

Fair Registration Practices Report

Certified General Accountants (2012)

The answers that you submitted to OFC can be seen below.

This Fair Registration Practices Report was produced as required by:

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

Provision of Information About Registration Practices (1 / 13)

Describe how you make information about registration practices available to individuals applying or intending to apply for registration. Specify the tools used to provide information, and the manner in which you make that information available, current, accurate and user friendly in each of these subcategories:

a) steps to initiate the registration process

CGA Ontario provides information about the registration process on our website (www.cga-ontario.org), on a microsite specifically for prospective students (www.cga-domore.org), in our publications and through liaison efforts.

In 2012, the Association redesigned the admissions webpages of cga-ontario.org to introduce “Become a CGA” as one of the major menu items on the homepage. This section describes the path to the CGA designation and how to initiate the process with the end goal of providing applicants with clear and distinct pathways to designation. The “Become a CGA” section provides applicants instructions and a path to the designation unique to their prior academic background. There are six areas available:

1. Working Professional

This section invites working professionals to book a one-on-one meeting with an adviser who will walk them through the admissions process.

2. Internationally Educated Professional

This section details how an internationally educated professional can begin the assessment process, required documents and acceptable alternatives. An overview of the requirements of the program is also provided.

3. Future Licensed Public Accountant

This section discusses the academic and experience requirements for licensed public accountants. Access to post-secondary institution policies which meet the requirements is also provided on this page.

4. Post-Secondary Students

The post-secondary students page links individuals to the DO MORE prospective students microsite (www.cga-domore.org) which outlines the benefits of obtaining the CGA designation, personal testimonies from newly designated CGAs, the application process and enrolment information.

5. High School Students

The high school student’s page links individuals to the DO MORE high school students microsite (www.cga-ontario.org)

domore.org/highschool) which outlines the benefits of obtaining the CGA designation, provides information on which post-secondary schools provide advanced entrance into the CGA program and outlines application and enrolment information.

6. High School Teachers

The high school teacher's page links individuals to the DO MORE high school teachers microsite (www.cga-domore.org/teachers) which outlines the benefits of obtaining the CGA designation, provides guides for teachers to discuss the designation with students, and provides an opportunity for teachers to request an adviser from CGA Ontario to speak with students in their class.

On each of the above landing pages, individuals are provided an "Enrol Now" link which directs them to step by step instructions on how to enrol in the program, as well as access to each application form. All program application forms are fillable web forms and include instructions and required documentation at the top of the form. Where required documentation may be submitted in many formats, this is detailed on the application form.

Our business development staff provide potential applicants with information about the registration process at information sessions, post-secondary outreach events, high school presentations and one-on-one meetings.

Applicants can connect with our client service advisers on the telephone, via email and in-person to discuss the registration process and registration requirements. In 2012, a new telephony system was implemented and the phone system menu options were streamlined to immediately direct callers to a live adviser who can address their specific inquiries.

We produce documents that outline the steps to initiate registration. Applicants can find information tailored to their unique situation on our website. If an applicant requires more information they can:

- Review our "DO MORE in Your Accounting Career Guidebook" or visit our prospective student's microsite that outlines the registration process and program requirements.
- Book a one-on-one in person or telephone information session. These sessions can be booked through our website or by telephone.
- Contact us during regular business hours and speak with a client service adviser who can provide information in-person at reception, on the telephone or by email.

Our admission and registration staff meet regularly to discuss changes to the registration process. Admissions and registration staff edit the content of our website to ensure all of the information is accurate and current. All website content is reviewed by our marketing and communication department to ensure information and documentation is clear and consistent.

b) requirements for registration

CGA Ontario outlines the requirements for registration on our website, application forms, during information sessions and through our client service advisers.

Applicants can connect with our client service advisers on the telephone, via email and in-person to discuss the registration process and registration requirements. Our business development staff communicates registration requirements to high school students, university students and internationally educated professionals at regularly scheduled information sessions, school visits and career fairs. Customized information sessions are held for internationally educated professionals.

Applicants who complete a credential assessment are provided a report indicating results. In 2012, transcript evaluation report results began being delivered through email rather than mail, decreasing the turnaround time. The credential assessment report indicates granted transfer credits, the status of the applicant's degree requirement, recommended courses, dates for enrolment and the next steps in enrolment process.

Individuals are contacted by phone 48 hours after their credentials assessment has been completed. These

applicants are provided an opportunity to discuss the results with an adviser who is familiar with the transfer credit policy and enrolment steps. The report is discussed with the applicant and the next steps for enrolment are provided.

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

CGA Ontario includes details of how the requirements for registration can be fulfilled on our website. Our client service advisers and student services staff members are trained to answer specific enquiries regarding the requirements for registration.

To meet the academic course requirements, students must complete 19 courses and two business cases with CGA Ontario or complete a course deemed equivalent by the Association. Acceptable courses offered at post-secondary institutions in Ontario are listed online on the main website. Information is provided on transfer credit policies for universities and colleges in Ontario. Transfer credits may be obtained for all courses with the exception of the final two capstone examinations: Issues in Professional Practice (PA1) and Strategic Financial Management (PA2).

Students with international credentials may determine an unofficial assessment of their credentials through a tool provided on CGA Canada's website (www.cga-canada.org/en-ca/International/Pages/International). This assessment is only intended to provide applicants a guideline of which credits they may be eligible to obtain and does not consider all factors including grade requirement and date ranges. This assessment is deemed official only after an assessment has been completed by CGA Ontario through the processes outlined in this document.

Staff completing credential assessments use an online database maintained by CGA Canada and affiliates which contains degree requirements and courses deemed equivalent for credentials assessment. The database is maintained and updated through the assessment of syllabi provided by post-secondary institutions and professional bodies. Course content of outside institutions is compared to CGA Canada courses to determine equivalency. International and domestic equivalencies and degrees are maintained in the same database.

Individuals may satisfy the post-secondary degree requirement by completing their degree with an approved post-secondary degree which will be verified at the time of credentials assessment or at the request of an applicant.

Our admissions and registration staff verify degree requirements using NARIC. NARIC is a national agency that provides information and advice on global academic qualifications. NARIC determines international degree recognition by assessing credentials to determine whether the degree institution is in its country of origin and if the degree constitutes a national standard.

