op" offices of the related universities in order to streamline and simplify the student registration process for applicants. For those universities that wished to participate, CPA Ontario liaised directly with the university in order to obtain proof of enrollment for the respective students.

Automation of Processes:

During 2015, CPA Ontario automated various processes, in order to improve the efficiency of its registration practices and procedures. Examples of some of the changes include: the automatic confirmation of receipt of transcript documents, a move towards sending communications via email to reduce the delay in receiving a response by mail, confirmation of registration via email and official notification of incomplete transcript files.

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:

Evaluation of Experience (EvE) Examination Final Offering:

The discontinuation of the EvE membership pathway reduced (but did not eliminate) the number of membership pathways available to internationally trained accountants who are members of certain accounting bodies outside Canada.

Legacy Program Student Registration End Dates:

- As a result of the 2015 end dates for legacy qualification program registration, all new student registrations will flow through CPA Ontario via the CPA Qualification Program and will lead to the Chartered Professional Accountant designation. The most significant impact of this change is the unification of the student registration, assessment and qualification process(es), with consistent entry and exit points.
- During 2015 students were provided with considerable counselling support and accommodation to make a smooth transition into the CPA Certification Program, including supplemental student materials offered at no cost to students.

CA Certification Program End Date:

- Individuals interested in registering in the CA 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 CA program continued in that program until the last offering of the UFE in June 2015, and then those with academic or examination requirements remaining were provided with the opportunity to transfer to the CPA program under the challenge path.

Prerequisite Education Program (PREP) and Professional Education Program (PEP) Enrolment Changes:

- The historical provision which allowed individuals to enroll in their first PREP or PEP module prior to registering as a student was discontinued during 2015 to ensure that all participants of the PREP and/or PEP programs were treated fairly, subject to the same standards and fees and entitled to the same student benefits. The main impact to applicants is the requirement to pay the initial registration fee and ongoing annual student fee prior to being able to enroll in a PREP/PEP course.
- The recognition of additional post-secondary courses resulted in greater options for students. That is, courses could now be completed through either a recognized continuing education program, recognized university or through CPA Ontario's PREP program.

Launch of Advanced Certificate in Accounting and Finance (ACAF):

The introduction of the ACAF program provides individuals with another entry point to entering the accounting field in Ontario. This is particularly applicable for individuals who do not have a degree and/or have no intention of pursuing a degree.

Policy on the Recognition of Transfer-Credit Courses:

The adoption of this policy has provided better clarity and guidance for applicants in the assessment process. Further, this policy enables students who complete non-degree credit courses and later go on to obtain a recognized degree with access to a pathway to membership that previously did not exist. Overall, this policy increases access to the profession.

Co-Op Student Registration Process:

The main impact for students in this registration category was a simplification of the registration process as the majority of the education profile and supporting data was provided directly to CPA Ontario by the university.

Automation of Processes:

The main impact for students and applicants is the creation of a more streamlined approach to applying for a transcript assessment or registration and greater transparency in determining the next steps in the process or where information gaps exists.

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

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

Evaluation of Experience (EvE) Examination Final Offering:

The discontinuation of the EvE membership pathway resulted in a reduction in time spent by CPA Ontario on administering the EvE membership pathway and enabled the organization to refocus its efforts upon the remaining membership pathways for internationally trained accountants.

Legacy Program Student Registration End Dates:

As a result of the 2015 end dates for legacy qualification program registration, CPA Ontario has been able to refocus its efforts on streamlining the registration, assessment and qualification components of the CPA Certification Program.

CA Certification Program End Date:

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

Prerequisite Education Program (PREP) and Professional Education Program (PEP) Enrolment Changes:

- The requirement to register as a student with CPA Ontario has led to an increase in student registration application volumes and subsequently, enrollment into the PREP and PEP programs.

- Overall, the recognition of additional post-secondary courses had an insignificant impact on CPA Ontario.
- There was a slight increase in requests (from Internationally Trained Accountants) to complete the Canadian Business Law PREP course.

