

Fair Registration Practices Report

Chartered 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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

BRIDGING PATHWAY FOR ACCOUNTING BODIES OUTSIDE CANADA

- In 2016, a national CPA bridging policy was developed and adopted by CPA Ontario for members of member bodies of the International Federation of Accountants. Prior to this, CPA Ontario adopted interim bridging requirements for those accounting bodies where mutual recognition agreements did not exist.

ANNUAL STUDENT FEE POLICY

- In February 2016, CPA Ontario implemented a policy to allow the Vice President, Student Services, to defer the collection of the annual student fee (and allow payment on a pre-determined installment basis), in cases involving extraordinary circumstances of financial hardship or medical circumstances. Prior to this, a policy did not exist for Students.
- In November 2016, two amendments were made to this policy: the first to introduce a family income threshold for those who meet the criteria; and the second to allow the Vice President, Student Services, to apply the student fee payable in respect of a calendar year to the following year for those Students who register with CPA Ontario in November and December, for the sole purpose of meeting the enrolment deadline for courses that begin early in the next calendar year. These Students would still be required to pay the annual student

fee in the year that they commence the course.

STUDENT OR APPLICANT VS ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE ENROLLEE

- In June 2016, amendments were made to the regulations to clarify that individuals must elect to either register as a Student/Applicant with CPA Ontario or enrol in the Advanced Certificate in Accounting and Finance Program. Previously, individuals were permitted to participate in both Programs concurrently.

MATURE & CONDITIONAL STUDENT REGISTRATION CATEGORIES

- In March 2016, amendments were made to the Mature Student registration category in recognition of the fact that these individuals will not have met the required academic prerequisites at the time of registration with CPA Ontario. The amendments now enable those who qualify under this registration category to complete the CPA Preparatory Courses while registered as CPA Ontario Students.
- In June 2016, further amendments were made to this registration category to permit individuals who “may” have a degree, but do not meet the requirements of any other registration category to register as a Mature Student. Previously Mature Student status was restricted to those who did not have a degree. This amendment would enable individuals who: have completed the academic prerequisites; hold a 60 or 90-credit hour degree; and meet the experience requirements of the Mature Student category to enrol in the CPA Professional Education Program.
- In August 2016, amendments were made to CPA Ontario’s regulations to expand the basis under which individuals may register on a conditional basis. Specifically, an applicant who has completed at least 30 credit-hours at an academic institution but not yet completed all of the academic requirements for registration in the University Graduate category may register with CPA Ontario on a conditional basis for a maximum period of seven (7) years. Alternatively, an applicant who has not completed at least one (1) year at an academic institution but has completed at least three (3) years of relevant accounting or business work experience may register as a Mature Student on a conditional basis for a maximum period of seven (7) years.

TRANSCRIPT ASSESSMENT POLICY

- In July 2016, CPA Ontario implemented a Transcript Assessment Policy that applies to all applicants submitting a request for a transcript assessment (or reassessment) for either the CPA Certification Program or the Advanced Certificate in Accounting and Finance Program. Prior to this, CPA Ontario had operated under informal and/or legacy body policies. The Transcript Assessment Policy was intended to formalize and harmonize the protocol around the assessment (or reassessment) of education-related transcripts, impose the requirement to provide official documentation (with limited exceptions) and provide applicants with alternative means (via third parties such as World Education Services) of meeting the entrance requirements for registration or enrolment, as applicable.

STUDENT REGISTRATION PROCESS IMPROVEMENTS

- During 2016, several enhancements were made to the online registration processes particularly in the area of fee payment. Prior to these enhancements, applicants were limited in their choice of payment methods.
- During 2016, to facilitate the growing number of transfers between the CPA Provincial Bodies, a document portal was created to securely transfer and/or share records.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a

CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and

- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

BRIDGING PATHWAY FOR ACCOUNTING BODIES OUTSIDE CANADA

- This change was initiated by CPA Canada after further assessment of the education needs of internationally trained accountants. In this regard, it was determined that a more comprehensive professional education pathway was required to allow these individuals to gain more knowledge and skills and, ultimately, increase their success in the CPA Certification Program and workforce.
- The impact on applicants is that Students in the Accounting Body Outside Canada category of registration commence the CPA Professional Education Program at an earlier stage and are therefore provided with additional support in their journey to membership.

ANNUAL STUDENT FEE POLICY

- The policy implementation has positively impacted applicants as it has provided financial reprieve for those individuals who would otherwise be required to pay the fee in one installment, failing which, they would be at risk of suspension or unable to register.