If an institution is not listed in NARIC, CGA Ontario requires a third party evaluation. Details on how an applicant can apply for this assessment is included in the request and is available on our website. To ensure an international applicant is provided with the best service, we work with NARIC to determine if a degree is recognized prior to requesting a third party evaluation.

Applicants who do not meet the degree requirement are provided an opportunity to complete a degree through the integrated CGA-Laurentian partnership which provides advanced standing to students of CGA Ontario and allows individuals to obtain an honours bachelor of commerce degree while concurrently completing the academic requirements of the CGA designation.

The CGA program of professional studies is outlined in greater detail throughout this report.

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

Entrance into the CGA program of professional studies does not require professional experience. Prior to becoming designated as a CGA, students are required to obtain 24 months of professional level experience, 12 of which may be international experience.

While professional experience is not required at the time of registration, applicants are provided detailed information on the professional experience requirement on our website. In addition to providing details on the requirements, career maps outlining foundation, intermediate and professional level experience individuals need to obtain prior to becoming a certified general accountant are provided on the website by the following sectors:

1. Banking
2. Industry/Manufacturing
3. Not-for-Profit
4. Public Practice
5. Systems
6. Property Management

A certified general accountant who is responsible for evaluating the professional experience assessment is on staff and available to provide applicants guidance on the professional experience requirements for certification.

The Association assists students in finding professional opportunities to meet the experience requirements through:

- The Employment Referral Service where students are given access to posted accounting and finance roles across Ontario.
- A Career Resource Centre which provides students access to career webinars and workshops, job boards and an online career management tool.

A minimum level of education is not required for registration. Potential applicants and students are provided with registration information on our website, in the Student Handbook and the CGA Canada syllabus.

Applicants are provided an opportunity to meet all academic requirements of the program through:

- CGA Ontario's full course and examination offering
- The CGA-Laurentian integrated degree partnership
- Transfer credit policies with domestic and international institutions

e) requirements that may be satisfied through acceptable alternatives

Potential applicants and students are provided with information on our websites, publications and through our liaison efforts. Client service advisers at CGA Ontario assist applicants by providing information about the registration process and registration requirements. Potential applicants are invited to book a one-on-one information session with trained staff in-person or on the telephone to obtain more information and receive individual counselling when needed.

In order to fulfil the registration requirements, an applicant must send a completed application form and all supporting documentation indicated on the form to our student services department. The applicant's previous education is assessed and the applicant will be provided with an individual assessment report for entry into the program.

Prior to obtaining the CGA designation, individuals must satisfy three components:

1. The CGA program of professional studies

2. The degree requirement
3. The professional experience requirement

Course requirements for the CGA program can be satisfied through previous post-secondary education. Policies detailing course equivalencies for Ontario schools are posted in the “Become a CGA” section of our website.

CGA Ontario recognizes specific accounting programs in Ontario as accredited schools. These programs are advertised in the “Become a CGA” section of CGA Ontario’s website. Qualified graduates of these programs are eligible to enter the CGA program at the certification level.

Admissions and registration staff complete credential assessments using the online database and the applicant’s official transcripts and other supporting documentation, to determine whether the applicant has acquired the competencies and the level of proficiencies required to obtain a course exemption.

Credential assessment reports demonstrate if transfer credits have been granted, if challenge exam privileges have been granted and the status of the applicant’s degree requirement. The assessment report also includes information outlining why requested transfer credits were not granted, the internal review process, transfer and challenge exam expiry dates, recommended courses for enrolment and recommended dates for course enrolment. Credential assessment reports are provided to applicants via email.

The degree requirement can be satisfied through previous post-secondary schooling. Degree equivalency is determined at the time of assessment and is communicated to applicants in their assessment report.

If an applicant does not fulfil the degree requirement, CGA Ontario offers an opportunity to earn an honours bachelor degree of commerce through our integrated degree partnership with Laurentian University.

To request a credential assessment, an applicant must forward an official sealed transcript to CGA Ontario. In specific circumstances, for international applicants, copies of original documents may be accepted. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates are accepted. The applicant is asked to outline the reason they are unable to attain sealed copies within the application.

The “Internationally Educated Professionals” section of our website provides instructions for applicants who wish to declare their accounting qualifications from another jurisdiction in their application for credential assessment. CGA Ontario has mutual recognition agreements with global partners which are identified on our website and on CGA Canada’s website (www.cga-canada.org). Details and the application process for those applying through one of our mutual recognition agreements can be found on CGA Canada’s website. CGA Ontario directs applicants to the application process through a link on our website.

f) the steps in the assessment process

The assessment process begins when the individual receives information about the application process, which includes the various entry paths into the CGA program of professional studies. CGA Ontario publishes information on the steps in the assessment process on our website and communicates them through liaison efforts.

Our business development staff provides information and advice to potential applicants through information sessions, post-secondary liaison efforts, high school presentations and one-on-one meetings.

The applicant begins the registration process by completing the application form specific to their enrolment path. Applicants are guided to the correct application form on our website. Details about the assessment process, required documentation and assessment timelines are available on all of our application forms and our websites.

As part of the website redesign, a new menu option “Enrol in the CGA Program” was introduced. This page includes step-by-step instructions on how to enrol in the program, as well as access to each application form. All program application forms are fillable web forms and include instructions and required documentation at the top of the form. Where required documentation may be submitted in many formats, this is detailed on the application form.

If an applicant requires more information they can:

- Review our “DO MORE in Your Accounting Career Guidebook” or visit our prospective student’s microsite that outlines the registration process and program requirements.
- Book a one-on-one in person or telephone information session. These sessions can be booked through our website or by telephone.
- Contact us during regular business hours and speak with a client service adviser who can provide information in-person at reception, on the telephone or by email.

The “Internationally Educated Professionals” section of our website provides additional details about the assessment process for those who have or are planning to immigrate to Ontario.

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

There are various application paths to register in the CGA program of professional studies.

If an applicant is not requesting an assessment of their previous education (credential assessment) they may enrol in a course by completing an application for enrolment without sending any additional information to CGA Ontario.