Launch of Advanced Certificate in Accounting and Finance (ACAF):

The introduction of the ACAF program has led to new process(es) being developed to provide ACAF students with the required support in order to be successful in the program. As this program continues to be developed in 2016, it will require the allocation of additional CPA Ontario resources.

Policy on the Recognition of Transfer-Credit Courses:

The adoption of this policy has resulted in faster processing times for transcript assessments as a result of less complexity involved in assessing transfer-credit courses. This policy has also reduced the volume of inquires related to the recognition of transfer-credit courses and helped maintain acceptable response times to applicants. In addition, the adoption and implementation of the oversight approach has helped CPA Ontario to continue to build on its strong, long-standing relationships with Ontario Post-Secondary Institutions and Schools of Continuing Education.

Co-Op Student Registration Process:

The main impact to CPA Ontario was a simplification of the registration process as the majority of the education profile and supporting data was provided directly to CPA Ontario by the university. This led to greater efficiencies in file and data processing/management and allowed CPA Ontario to continue to build its relationship with its Post-Secondary Institution partners.

Automation of Processes:

The main impact to CPA Ontario is the ability to leverage technology and thereby simplify steps that would have otherwise been completed manually.

b) Assessment of qualifications

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

Legacy Student Transitional Provisions:

- It has been and remains an important objective of CPA Ontario and its provincial and regional counterparts to support students of the three legacy accounting programs to complete their legacy program or transition to the CPA Certification Program.
- In 2015 Legacy Students were reminded that the legacy-program practical experience requirement must be completed by September 1, 2018, failing which, they would be required to transition to the practical experience requirement of the CPA PER, but would not lose any experience that had been recognized under the legacy-program (subject to the currency requirements). Students also were provided with the opportunity to early adopt and transition their practical experience already accumulated.

CA Reciprocity Examination (CARE):

A minor amendment was made to the make-up of the CARE examination in 2015 in which the Rules of Professional conduct section of the exam was removed and more Law questions were added. This resulted in there being 60 versus 75 questions on the examination. This change was made in consultation with the Public Accountants Council for the Province of Ontario. The reason for the change was because it was agreed that members coming from a reciprocal country would have similar rules of professional conduct and that the mandatory Professional Development course required of these members was sufficient to ensure they were aware of any differences.

Streamlining Assessment Processes for Internationally Trained Accountants:

Although the underlying assessment policies for the qualifications of Internationally Trained Accountants have not changed, during 2015, minor changes to the assessment process were adopted to eliminate administrative redundancies and prevent unnecessary delays in processing applications.

Transcript and Other Assessment Processes – All applicants:

- In 2015, in conjunction with the use of the World Higher Education Database (WHED) (which is the International Handbook of Universities reference tool) and a review of transcript(s), course syllabus and any third party assessment(s) provided by the applicant, the National Academic Recognition Information Center (NARIC) was used as a supplementary resource. NARIC and WHED were used for determining if an institution outside of Canada is recognized as a degree granting institution.
- In 2015 CPA Ontario streamlined its transcript assessment process in order to improve the quality of processing domestic and international transcript assessments where the applicant has attended one or more academic institutions and/or completed courses that are not recognized by CPA Ontario. The process change(s) resulted in a transcript being initially assessed by a junior staff member under the review of a senior staff member who has extensive knowledge of the process.
- In 2015 a “triage component” was introduced into the overall assessment process to identify whether the entrance pathway (as self-selected by the applicant) would be the most beneficial to the applicant given the applicant’s previous education and/or experience.
- In 2015 CPA Ontario launched a communication plan to provide applicants with greater clarity over the process subsequent to receiving the results of a transcript assessment. The communication plan included detailed guidance on how to register as a student and how to enroll in the

CPA Accredited Universities:

- In 2015 CPA Ontario introduced a new process for graduates from CPA Accredited University Programs, whereby CPA Ontario partnered with the post-secondary institutions (PSIs) in conducting assessments of the eligibility requirements for entering the CPA Certification Program. PSIs conducted assessments using criteria (which include standards and policies as set out in the CPA National Accreditation and Recognition Standards for Post-Secondary Institutions (Standards)) provided by CPA Ontario. CPA Ontario has a letter of agreement with each CPA Accredited Program offered by a PSI. The letter of agreement sets out the responsibilities of each party. The PSIs will perform the original assessments which could include review of substantial equivalence of degree credit courses obtained outside of their program. CPA Ontario will accept the assessment but will conduct periodic reviews of the work conducted by the PSI (see below).
- In 2015 CPA Ontario introduced a new review process whereby it will perform: reviews (on a sample basis) of graduates from each CPA Accredited program. Issues identified as a result of the review are reported directly to the PSI for continuous improvement but the student is not penalized. Further, the performance of a PSI's students on the Common Final Exam is included in the PSI's exam results on an aggregate basis (individual students are not identified in the reporting); a review of the initial "CPA Accreditation" status three years after it is first awarded and thereafter, every five years. Between formal reviews, the PSI is responsible for informing CPA Ontario of any significant modifications to its CPA Accredited Program or its ongoing ability to meet the requirements for accreditation as outlined in the "Standards". CPA Ontario will evaluate the impact of the changes and determine whether CPA Accreditation status is affected.

Practical Experience Requirements:

- In 2015 all applicants wishing to obtain recognition for their practical experience via the Experience Verification route were required to undergo a pre-assessment screening to ensure that their employment meets the requirements for recognition pursuant to the CPA Practical Experience Requirements: <http://www.cpaontario.ca/Students/ExpReq/1082page17973.pdf>
- This change was implemented in late 2014, but most students went through the pre-assessment process in 2015. The change is to ensure that applicants are in an employment position that would provide them with the opportunities to meet the requirements for qualifying experience.

Practical Experience Reporting Tool (PERT):

- During 2015 significant enhancements were made to PERT to increase efficiency and provide for a better end-user experience such as: automatically calculating the qualifying experience effective date; program managers being able to easily confirm a student's employment in their Pre-Approved program; student resource videos on the practical experience requirements and how to use PERT; the launch of a mentor/mentee match portal and mentor/mentee networking events for those who could not find a mentor.
- In 2015 a transitional policy to support students who transitioned to PERT was in effect to provide a grace period for students that had trouble accessing or were unclear on how to use the PERT tool. The policy ensured that these students were not being disadvantaged for employment experience that was accumulated during this transition period.

PREP Program Changes:

In 2015 the following changes were made to the PREP program:

- module 5 was broken out into 3 modules:
 - Mod.5.1: Intermediate Financial Reporting 1;
 - Mod.5.2: Intermediate Financial Reporting 2;
 - Mod.5.3: Advanced Financial Accounting;
- as a result of the change to Mod. 5, PREP now consists of a total of 14 modules as opposed to 12;
- minor name changes were made to Mod.9 (Management Accounting) and Mod.10 (Performance Management) but the course content remained relatively unchanged;
- the duration of all modules were changed from a range of 1-14 weeks to all modules being six weeks in length. All modules are now offered over five semesters per year.
- beginning in October 2015, CPA Ontario introduced Securexam (software used for examinations so that students are able to write computer-based examinations on their personal computers). This is the same software used for the UFE, CFE and PEP.

PEP Program Changes:

In 2015 the allotted time for students to write the Core examinations increased from three to four hours.

Common Final Examination (CFE):

- In September 2015, the first CFE was held: the CPA certification program culminates in a summative final three-day examination that evaluates candidates on the competencies defined by the CPA Candidates' Competency Map (the Map). The purpose of the CFE is to assess whether Students have acquired the competencies required of an entry-level Member through a common examination that all students must pass in order to qualify for entry to the profession. Candidates must demonstrate Breadth in all six core competency areas and must also demonstrate Depth in two core competency areas. The Depth must be in Financial Reporting or Management Accounting, plus one from the other core competency areas. Public Accounting Students must demonstrate Depth in: Financial Reporting and Assurance.
- In Ontario, Students have three attempts at the CFE. A Student must successfully complete the CFE within six years of commencing PEP.

