

# Fair Registration Practices Report

## Certified General Accountants (2016)

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

This Fair Registration Practices Report was produced as required by:

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

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## 1. Qualitative Information

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

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

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

### b) Assessment of qualifications

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

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three

legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

## 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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

## 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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

## 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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three

legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

-

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

-

**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three

legacy organizations.

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

-

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

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**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 (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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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	N/A
French	N/A

**Other (please specify)**

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

### b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	0

**Female** 0  
**None of the above** 0

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

**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.

<b>Gender</b>	<b>Number of Members</b>
<b>Male</b>	0
<b>Female</b>	0
<b>None of the above</b>	0

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

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

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

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

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General

Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

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

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

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

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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

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

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

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

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General



Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

**g) Applications processed**

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

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
<b>New applications received</b>	0	0	0	0	0	<b>0</b>
<b>Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)</b>	0	0	0	0	0	<b>0</b>
<b>Inactive applicants (applicants who had no contact with your organization in the reporting year)</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who met all requirements and were authorized to become members but did not become members</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who became FULLY registered members</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who were authorized to receive an alternative class of licence<sup>3</sup> but were not issued a licence</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who were issued an alternative class of licence<sup>3</sup></b>	0	0	0	0	0	<b>0</b>

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

**Additional comments:**

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

three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

**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	<p style="text-align: center;"><b>Description (a)</b></p> <p style="text-align: center;">-</p>
b)	0	<p style="text-align: center;"><b>Description (b)</b></p> <p style="text-align: center;">-</p>
c)	0	<p style="text-align: center;"><b>Description (c)</b></p> <p style="text-align: center;">-</p>
d)	0	<p style="text-align: center;"><b>Description (d)</b></p> <p style="text-align: center;">-</p>
e)	0	<p style="text-align: center;"><b>Description (e)</b></p> <p style="text-align: center;">-</p>
f)	0	<p style="text-align: center;"><b>Description (f)</b></p> <p style="text-align: center;">-</p>
g)	0	<p style="text-align: center;"><b>Description (g)</b></p> <p style="text-align: center;">-</p>
h)	0	<p style="text-align: center;"><b>Description (h)</b></p>

		-
i)	0	<b>Description (i)</b>
		-
j)	0	<b>Description (j)</b>
		-

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

**i) Reviews and appeals processed**

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

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

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

**Additional comments:**

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered

Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

#### 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
<b>Total staff employed by the regulatory body</b>	0
<b>Staff involved in appeals process</b>	0
<b>Staff involved in registration process</b>	0

#### Additional comments:

As a result of the First and Second Unification Agreements between CPA Ontario (The Institute of Chartered Accountants of Ontario), the Certified Management Accountants of Ontario and The Certified General Accountants Association of Ontario, the three regulatory bodies have been working together since 2014 to unify registration practices and procedures and functionally operate as one entity. The operational integration of the three legacy organizations is complete and the final step in unification of the accounting profession in Ontario will be completed with the proclamation of a new *Chartered Professional Accountants of Ontario Act*. Users of this report are encouraged to refer to the information provided in the CPA Ontario report, which is provided on behalf of all three legacy organizations.

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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:**

2017/02/24

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