If an applicant is requesting an assessment of their previous education, CGA Ontario requires official sealed transcripts to accompany their application. If an applicant holds a designation, they must also submit an official membership letter indicating good standing within the Association they hold membership with. Copies of original documents may be accepted in specific circumstances for internationally educated applicants. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates will be accepted. The applicant is asked to outline the reasons they are unable to attain sealed copies within their application.

CGA Ontario will first complete an assessment of the information submitted and will only request additional information when it is required. International applicants may be asked to submit a third party evaluation. Details about how an applicant can obtain a third party assessment are included in the request and are available on our website. To ensure an international applicant is provided with the best service, CGA Ontario will personally work with NARIC, the national agency used to verify degrees, to determine if the degree is recognized prior to requesting a third party evaluation.

Information about the required documentation for enrolment is available on our website, in our publications and communicated through our various liaison efforts.

Additional support and information is provided through:

- Our “DO MORE in Your Accounting Career Guidebook” or visit our prospective student’s microsite that outlines the registration process and program requirements.
- A one-on-one in person or telephone information session. These sessions can be booked through our website or by telephone.
- Contacting us during regular business hours and speak with a client service adviser who can provide information in-person at reception, on the telephone or by email.

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

Copies of original documents may be accepted in specific circumstances for international educated applicants. If the institution is unable to send sealed, original documents to CGA Ontario, notarized copies of degrees, diplomas or certificates will be accepted. The applicant is asked to disclose the reason for not being able to attain sealed copies with their application.

i) how applicants can contact your organization

*** SAME AS LAST YEAR ***

Applicants may contact CGA Ontario by telephone, email, fax, through our website, and through the mail or they can visit our building during business hours. All of our contact information is available on our website.

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

CGA Ontario is in frequent contact with applicants by email and telephone regarding the application process. Our application forms indicate that we will contact the applicant if we require additional information to complete their application.

Once all documentation required to process an application is received, an email is sent to the applicant notifying them that their application is being processed and that they will receive their results within approximately ten business days. The email is sent to provide applicants with an opportunity to ask questions and seek further clarification about the next steps in the application process.

Individuals are contacted by phone 48 hours after their credentials assessment has been completed. These applicants are provided an opportunity to discuss the results with an adviser who is familiar with the transfer credit policy and enrolment steps. The report is discussed with the applicant and next steps for enrolment are provided.

Email communications are sent on a regular basis informing applicants of upcoming registration deadlines.

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

Documents submitted to CGA Ontario must be translated into English and notarized. Applicants are informed of this requirement through disclosures on the Association's website and on application forms. Our website provides contact information for translation services.

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

*** SAME AS LAST YEAR ***

If an assessment of international qualifications cannot be completed using the tools previously mentioned, CGA Ontario will request a third-party evaluation. An email directing the applicant to acceptable third party assessment agencies will be sent to inform the applicant of the required next steps. This information is also available in the “Internationally Trained Professionals” section of our website.

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

In each academic year there are four enrolment sessions, each with specific application deadlines that are available on our website (www.cga-ontario.org), microsite (www.cga-domore.org), in our publications and communicated through our liaison efforts.

Completed credential assessments are valid for one calendar year. The expiry date is communicated to applicants on our website and indicated on their evaluation report.

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

CGA Ontario makes information about the length of the registration process available on our website, in our publications, on the Ontario Government Career map website, at information sessions and through our staff members.

The timeline for credential assessment processing is stated on the application form and advises applicants to allow up to 10 business days for processing.

The timeline for enrolment applications is indicated on the application form and advises applicants to allow up to 10 business days for processing.

Online enrolment processing is completed in real-time once applicable fees are paid.

For individuals who request the assessment of their post-secondary education prior to enrolment, the entire registration process, from credential assessment to enrolment can be completed within 10 business days.

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

*** SAME AS LAST YEAR ***

Fee information is available on our website, within our publications and on each application form.

General information about application for membership and certification is available in the CGA Program of Professional Studies Student Handbook and contact information is provided for additional inquiries.

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

*** SAME AS LAST YEAR ***

Applicants with special needs requiring accommodation can contact us to explain their needs and inquire how we can accommodate their request through telephone, email, letter, and in person at our office. Previous accommodations include, providing material in additional software formats, hiring instructors to spend time with an individual who is visually impaired to ensure the lecture content is fully understood and providing translation services to individuals with speaking impairments. CGA Ontario ensures applicants with special needs are fully accommodated.

An applicant or student requiring special accommodations for an examination due to their individual needs may, prior to the date of the examination request special arrangements with CGA Ontario. Special considerations are granted depending on the student's specific circumstances and range from granting extra writing time to permission to use special writing instruments.

Early notification of special needs is preferred to allow CGA Ontario sufficient time to obtain independent confirmation of documentation and to evaluate and approve the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from a doctor. This information is available on our website and in the CGA Program of Professional Studies Student Handbook.

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

During this reporting year, CGA Ontario redesigned the application section of the website with the goal of providing applicants with clear and distinct pathways to earning the CGA designation.

To improve the credentials assessment process, completed reports are now emailed to reduce the turnaround time. Individuals are now contacted by phone 48 hours after their credentials assessment has been completed. They are provided an opportunity to discuss the results with an adviser who is familiar with the transfer credit policy and enrolment steps.

The Career Resource Centre was launched in September 2012 and provides student access to career webinars and workshops, job boards and an online career management tool.

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Amount of Fees (2 / 13)

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

*** SAME AS LAST YEAR ***

Additional fees may apply to internationally trained applicants if they require a third party assessment of their previous education and training for their credential assessment with CGA Ontario. All other registration fees

are consistent for both internationally trained applicants and domestic applicants.

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

There have not been any changes during the reporting year.

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

a) What are your timelines for making registration decisions?

Individuals can enrol in the CGA Ontario program of professional studies directly or they can complete a credential assessment prior to enrolling in the CGA program. If an individual applies for a credential assessment, processing may take up to 10 business days. The results are sent via email, containing the next steps in the registration process. The applicant can then enrol online. Online registration occurs in real-time. Applicants can also submit a hard copy application to CGA Ontario that will be processed within 10 business days.

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

CGA Ontario applicants receive email results of their credential assessment within 10 business days of receiving a complete application. The student services department responds to all email communications within two business days.