- CPA Canada is responsible for the CFE through the Board of Evaluators. Board members are actively involved in the preparation of the CFE simulations, the setting of the passing profile, the preparation of evaluation guides, and the supervision of the evaluation process. Board members are jointly responsible for determining the passing standard. The Decision Model is posted on the CPA Canada website (<https://www.cpacanada.ca/en/become-a-cpa/cpa-certification-program-evaluation/cpa-certification-capstone-1-cfe-cases>).
- The CFE is a disclosed exam therefore the questions and solutions will be made available to students. All questions (and the solutions for day 2 and 3) will be available approximately six months after the CFE and the solutions for Day 1 will be available after the second offering of the CFE which utilizes the capstone day 1 case.

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:

Legacy Student Transitional Provisions:

Providing additional support and tools to students with respect to navigating through the transitional plans ensured that there was no misunderstanding and that students were making informed decisions in a timely manner.

CA Reciprocity Examination (CARE):

The change to the CARE resulted in a simplification of the examination and corresponding reduction in preparation time for applicants.

Streamlining Assessment Processes for Internationally Trained Accountants:

There was minimal impact to applicants and students. Individuals waiting for a response from CPA Ontario received a response in accordance with CPA Ontario's published timelines.

Transcript and Other Assessment Processes – All applicants:

As NARIC and WHEDS are being used as a supplementary resource as required to the benefit of the applicants it is expected that this efficiency will lead to improved processing time for transcript assessments in the future.

CPA Accredited Universities:

CPA Accreditation allows the best PSI students to gain advanced standing into the CPA PEP, which enables them to complete all of their education and examination requirements in significantly less than two years (the duration of the entire CPA PEP) and, thereby focus on their careers sooner. The process that has been developed in terms of working directly with the PSIs has benefited the PSI students as it has allowed CPA Ontario to streamline the administrative aspects of running the CPA Certification Program. This has helped strengthen the relationship CPA Ontario has with PSIs.

Practical Experience Requirements:

The pre-assessment screening provides students with added assurance that the practical experience obtained from their current employer is on track for meeting the practical experience exit requirements. This additional support contributes to a favorable student experience.

Practical Experience Reporting Tool (PERT):

- The enhancements to PERT led to a better end-user experience.
- The transitional policy to support the students who transitioned to using PERT ensured that these students were not being disadvantaged for employment experience that was accumulated during this transition period and were unable to report it or it was not timely assessed by CPA Ontario.

PREP Program Changes:

As a result of the change to the PREP program, applicants have more time to learn the topics in Financial Reporting thereby making them better equipped as they enter the PEP Program and take the examinations. Another key benefit of restructuring module 5 into three separate modules is to enable the students to better understand the content.

PEP Program Changes:

Applicants benefited from the increased time to write the Core examinations.

Common Final Examination (CFE):

The CFE is divided into two sections, Day 1 and Day 2 and 3. Students may pass Section 1 (Day 1) or Section 2 (Day 2 and 3) of the CFE and will only be required to re-write the section that they were unsuccessful at instead of having to rewrite all three days.

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

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

Legacy Student Transitional Provisions:

Additional resources have been allocated specifically to ensure that legacy students are provided with all information and tools to make informed and appropriate decisions.

CA Reciprocity Examination (CARE):

There was an insignificant impact to CPA Ontario resulting from the change to the CARE.

Streamlining Assessment Processes for Internationally Trained Accountants:

The minor changes eliminated administrative redundancies and allowed CPA Ontario to refocus its efforts on streamlining the registration, assessment and qualification components of the CPA Certification Program.

Transcript and Other Assessment Processes – All applicants:

The use of NARIC and WHED has allowed for additional knowledge and resources available to assessors as they process transcript applications.

CPA Accredited Universities:

The change in this process has allowed CPA Ontario to build greater relationships with the Accredited Universities in order to ensure that students obtain the necessary education requirements to enter the CPA Program. CPA Ontario has also dedicated specific resources to focus on graduates from CPA Accredited Universities.