STUDENT OR APPLICANT VS ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE ENROLLEE

- The amendment has positively impacted individuals who were enrolled in both programs by providing a tailored journey on the requirements to complete the program they ultimately are seeking to complete.

MATURE & CONDITIONAL STUDENT REGISTRATION CATEGORIES

- The expanded definition of these registration categories has positively impacted applicants as it allows for additional entry pathways into the CPA Certification Program, which is especially significant for those who would have otherwise not met the requirements of any registration category. In addition, the amendments now enable those who qualify under these registration categories to complete the CPA Preparatory Courses while registered as CPA Ontario Students.

TRANSCRIPT ASSESSMENT POLICY

- The policy implementation has positively impacted applicants through increased transparency of the cost-effective alternative ways of meeting the entrance requirements for registration or enrolment, as applicable. For individuals that have already submitted their official transcripts and have been issued a third-party assessment report by World Education Services, this policy allows them to have World Education Services submit information directly to CPA Ontario and eliminates the need (and associated cost) for having official documents reissued. As a result of this change, the practice of visual verification and notarization of transcript(s) or other documentation, which historically posed many challenges for applicants, is only accepted under extenuating circumstances and at the discretion of the Registrar or Vice President, Student Services.

STUDENT REGISTRATION PROCESS IMPROVEMENTS

- These process improvements have positively impacted the overall applicant experience by providing additional payment options (eg. debit cards). Additionally, the registration process for those individuals transferring from another CPA Provincial Body was simplified thereby eliminating the need for these individuals to resubmit their records to CPA Ontario.

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

BRIDGING PATHWAY FOR ACCOUNTING BODIES OUTSIDE CANADA

- The impact of the national bridging pathway to CPA Ontario has been an increased communication effort to improve overall awareness and understanding of this change and provide applicants with individual counselling and support.

ANNUAL STUDENT FEE POLICY

- The impact on CPA Ontario has been significant as this policy has allowed staff to provide appropriate guidance and options for individuals who qualify. This policy also led to an increase in application volume during the last few months of 2016.

STUDENT OR APPLICANT VS ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE ENROLLEE

- The impact on CPA Ontario was to ensure that the two clearly distinct populations were identified, enabling CPA Ontario staff to more effectively guide and counsel individuals on their respective educational pathways.

MATURE & CONDITIONAL STUDENT REGISTRATION CATEGORIES

- The impact on CPA Ontario has been an increase in requests for registration under these categories.

TRANSCRIPT ASSESSMENT POLICY

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources.

STUDENT REGISTRATION PROCESS IMPROVEMENTS

- The impact on CPA Ontario has been an increase in the number of online requests for registration. CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant administrative inefficiencies have been eliminated leading to a more effective use of staff resources.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES

- In April and June of 2016, The Certified General Accountants Association of Ontario bylaws were amended to create identical categories of membership across all three legacy bodies, harmonize the dues process and enable centralized decision making by the Registrar over membership changes, with a right of appeal to the Membership Committee. The amendments also enable centralized decision making by the Registrar over registration changes, with a right of appeal to the Membership Committee. These amendments were approved by the Members at the Annual Meeting of The Certified General Accountants Association of Ontario on September 22, 2016.

GOVERNANCE OF STUDENTS

- In March 2016, in order to better align subject matter expertise and decision making with CPA Ontario's operating framework, the Registrar delegated his powers and duties with respect to the governance of CPA Ontario Students, including their registration (with some restrictions for those registering under subsections 5.4 and 5.5 of Regulation 6-1), deregistration and continuing registration, to the Vice President, Student Services, pursuant to subsection 10(2) of the *Chartered Accountants Act, 2010*. Effectively, the Vice President, Student Services, is made a Registrar for these purposes. This was carried forward into the regulations by adding a new definition of "registrar" and by making other conforming amendments.

LEGACY CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO MUTUAL RECOGNITION AGREEMENT APPLICATION REVIEW

- In November 2016, the review process for applications received pursuant to existing Certified Management Accountants of Ontario mutual recognition agreements was modified. The modification resulted in a two-step process (experience assessment + admission to membership assessment) being streamlined into a one-step process. As a result of the modifications, individuals seeking membership with the Certified Management Accountants of Ontario/CPA Ontario do not need to use iSkills (detailed online reporting tool) to support experience. Instead, these individuals simply provide the Registrar with a copy of their resume/CV.

ASSESSMENTS & ENROLMENT

- During 2016, in an effort to allow Students to enrol in the CPA Professional Education Program in a timely manner by utilizing the option provided in Regulation 6-1, subsection 33.2 CPA Ontario began assessing (and advising of) eligibility for the CPA Professional Education Program while Students were enrolled in their final CPA Preparatory Course(s).