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

Enrolment confirmation is sent by mail within 10 business days of a completed enrolment. If an applicant registers online they receive a transaction summary when enrolment is complete; the transaction summary is their enrolment confirmation.

If an applicant requests an appeal related to registration, a decision letter is sent to the applicant within 20 business days from when CGA Ontario receives the appeal. The letter outlines decisions and next steps for the applicant.

Applicants who request an internal review are forwarded a decision letter, including results and details, within 10 business days of CGA Ontario receiving the internal review request.

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

*** SAME AS LAST YEAR ***

CGA Ontario provides timely responses related to inquiries and ensures all standards are adhered to through a number of methods. Timelines are monitored by:

- Electronic document tracking
- Random sampling of processed applications for review
- Performance metrics
- Internal meetings for process review and discussion

Additional resources are available during peak volume periods (i.e. deadlines) to ensure CGA Ontario meets all published timelines.

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

Credential assessments are sent through email to ensure potential applicants receive results in a timely manner.

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Access to Records (4 / 13)

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

*** SAME AS LAST YEAR ***

CGA Ontario provides prospective and current students online access to assessment reports, academic status, course history and enrolment status. Hard copy files are available upon request.

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

*** SAME AS LAST YEAR ***

All official transcripts and other educational documents are the property of CGA Ontario and are not released to third parties. CGA Ontario limits or refuses access to an applicant's own records in compliance with the Fair Access to Regulatory Practices Act (FARPA), Article 12, subsection 2.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not charge students to access their records.

d) List the fees for making records available.

*** SAME AS LAST YEAR ***

Students may request an official transcript for a nominal fee. Fees are listed on our website and in the CGA Program of Professional Studies Student Handbook.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not charge students to access their records.

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

There have been no changes during the reporting year.

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Resources for Applicants (5 / 13)

a) List and describe any resources that are available to applicants, such as application guides, exam blueprints or programs for orientation to the profession.

Applicants have access to the CGA Ontario DO MORE in Your Accounting Career Guidebook, the CGA Program of Professional Studies Student Handbook and CGA Syllabus on our websites. Past examinations are available within CGA Ontario's online learning environment.

New students in the CGA program of professional studies receive a welcome package which includes a letter detailing the resources available to them, a brochure outlining course registration information, information about how to access resources, who to contact for more information and frequently asked questions.

An interactive online bridging program in partnership with the Ministry of Citizenship and Immigration, funded by the Government of Ontario and the Government of Canada, was introduced in 2012 to assist internationally educated professionals enrolled in the CGA program with advancement in their professional careers. This program is divided into four modules:

1. Module One – Communication Skills and Business Culture Training

Focuses on developing strong practical skills in the area of workplace communication and cultural integration. This is a 20 hour module consisting of 18 hours of online, trainer-led sessions of five participants, and two hours of one-on-one coaching.

2. Module Two – Building Career Development Skills

Students develop career skills over six hours of modules. Four hours of modules are dedicated to learning about job search strategies, networking, interview skills, resume and cover letter writing. In addition, students have access to two hours of one-on-one telephone coaching session with a professional career consultant. These coaching sessions focus on resume, cover letter, job search strategies and conducting practice interviews.

3. Module Three - Online Webinars on Labor Market Trends and the CGA Employment Referral Service

Two webinars are delivered to enhance students' knowledge of labour market trends with respect to the accounting and finance sector, as well how to use CGA Ontario's Employment Referral service.

4. Module Four – Mentoring Sessions

Through three hours of mentoring sessions with a CGA, students will learn how to obtain professional level work experience as well as gain upward mobility in the accounting profession, career guidance and networking tips.

To qualify for this program, individuals must meet the following requirements:

- Be identified as internationally educated professional who are Canadian citizens or permanent residents eligible to work in Ontario.
- Be enrolled in the CGA program, having completed two or more courses
- Have a minimum of a recognized bachelor degree.
- Have a minimum of two years of work experience in accounting or finance (this may be international).
- Possess a minimum CLB level 7. This is determined by a free online diagnostic test and telephone interview with KIOSK Language centre.

Students who meet the above requirements may apply to the program through an online application form found on the website. Students are communicated with through regular email blasts and webinars offered by the Association.

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

Resource information is available on our website, CGA Canada's website, in the CGA Ontario DO MORE in Your Accounting Career Guidebook and in the CGA Program of Professional Studies Student Handbook. Our business development staff provides applicants with information about these resources at information sessions, during post-secondary liaison efforts, at high school presentations and during one-on-one meetings.

Client service advisers are also available to respond to telephone, email and in-person enquiries and provide assistance to those seeking information about our program resources.

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

The Interactive Online Bridging Program, described above, was introduced in 2012.

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Internal Review or Appeal Processes (6 / 13)

In this section, describe your internal review or appeal process. Some regulatory bodies use these two terms (*internal review* and *appeal*) for two different processes, some use only one of these terms, and some use them interchangeably. Please use the term that applies to your profession. If you use both terms (for two different processes), please address both.

a) List your timelines for completing internal reviews or appeals of registration decisions.

*** SAME AS LAST YEAR ***

Internal reviews are completed within 10 business days of receiving a full application. Any appeals related to registration decisions are decided within 20 business days.

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

All CGA Ontario internal reviews were completed within the published timelines.

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

*** SAME AS LAST YEAR ***

All CGA Ontario internal reviews were completed within the published timelines.

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

or appeals.

*** SAME AS LAST YEAR ***

Applicants are given the opportunity to request an internal review of their credential assessment by submitting an application which can be downloaded from our website. There is a maximum of two review opportunities for each requested CGA course for exemption. A second request for the same course is accepted for review only when the applicant provides new information to CGA Ontario.

If an applicant is denied entry into the CGA program of professional studies, they receive a letter indicating the reason for denial and appeal rights. An applicant who is denied entry into the program is given the opportunity to request an appeal by submitting a formal letter to the vice-president, student services. The appeals policy is outlined on our website.

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

*** SAME AS LAST YEAR ***

Information on the process for requesting an internal review can be found on a completed assessment report, in the CGA Program of Professional Studies Student Handbook and on our website. Applicants who are denied entry into the CGA program of professional studies receive a formal letter indicating the reason for denial and appeal rights.

d) State how you ensure that no one who acted as a decision-maker in a registration decision acts as a decision-maker in an internal review or appeal of the same registration decision.