Practical Experience Requirements:

The implementation of the pre-assessment screening led to an increase in transaction volume and longer than normal processing timelines. It is anticipated that the additional work allocated to the pre-assessment screening will reduce the extent of work required by CPA Ontario for subsequent practical experience assessments.

Practical Experience Reporting Tool (PERT):

Additional resources have been allocated to ensuring that students are provided adequate resources and support in utilizing the PERT tool.

PREP Program Changes:

Additional resources have been allocated to supporting the ongoing delivery of the PREP.

PEP Program Changes:

Additional resources have been allocated to supporting the ongoing delivery of the PEP.

Common Final Examination (CFE):

Additional resources have been allocated to supporting the ongoing delivery of the CFE.

c) Provision of timely decisions, responses, and reasons

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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

Unusually High Call and Email Volume:

- During 2015, CPA Ontario encountered unusually high call and email volume, resulting in longer than average response times. In an effort to reduce response times, an organization decision was made to separate requests into two tiers - tier 1 was deemed to involve non-complex and routine matters and tier 2 was deemed to cover all other inquiries. Tier 1 inquiries would be dealt with by CPA Ontario's Customer Service Centre whereas Tier 2 inquiries would be escalated to be dealt with by subject matters experts in the respective business unit .

Internal reviews of examination decisions:

- In 2015 applicants were able to request a review of different sections of the CFE. For the CFE, day 2 and 3 results provide details of how a student performed at each level. For Day 1, because the exam is marked holistically, students are able to request a Performance Analysis Review (PAR) which provides them with more detail on where they did not meet the standard.
- The reviews available under the CPA Certification Program consist of a reconsideration of the examination decision as opposed to simply a mechanical recheck.
- The timeline for requesting a review of an examination decision varies depending on the examination involved. For PREP and PEP examinations, reviews must be requested within 3 business days of the results release. For the CFE, reviews must be requested within two weeks of results release.
- In general, for the PREP and PEP, the results of a review are released two weeks after the appeal review period has closed. For the CFE, the results of a review are released two months after the review period has closed.

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:

Unusually High Call and Email Volume:

The unusually high call and email volume has resulted in applicants having to wait longer than normal for a response.

Internal reviews of examination decisions:

As applicants are now able to review different sections of the CFE, this provides them with the ability to focus on the particular section where they may not agree with the results of the examination.

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

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

Unusually High Call and Email Volume:

As a result of the increase in call and email volume, CPA Ontario has introduced various Query Specialist roles within the business units to ensure that applicants receive timely responses.

Internal reviews of examination decisions:

CPA Ontario anticipates a sharp increase in the number of requests for a review and will work to streamline existing processes to ensure that the added volume does not contribute to processing delays.

d) Fees

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.

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

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

Transcript Assessment Fee:

During 2015, a transcript assessment fee of \$150 plus HST was introduced for individuals who submitted an initial transcript assessment on or after September 4, 2015. Individuals that submitted their transcript assessment application prior to this date were exempt from the fee. In addition, internationally trained accountants and CPA Accredited Students, and Odette CPA Pathway applicants were exempt from these fees. The changes were approved by CPA Ontario's Council and reflected in *Regulation 4-2, Dues*.

PREP Module Fees:

In 2015, there was an increase in the distance and lecture fees for PREP modules to align with the changes to the duration and length of the modules. Distance modules increased in the range of \$50-\$200, depending on the module. Lecture modules, increased from \$100-\$200, depending on the module. The changes were approved by CPA Ontario's Council and reflected in *Regulation 4-2, Dues*.

ACAF Fees:

During 2015, to align with the launch of the ACAF, an associated fee structure was approved by Council and reflected in *Regulation 4-2, Dues*.