Admissions and registration staff at CGA Ontario make initial assessment decisions using the tools detailed in this report.

Internal review requests are brought forward to the academic credentials panel, which consists of one manager and one coordinator in the student services department. Internal documentation records the original assessor to ensure no bias is involved in the review process. All internal review requests are initially assessed to determine if any conflict of interest exists with the members of the review panel. If a conflict is declared, the individuals do not participate in the review. All conflicts of interest are declared and documented. The manager of admissions and registration, who oversees the initial assessment, does not participate in the internal review process. Additional managers are trained on the process and may complete the review when required.

If an applicant is denied registration, they can submit an appeal to the vice president, student services. If a conflict is declared, the senior vice president, operations, will participate in the appeal process. This is an administrative policy that has been approved by the board of directors.

e) Describe your internal review or appeal process.

Credentials assessment internal reviews are assessed by the academic credentials panel. The panel is not an appeal process, but an internal review process. The internal review request must be:

- signed, dated and submitted by mail, fax or email
- state which additional transfer credit(s) the individual is requesting

- include all pertinent details clearly and concisely
- be accompanied by supporting documents (course descriptions, syllabus, etc.)

Internal Reviews are reviewed by a panel of two staff members at CGA Ontario. The reviews are conducted on a course-by-course basis to ensure the minimum grade requirements are met. All submitted documentation including the syllabus and course descriptions are reviewed to ensure a minimum benchmark of course content coverage.

A maximum of two internal reviews related to the same course is permitted. A second internal review for the same course is allowed only if additional information or documentation is provided. Additional internal reviews are assessed by the same panel.

Appeals of registration denial in the CGA program of professional studies are addressed to the vice president, student services. The appeal must be:

- signed, dated and submitted by regular mail, fax or email
- state which additional transfer credit(s) the individual is requesting
- include all pertinent details stated clearly and concisely
- be accompanied by supporting documents (course descriptions, syllabus, etc.)

Appeals of registration denial are reviewed by the vice president, student services, as they are needed. Decision letters are forwarded by regular mail within 20 business days of the applicant's appeal.

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

The academic credentials panel consists of one manager and one coordinator in the student services department at CGA Ontario. The panel members are required to have specific knowledge and experience related to domestic and international educational program and policies. One manager on the panel is a certified general accountant and the coordinator on the panel has specific knowledge of international and domestic transfer credit policies through involvement with the national transfer credit workgroup. Additional managers are trained on the process and may complete the review when required.

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

The composition of the academic credentials panel has changed to include a manager who is a certified general accountant, and a coordinator with specific knowledge related to domestic and international programs and policies. This composition ensures that the panel has a detailed understanding of the structure and policies of the CGA program of professional studies to provide an unbiased, accurate review.

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This section refers to reviews or appeals that are available after an internal review or appeal. Describe how you inform applicants of any rights they have to request a further review of or appeal from a decision.

*** SAME AS LAST YEAR ***

The option for a second and final internal review per course is stated on CGA Ontario's website, in the CGA Program of Professional Studies Student Handbook and on evaluation reports.

The option for a second registration decision appeal is indicated on the enrolment form and details are contained in the applicant's enrolment denial letter.

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

There have not been any changes during the reporting year.

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Assessment of Qualifications (8 / 13)

This category covers your processes for assessing all qualifications, such as academic credentials, competencies, language ability or practical experience.

a) List the criteria that must be met in order for an applicant's qualifications to satisfy the entry-to-practice requirements for your profession.

*** SAME AS LAST YEAR ***

To be eligible for admission to membership as a certified general accountant in Ontario, individuals must meet three requirements as specified by CGA Ontario's policy:

- Satisfy the CGA program of professional studies course requirements or equivalents; consisting of 17 courses, two business cases and two professional application courses
- Satisfy the degree requirement by holding a bachelor degree conferred by a recognized degree granting institution
- Satisfy the professional work experience requirement, which includes 24 months or more of professional experience within accounting or financial management fields, of which 12 months must be in Canada

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

International degrees and courses are evaluated to determine equivalency using the tools detailed in this report.

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

To satisfy the professional experience requirement, students in the CGA program, are required to obtain a minimum of 24 months of professional level experience across three competency groups.

1. Leadership is related to strategic management, business activity analysis, innovation, change management and team development at all levels of an organization.
2. Professionalism is related to a student's integrity, objectivity, analytical skills, self-evaluation skills, comprehension of social responsibility and professional judgment.
3. Professional knowledge is the foundation on which CGAs build their technical expertise to analyze and deliver clear, reliable financial information and develop successful business strategies

To demonstrate a competency students must complete tasks in their workplace that require specific skills, abilities and knowledge. The three competencies are assessed by three characteristics:

1. Duration, the amount of time a student has worked on a particular competency (24 months is the minimum time required to demonstrate a competency).
2. Frequency, how often a student performs a task that demonstrates a competency.
3. Complexity, work completed at a sufficient level of responsibility. At the level of responsibility required for certification, students will be doing work that requires the application of concepts and techniques to new situations in order to thoroughly analyze information.

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

*** SAME AS LAST YEAR ***

CGA Ontario has national transfer credit policies with international professional accounting bodies which are continually assessed and updated by CGA Canada's national transfer credit workgroup to ensure course content equivalency. Assessments are made within the scope of CGA Canada's competency framework, which prescribes competencies that candidates must demonstrate through educational examination and professional work experience.

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

Review of the transfer credit policies established with post-secondary academic institutions and professional associations is completed annually to ensure course content meets the required standards. Updates received from academic institutions regarding their changes to individual course curriculum are used to update the online database used for credential assessments.

International transfer credit policies are maintained using the online database. Any changes, updates and revisions are recorded into the database. The database is maintained by student services staff and the national transfer credit committee. Assessment decisions are completed using the online database to ensure consistency in credential assessments.

Ongoing audits are completed by the manager of admission and registration to ensure consistency and accuracy amongst assessments.

f) Explain how the status of an institution in its home country affects recognition of the credentials of applicants by your organization.

*** SAME AS LAST YEAR ***

The status of an institution is accepted based on international standards and not based on the status it holds within its home country. Credential recognition is determined using the online database detailed in this report. Based on the official transcripts provided, the status and recognition of an institution within its country of origin may affect the level of credits granted into the CGA program of professional studies.

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

*** SAME AS LAST YEAR ***

Applicants with special needs requiring accommodation can contact us to explain their needs and inquire how we can accommodate their request through telephone, email, letter, and in person at our office. Previous accommodations include, providing material in additional software formats, hiring instructors to spend time with an individual who is visually impaired to ensure the lecture content is fully understood and providing translation services to individuals with speaking impairments. CGA Ontario ensures applicants with special needs are fully accommodated.

An applicant or student requiring special accommodations for an examination due to their individual needs may, prior to the date of the examination request special arrangements with CGA Ontario. Special considerations are granted depending on the student's specific circumstances and range from granting extra writing time to permission to use special writing instruments.

Early notification of special needs is preferred to allow CGA Ontario sufficient time to obtain independent confirmation of documentation and to evaluate and approve the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from a doctor. This information is available on our website and in the CGA Program of Professional Studies Student Handbook.

h) State the average length of time required to complete the entire registration process, from when the process is initiated to when a registration decision is issued.

Individuals may enter the CGA program of professional studies directly through program enrolment, or they can complete a credential assessment prior to enrolment in the program. If an individual applies for a credential assessment, processing may take up to 10 business days. A completed assessment report will be provided through email and by hardcopy. The applicant may then enrol through the online enrolment system, where registration takes place in real-time or they may submit a hard copy application which is processed within 10 business days.

Applicants not requesting a credential assessment may enrol through hard-copy enrolment which is processed within 10 business days.

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

*** SAME AS LAST YEAR ***

The requirements and steps in the registration process are the same for both domestic and internationally trained individuals.

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

*** SAME AS LAST YEAR ***

The average time to complete the registration process would only take longer for an internationally trained individual if a third party assessment is required. Timeframes for obtaining a third party assessment are highlighted in greater detail in section 9.

i) If your organization conducts credential assessments:

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

*** SAME AS LAST YEAR ***

The degree requirement is verified by admissions and registration staff using NARIC, a national agency responsible for providing information and advice about global academic qualifications. NARIC determines international degree recognition by assessing credentials to determine whether the degree is recognized in its country of origin and whether it constitutes a national standard. To satisfy the CGA Ontario program of professional studies degree requirement; a minimum of a bachelor degree must be completed.

If the institution is not listed in NARIC, CGA Ontario will request a third party evaluation. Details on how an applicant can obtain this assessment are included in the request and are made available on our website. To ensure an international applicant is provided with the best service, CGA Ontario will personally work with NARIC to determine if a degree is recognized prior to requesting a third party evaluation.

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

*** SAME AS LAST YEAR ***

An online database administered by CGA Canada contains equivalent transfer credits that admissions and registration staff use when completing credential assessments. The institution sends a copy of the syllabus to CGA Ontario and the content is mapped to CGA courses to determine equivalency. Both international and domestic policies are maintained in the same database.

iii. Explain how work experience is taken into account.

*** SAME AS LAST YEAR ***

CGA Ontario does not assess work experience during the application process.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

*** SAME AS LAST YEAR ***

Students in the CGA program of professional studies are evaluated by a set of competencies that combine critical underlying knowledge with the skills and professional values deemed essential for professional accountants. They are organized around the roles, tasks and responsibilities of the profession in the CGA Canada competency framework. This framework, established and maintained by CGA Canada, outlines specific professional competencies that candidates must demonstrate through education, exams and professional experience. Competencies are written as statements that define the work of a professional accountant so that CGA Ontario can assess whether candidates have met the standard expected by clients, employers and the public.

Students in the CGA program must satisfy the requirement of four professional applications and competence evaluations (PACE) courses either by completing the full course or by completing a challenge exam. At the core of PACE is a set of professional competencies, the skills and abilities a candidate must demonstrate to a specified level of proficiency for certification.

The professional experience requirement of the program assesses the students' professional competencies using an online questionnaire. Students provide a report of their past and current work experience at the professional level. There are three categories the student must satisfy; leadership, professionalism and professional knowledge. These competencies are assessed on the duration, frequency and complexity of each task a student completes. The student's employer will provide feedback, attesting to the level of the student's understanding. The evaluation is also assessed by a manager within CGA Ontario who is a CGA. Students can appeal work experience results to the student experience review committee (SERC), a sub-committee of the board's admission standards committee.

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

*** SAME AS LAST YEAR ***

Every three to five years, the CGA competency framework is evaluated and kept up-to-date at a national level through a professional practice analysis.

Transfer credit policies are reviewed regularly by CGA Canada's national transfer credit workgroup. The online database housing transfer credit policies is updated annually. CGA Ontario works with Ontario colleges and universities to obtain updates on course content to determine transfer credits in the CGA program of professional studies.

The online work experience questionnaire is validated and updated by CGA Canada. The national professional experience workgroup meets monthly to discuss student submissions and make changes where necessary. The work experience competency evaluation process is audited by the student experience review committee (SERC). The committee audits 10 per cent of all submissions to ensure the administration and assessment processes are compliant with board policy and guidelines. Results of the audit are tracked and reviewed to develop recommendations to work experience assessors and the board's admission standards committee.

Course and exam content is reviewed annually at the national level with participation from provincial and territorial affiliates, including CGA Ontario. Course and exam review committees are established each year to conduct a comprehensive discussion, review and revision of content and solutions.

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

*** SAME AS LAST YEAR ***

Work experience is evaluated to ensure the student has demonstrated professional development and an understanding of organization and business functions. In addition to applying the concepts, skills and judgement abilities taught through the CGA program of studies, a report of professional experience provides an opportunity for students to explain how they have demonstrated leadership, professionalism and professional knowledge in the workplace. The student's employer also provides feedback, comments and verification of the students report.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

*** SAME AS LAST YEAR ***

CGA Ontario assesses an applicant's previous formal education for the purpose of granting transfer credits and recognizing degree status using the tools outlined in this report.