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 Assessment Fee:

- Consistent with all other services offered by CPA Ontario, individuals with an interest in pursuing one or more programs that require a transcript assessment will be required to incur the associated service cost. This fee (and as applicable, fee exemptions available) structure is consistent with fees charged by regional and provincial counterparts to ensure that students are treated fairly across the country.
- The exemption provided to internationally trained accountants reflects the fact that this group of students typically only submits one transcript to satisfy the requirement that they have completed one acceptable course in Canadian business law. The time it takes to assess the transcript for one course is significantly shorter than the time it takes to assess the transcript of a multi-year degree, hence the exemption.
- The exemption provided to CPA Accredited Students, reflects the fact that there is no initial assessment performed by CPA Ontario and as mentioned above a periodic audit is performed for continuous improvement purposes.
- The exemption provided for the Odette CPA Pathway applicants reflects the agreement that is in place with the respective PSI.
- Processing times of transcript assessments subsequently decreased for Students as a result of the introduction of the transcript assessment fee. This was a result of a decrease in transcript assessments overall.

PREP Module Fees:

Consistent with all other programs offered by CPA Ontario, individuals wishing to enroll in PREP Modules, will be required to incur the associated program costs.

ACAF Fees:

Consistent with all other programs offered by CPA Ontario, individuals wishing to enter the ACAF program will be required to incur the associated program costs.

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

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

Transcript Assessment Fee:

The introduction of the transcript assessment fee resulted in a decrease in the volume of multiple requests for assessments from individuals and allowed

CPA Ontario to refocus its efforts on requests from individuals who intended on registering as students.

PREP Module Fee:

The change to the PREP module fees reflect the additional resource requirements that need to be allocated to this program.

ACAF Fees:

The introduction of the ACAF fees reflects the additional resource requirements that need to be allocated to this program.

e) Timelines

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.

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

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

There were various changes to timelines previously noted within the 2014 FRP Report as a result of additional transaction volume during 2015. As such, the information provided below provides an overview of the 2015 timelines involving registration decisions as a whole:

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

Upon receipt of a completed application for registration, an individual is typically informed within eight to twelve weeks of CPA Ontario's decision. Timelines are extended if the application is incomplete and/or it contains a complex matter. Actual timelines may occasionally deviate from target timelines when the volume of applications received is very high.

Transcript Assessment Process:

The transcript assessment process begins once all of the required documentation is received from the applicant as well as the transcript assessment fee. The timeline for transcript assessment varies depending on the level of complexity and detail required. The various transcript assessments are described in detail below along with their respective timelines.

1) Ontario Transcript Assessment:

A preliminary transcript from an Ontario university takes an average of four to six weeks to assess provided a higher level review is not required.

2) Ontario Transcripts with a mix of Ontario universities and/or college transfer credits:

Transcripts with course mixes from different Ontario universities must be assessed for overlapping or knowledge gaps in course content. A preliminary assessment takes an average of four to six weeks.

3) Transcript Assessments for Universities Outside of Ontario:

Provided prerequisite courses have been recognized by CPA Ontario, a preliminary assessment of a transcript outside of Ontario takes an average of four to six weeks to complete provided a higher level review is not required.

4) Transcript Assessments for Universities Outside of Canada:

As the level of complexity is increased for assessments outside Canada as CPA Ontario assesses these applicants on a case by case basis by performing a syllabus review, the average timeline for this preliminary assessment is approximately six to eight weeks provided a higher level review is not required.

In all instances, a higher level review will be required when the decision being rendered is contentious.

Student Registration Process:

- Once an applicant has received their initial transcript assessment, they are eligible to apply for student registration. Applicants in the CPA Accredited program, Co-Op program, Mature applicants as well as those Conditionally registering may apply for student registration prior to submitting their transcript assessment provided they submit the documents required for their respective group.
- The average time period for registrations is approximately 10 business days provided the student has correctly completed the registration form and provided all required information.

PREP and PEP module deadlines:

Enrollment deadlines for modules and examinations are communicated to students on the CPA Ontario website. Suggested timelines are provided to students in order to allow time for their transcript assessment to be processed as well as student registration applications to be reviewed.

ACAF:

As the program was launched in 2015, appropriate timelines have not yet been developed. Where possible, CPA Ontario tries to adhere to the same timelines in transcript assessment and student registration as noted above.