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

A review of the transfer credit policies established with post-secondary academic institutions and professional associations. Updates from academic institutions regarding their changes to individual course curriculum are used to update the online database used for credential assessments.

International transfer credit policies are maintained using the online database. Any changes, updates and revisions are recorded into the database which is used by the admissions and registration team to conduct credential assessments.

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

*** SAME AS LAST YEAR ***

Work experience is not assessed at the time of application.

l) If your organization administers examinations:

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

*** SAME AS LAST YEAR ***

Exam format varies for different courses and may contain a mixture of question styles such as multiple choice, short answer, true or false, calculation and long answer questions. A final grade of 65 percent is required in order to pass an exam. A grade between 50 and 64 percent on an exam allows the student to re-write the exam without being required to repeat the course. A maximum of four unsuccessful exam attempts is permitted for each course. Students can appeal to the board's appeal committee for a fifth and final attempt for an advanced or certification level course.

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

*** SAME AS LAST YEAR ***

CGA Canada national examiners, qualified academics from the university community or well-recognized practitioners in the discipline of study, prepare the exam questions each year.

To ensure validity and reliability, exams are reviewed by a national exam review committee which includes provincial and territorial affiliate representation. The committee consist of CGAs and academics that specialize in the subject matter of the exam. The committee recommend changes to exam questions and rewording to the examiner.

CGA Canada's national education committee meets to thoroughly review the exams and discuss the results from each exam session. If average results are below expected levels, upon consensus by the committee, marks may be adjusted if there is clear evidence of a deficiency.

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

*** SAME AS LAST YEAR ***

Examination development and review is conducted each year. A complete examination set, including all examinations required for a course throughout the year and the corresponding suggested solutions are prepared by a CGA Canada course examiner. Each examiner is a highly qualified academic from the university community or a well-recognized practitioner in the disciple of study. In some cases, the examiner is also the course author. In collaboration with the course author, the examiner prepares a practice examination for the current academic year.

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

There have been no changes in this reporting year.

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Third-Party Organizations (9 / 13)

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

CGA Ontario accepts and uses comparative evaluation reports by credential service organizations including, World Education Services (WES), University of Toronto's Comparative Education Services (CES), International Credential Evaluation Services (ICES), International Qualifications Assessment Service (IQAS) and National Recognition Information Centre (NARIC).

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

i. provides information about assessment practices to applicants

*** SAME AS LAST YEAR ***

CGA Ontario reviews third party organization websites to review the information provided to applicants. CGA Ontario staff involved in the assessment process attend training or information sessions hosted by the service providers and receive their information mailings.

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

*** SAME AS LAST YEAR ***

A memorandum of understanding (MOU) has been developed between CGA Ontario and World Education Services (WES). This MOU outlines the relations between WES and CGA Ontario in the evaluation of international academic credentials and describes some of the processes, procedures and methodology used by WES in preparing evaluation reports.

The MOU ensures WES evaluations are prepared in accordance with internationally accepted principles and best practices related to credential evaluation. Assessments from third party providers may be compared with another third party organization's assessment. If a discrepancy is found, the parties are contacted for further discussion and evaluation.

iii. provides timely decisions, responses and reasons to applicants

*** SAME AS LAST YEAR ***

Timeframes for third party assessments differ by organization. Timeframes for processing and responses are listed on the third party's websites. NARIC, an online service provides immediate reports to the applicant.

The MOU between CGA Ontario and WES ensures a seven business day turnaround time after the receipt of all necessary documentation. If an applicant experiences a delay in receiving a report from a third party, the applicant can contact CGA Ontario. At this time, CGA Ontario's staff may contact the third party to assist in facilitating the assessment.

iv. provides training to individuals assessing qualifications

*** SAME AS LAST YEAR ***

CGA Ontario does not review or influence the training or hiring qualifications used by third party assessment organizations.

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

*** SAME AS LAST YEAR ***

The memorandum of understanding (MOU) between CGA Ontario and WES outlines the access to records policy, where agencies will not share copies of documents or transcripts with the applicants. If the applicant would like another opinion, they may request WES to share the documents with CGA Ontario. Applicants may also appeal an evaluation made by WES.

CGA Ontario does not review or influence the records access policies used by other third party assessment agencies.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not review or influence the third party organization's assessment policies for accommodating applicants with special needs.

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

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

*** SAME AS LAST YEAR ***

The third party assessment organizations use their own databases, guidelines and expertise to perform assessment evaluations.

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

*** SAME AS LAST YEAR ***

Third party assessment organizations determine assessments off the individual's official documentation from degree or diploma programs. The third party organization determines international degree recognition by assessing credentials to determine whether the degree is recognized in the country of origin and whether it constitutes a national standard.

iii. Explain how work experience is taken into account.

*** SAME AS LAST YEAR ***

Third party assessment agencies do not assess work experience to determine academic credential equivalency.

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

i. Describe the methodology used to evaluate competency.

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct competency assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct competency assessments.

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

*** SAME AS LAST YEAR ***

Third party assessment agencies do not assess work experience to determine academic credential equivalency.

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

i. Describe the methodology used to evaluate prior learning.

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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

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

CGA Ontario does not rely on a third party to administer examinations.

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

CGA Ontario does not rely on a third party to administer examinations.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to administer examinations.

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

There have not been any changes during the reporting year.

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a) Describe the training that your organization provides to:

i. individuals who assess qualifications

CGA Ontario ensures staff involved in qualification assessments are provided with process manuals and access to the online database which contains credential equivalencies. Staff involved in the assessment process attend international assessment workshops.

The manager of admissions and registration participates in the national transfer credit workgroup, where updates to international transfer credit policies are discussed. Any changes are documented and shared with the assessment team at CGA Ontario.

ii. individuals who make registration decisions

CGA Ontario ensures individuals making registration decisions are provided with process manuals, and internal training to make these decisions.

Staff do not have the authority to deny an applicant's registration. Any denial of registration is determined by the manager, admissions and registration, with an appeal option to the vice president, student services.

iii. individuals who make internal review or appeal decisions

Staff involved in the internal review process participate in learning days that focus on internationally educated professionals offered by Ontario Regulators for Access Consortium (ORAC.)