Practical Experience:

- Students have 90 days from when they begin their employment in a qualifying position to go through the pre-assessment screening to report their experience for recognition.
- Processing times with regards to pre-assessments and assessments of practical experience for students reporting practical experience in PERT are being established and will be communicated in 2016.

Admission to Membership:

- A student who has completed all the requirements of admission to membership will usually be admitted within one to two months of the receipt of a completed application and will be advised of their admission by email shortly thereafter.
- The timeline to qualify for admission to membership is largely determined by the number of attempts taken to successfully complete any applicable examinations and/or the time an applicant takes to successfully complete any applicable education and practical experience requirements.

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 applicants was a longer than normal wait time as a result of higher than normal transaction volume during 2015. The exception to this was a decrease in processing time for transcript assessments as a result of the introduction of the transcript assessment fee which resulted in a decrease in volumes.

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

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

The main impact to CPA Ontario was higher than normal transaction volume during 2015 and resource constraints as the organization worked to resolve delays.

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

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify

registration practices and procedures and functionally operate as one entity.

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

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.

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.

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

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

During 2015, the following additional resources were made available to applicants and students:

- Transitional videos – to enable students to understand and make informed decisions regarding the transition from a legacy program to the CPA program.
- Social media: students and applicants can contact CPAO through social media sites such as Twitter and Facebook.
- Speed mentoring and networking events: CPA Ontario partnered with immigrant serving and community agencies to deliver supportive programs and initiatives that provide internationally educated professionals (IEPs) with opportunities for employment and integration. The speed mentoring and networking events helped IEPs connect, share experiences and receive advice from industry professionals. Such events assist them in building professional networks.
- One on one advisement sessions and drop in clinics: The Student Recruitment Team hosts one on one advisement sessions and drop in clinics across the GTA providing IEPs the opportunity to discuss their unique pathway towards the CPA designation with a Student Recruitment team member.

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 applicants and students is additional support and tools to make informed decisions about the profession. This includes pre-arrival information for those living abroad as well as assistance in gaining access to the profession when they arrive in Canada.

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

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

The main impact for CPA Ontario was the provision of additional staff resources to the initiatives and additional resources added in 2015.

h) Review or appeal processes

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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) Access to applicant records

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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.

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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.

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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

l) Other (include as many items as applicable)

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

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

New Operating Model:

In 2015 CPA Ontario adopted a new operating model and organizational structure that is aligned with its vision and values. The new organizational structure will take CPA Ontario from a functionally focused organization to one centered on the Student, the Member and the public interest.

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:

New Operating Model:

- A key objective in designing CPA Ontario's new operating model was to best position the organization to support its students. As a result, CPA Ontario will be delivering all of its student programs through the newly formed Student Services department. The mandate of this new team is to deliver a seamless, best-in-class, technology-enabled student experience from the moment an individual is interested in pursuing a CPA through to admission to membership. Accordingly, Student Services is comprised of teams dedicated to: recruiting new students; guiding students through the assessment of entry requirements and registration; delivering our educational programs; and supporting students in completing their practical experience requirements.
- Another key objective in designing its new operating model was to position CPA Ontario to continue to protect the public interest. To do so, CPA Ontario has combined the Registrar's Office and Professional Standards into the new Regulatory & Standards portfolio to ensure its continued focus on this important public mandate. Accordingly, Regulatory & Standards is comprised of teams dedicated to: the Registrar's Office; Practice Inspection; Standards Enforcement; and Investigations and Prosecutions.

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

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

New Operating Model:

During these changes, CPA Ontario remains focused on protecting the public interest and staying engaged with our students, members and stakeholders. The organizational changes have resulted in further streamlining processes and policies.

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

[As a result of the First and Second Unification Agreements between CPA Ontario (ICAO) and the Certified Management Accountants of Ontario (CMA Ontario) and the Certified General Accountants of Ontario (CGA Ontario), the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity.]