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

Representatives from the student services department attended ORAC learning days in the 2012 calendar year.

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Agreements on the Recognition of Qualifications (11 / 13)

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

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

CGA Ontario has mutual recognition agreements in place with Association of Chartered Certified Accountants (ACCA), Certified Practising Accountant (CPA) Australia, Ordre des Experts-Comptables (OEC) de France and Certified Public Accountants (CPA) Ireland.

A student who commences studies with CGA Ontario may transfer these courses to another provincial or territorial affiliate to receive advanced standing in the program. Members of CGA Ontario may also transfer their membership to other provincial affiliates.

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

Applicants who meet the criteria listed in the national agreements may qualify for entry to membership. Applicants must complete the Overview of Canadian Tax and Law course offered through CGA Canada. Those who have completed a tax course with a CGA affiliate may be exempt from this course and obtain direct entry to membership.

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

There have not been any changes during the reporting year.

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Data Collection (12 / 13)

Languages in which application information materials are available

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

| Language | Yes/No |
|------------------------|--------|
| English | Yes |
| French | No |
| Other (please specify) | |

Paid staff employed by your organization

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

When providing information for each of the categories in this section, you may want to use decimals if you count your staff using half units. For example, 1 full-time employee and 1 part-time employee

might be equivalent to 1.5 employees.

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

| Category | Staff |
|--|-------|
| Total staff employed by the regulatory body | 96 |
| Staff involved in appeals process | 5 |
| Staff involved in registration process | 6 |

Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants¹ were originally trained in the profession (**excluding** Canada), along with the number of applicants from each of these source countries.

Enter the country names in descending order. (That is, enter the source country for the greatest number of your applicants in the top row, the source country for the second greatest number in the second row, etc.)

Use the dropdown menu provided in each row to select the country.

Note that only one country can be reported in each row. If two or more countries are tied, enter the information for these tied countries in separate rows.

| Country of training (Canada excluded) | Number of applicants in the reporting year |
|---------------------------------------|--|
| India | 533 |
| China | 523 |
| Philippines | 242 |
| U.S. | 160 |
| Pakistan | 125 |
| Romania | 122 |
| U.K. | 115 |
| Bangladesh | 93 |
| Sri Lanka | 80 |
| Russia | 76 |

¹Persons who have applied to start the process for entry to the profession.

Select "n/a" from the drop-down list if you do not track this information. Enter "0" in a "Number of applicants" field if you track the information, but the correct value is zero.

Jurisdiction where members were initially trained

d) Indicate where your members² were initially trained in the profession (use only whole numbers; do not enter commas or decimals).

The numbers to be reported in the **Members** row are the numbers on December 31st of the reporting year. For example, if you are reporting registration practices for the calendar year 2009, you should report the numbers of members in the different categories on December 31st of 2009.

| | Jurisdiction where members were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario) | | | | | |
|--|--|--------------------------|-----|---------------------|---------|--------------|
| | Ontario | Other Canadian Provinces | USA | Other International | Unknown | Total |
| Members on December 31st of the reporting year | 17539 | 241 | N/A | 2495 | 1614 | 21889 |

² Persons who are currently able to use the protected title or professional designation of the profession.

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

In the CGA Ontario database, the United States is considered international for data collection.

These figures are estimates based on data collection declared by applicants through the online and manual enrolment process.

Applications your organization processed in the past year

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

| | Jurisdiction where applicants were initially trained in the |
|--|---|
|--|---|

| | profession (before they were granted use of the protected title or professional designation in Ontario) | | | | | |
|--|---|--------------------------|-----|---------------------|---------|-------------|
| from January 1 st to December 31 st of the reporting year | Ontario | Other Canadian Provinces | USA | Other International | Unknown | Total |
| New applications received | 742 | 290 | N/A | 1013 | 21 | 2066 |
| Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year) | 3665 | 1412 | N/A | 2732 | 324 | 8133 |
| Inactive applicants (applicants who had no contact with your organization in the reporting year) | 400 | 105 | N/A | 261 | 33 | 799 |
| Applicants who met all requirements and were authorized to become members but did not become members | 0 | 0 | N/A | 0 | 0 | 0 |
| Applicants who became FULLY registered members | 692 | 10 | N/A | 99 | 64 | 865 |
| Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence | 0 | 0 | N/A | 0 | 0 | 0 |
| Applicants who were issued an alternative class of licence³ | 0 | 0 | N/A | 0 | 0 | 0 |

³ An alternative class of licence enables its holder to practise with limitations, but additional registration requirements must be met in order for the member to be fully licenced. Please list and describe below the alternative classes of licence that your organization grants, such as student, intern, associate, provisional or temporary.

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

In the CGA Ontario database, the United States is considered international for data collection.

| | Class of licence | Description |
|-----------|-------------------------|----------------------|
| a) | | <input type="text"/> |
| b) | | <input type="text"/> |
| c) | | <input type="text"/> |
| d) | | <input type="text"/> |
| e) | | <input type="text"/> |
| f) | | <input type="text"/> |
| g) | | <input type="text"/> |
| h) | | <input type="text"/> |
| i) | | <input type="text"/> |
| j) | | <input type="text"/> |

Reviews and appeals your organization processed in the past year

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

| from January 1 st to December 31 st of the reporting year | Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario) | | | | | |
|---|---|--------------------------|-----|---------------------|---------|-------|
| | Ontario | Other Canadian Provinces | USA | Other International | Unknown | Total |
| Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee | 137 | 28 | 23 | 154 | 0 | 342 |
| Applicants who initiated an appeal of a registration decision | 2 | 0 | 0 | 0 | 0 | 2 |
| Appeals heard | 2 | 0 | 0 | 0 | 0 | 2 |
| Registration decisions changed following an appeal | 0 | 0 | 0 | 0 | 0 | 0 |

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

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

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Certification (13 / 13)

I hereby certify that:

- i. I have reviewed the information submitted in this Fair Registration Practices Report (the "Report").
- ii. To the best of my knowledge:
 - all information required to be provided in the Report is included; and
 - the information contained in the Report is accurate.

Name of individual with authority to sign on behalf of the organization: John-Derek Clarke

Title: Senior Vice-President, Operations

Date: February 26, 2013

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