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

During 2015, several housekeeping changes were made to CPA Ontario's enabling legislation and/or regulations. Material changes to the legislation and/or regulations have been noted below:

Change 46J – February 27, 2015

- *Regulation 4-2, Dues* was updated to reconcile the requirements and obligations for retired members among the three legacy bodies, and to remove fees for legacy programs no longer offered.
- *Regulation 6-2, Applicant Registration* was amended to remove all references to the EvE pathway to membership as the operation of this membership category has been suspended indefinitely by CPA Canada.

Change 46L – September 24, 2015

- *Regulation 4-2, Dues* was amended to incorporate and update fees relating to the CPA Certification Program.

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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:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	10622
Female	12368
None of the above	4

Additional comments:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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	52009
Female	35220
None of the above	0

Additional comments:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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
			Argentina 1		
			Australia 2		
			Bangladesh 4		
			Brazil 4		
			China 6		
			Colombia 1		
			Dominican Republic 1		
			Ecuador 1		
			Egypt 1		
			Ghana 1		
			Guatemala 1		
			India 173		
			Iran 6		
			Israel 4		
			Italy 1		
			Jamaica 1		
			Japan 1		
			Kenya 2		
22479	21	80	Lebanon 1	0	22994
			Malaysia 2		
			Mexico 2		
			Nepal 2		
			Nigeria 41		
			Pakistan 58		
			Panama 1		
			Peru 3		
			Philippines 27		
			Korea, Republic Of 2		
			S. Africa 2		
			Sri Lanka 6		
			Syrian Arab Republic 1		
			Turkey 3		
			Ukraine 1		
			U.K. 44		
			Venezuela 1		
			Zimbabwe 1		
			Hong Kong 5		
			Total 414		

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:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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
4599	158	26	Australia 6	0	4980
			China 2		
			India 36		
			Ireland 4		
			Japan 1		
			Malaysia 1		
			New Zealand 4		
			Pakistan 13		
			Philippines 3		
			S. Africa 10		
			Sri Lanka 1		
			Turkey 1		
			U.K. 109		
			Zimbabwe 1		
			Hong Kong 4		
			Scotland 1		
			Total 197		

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:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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
81597	3207	466	Argentina 1	0	87229
			Australia 41		
			Belgium 1		
			China 2		
			Czech Republic 1		
			Germany 1		
			Ghana 1		
			India 241		
			Ireland 49		
			Israel 3		
			Japan 4		
			Kenya 3		
			Malaysia 1		
			Malta 1		
			Mexico 5		
			Netherlands 1		
			New Zealand 39		
			Nigeria 2		
			Pakistan 68		
			Philippines 22		
			S. Africa 395		
			Sri Lanka 13		
			Macedonia, The Former Yugo: 1		
			Turkey 1		
			U.K. 923		
			Zimbabwe 16		
			Hong Kong 20		
Scotland 103					
Total 1959					

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:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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	7290	179	33	328	0	7830
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	7290	179	33	327	0	7829
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	4599	158	26	197	0	4980
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

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:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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)	0	Description (a)
		N/A
b)	0	Description (b)
		N/A
c)	0	Description (c)
		N/A

		Description (d)
d)	0	N/A
		Description (e)
e)	0	N/A
		Description (f)
f)	0	N/A
		Description (g)
g)	0	N/A
		Description (h)
h)	0	N/A
		Description (i)
i)	0	N/A
		Description (j)
j)	0	N/A

Additional comments:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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	145	0	33	250	0	428
Applicants who initiated an appeal of a registration decision	8	0	1	6	1	16
Appeals heard	4	0	1	4	0	9
Registration decisions changed following an appeal	2	0	0	0	0	2

Additional comments:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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	283
Staff involved in appeals process	2
Staff involved in registration process	12

Additional comments:

Note: The information provided in this part of the report relates to unified member and student data for CPA Ontario. The data in this part includes consolidated balances pertaining to member and student statistics of the three legacy bodies (ICAO, CMAO and CGAO).

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3. Submission

I hereby certify that:

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

John Murray

Title:

Registrar

Date:

2016/02/29

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