ELIGIBILITY REVIEWS

- During 2016, an internal review was conducted on historical decisions involving eligibility for the CPA Preparatory Courses and the CPA Professional Education Program. The objective of the review was to ensure that historical decisions were supported by the regulatory framework in place at that time and therefore, appropriate under the circumstances. Where it was deemed necessary, reassessments were conducted and corrective action was taken.

PRIOR LEARNING ASSESSMENT AND RECOGNITION

- In August 2016, CPA Ontario implemented a policy for prior learning assessment and recognition thereby giving an applicant the opportunity to meet the entrance (registration or enrolment) requirements for either the CPA Certification Program (Conditional registration category) or the Advanced Certificate in Accounting and Finance Program by demonstrating that they have acquired the necessary skills and knowledge through professional work experience. An applicant who has completed at least 30 credit-hours at an academic institution but not yet completed all of the academic requirements for registration in the University Graduate category may register with CPA Ontario on a conditional basis for a maximum period of seven (7) years. Alternatively, an applicant who has not completed at least one (1) year at an academic institution but has completed at least three (3) years of relevant accounting or business work experience may register as a "Mature" Student on a conditional basis for a maximum period of seven (7) years.
- In 2016, as a result of the adoption of the CPA Harmonized Education Policies Vol. 1, applicants with significant relevant work experience may apply for an exemption from the currency requirement for a prerequisite course if they successfully completed a relevant course more than 10 years prior to admission to the CPA Professional Education Program. Exemptions granted are based on assessments of work experience and may result in no exemption, a full exemption from a prerequisite course, a partial exemption from a prerequisite course or requiring the applicant to complete the module examination.

PRACTICAL EXPERIENCE

- During 2016, enhancements (eg. mentor review date prompts, added information icons) were made to the CPA Practical Experience Reporting Tool (also known as PERT) and to supporting resources/tools to improve the practical experience assessment process and provide for a better end-user experience.

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

For the purpose of this question, CPA Ontario defines "applicant" to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES

- The bylaw changes have positively impacted applicants as decisions are being made in a timelier manner and consistent with other decisions relating to Student and Member matters, which in turn has contributed to an improved experience for applicants and those admitted to membership.

GOVERNANCE OF STUDENTS

- The delegation of authority has positively impacted applicants as decisions are being made in a timelier manner and consistent with other decisions relating to Student matters, which in turn has contributed to an improved experience for applicants and those admitted to membership.

LEGACY CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO MUTUAL RECOGNITION AGREEMENT APPLICATION REVIEW

- The process change has positively impacted applicants via a simplification of the application and decision-making process (including corresponding admissions to membership). Decisions are being made in a timelier manner and the gap in time between historical assessments of experience and assessments of admission to membership has been eliminated.

ASSESSMENTS & ENROLMENT

- The process change has positively impacted applicants through increased transparency as they receive guidance and support as they complete the CPA Preparatory Courses (prerequisite education); know what will (should) happen next; and avoid the risk of missing CPA Professional Education Program enrolment deadlines.

ELIGIBILITY REVIEWS

- The internal review ensured Students were held to entrance requirements of the CPA Professional Education Program.

PRIOR LEARNING ASSESSMENT AND RECOGNITION

- The policy change positively impacted applicants by providing them with alternative ways of meeting the entrance requirements for registration or enrolment, as applicable.

PRACTICAL EXPERIENCE

- The enhancements have positively impacted applicants via an improved end-user experience and greater CPA Ontario support in the reporting and assessment of practical experience.

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

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources.

GOVERNANCE OF STUDENTS

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources.

LEGACY CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO MUTUAL RECOGNITION AGREEMENT APPLICATION REVIEW

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources.

ASSESSMENTS & ENROLMENT

- CPA Ontario has benefited from this change as it has eliminated several inquiries relating to “what should I do now” and “what happens next” and “when can I enrol”. This change also required staff to devote additional time to planning and anticipating applicant needs.

ELIGIBILITY REVIEWS

- The impact on CPA Ontario has been in strengthening its internal controls over assessments relating to eligibility. Significant resources were devoted during 2016 towards completing this review.

PRIOR LEARNING ASSESSMENT AND RECOGNITION

- There has been an increase in the volume of applications where applicants are requesting that these alternative ways of meeting the entrance requirements for registration or enrolment, as applicable, be accepted. The assessment of work experience (where exemption from the currency requirement has been requested) has resulted in additional workload for staff.

PRACTICAL EXPERIENCE

- The impact on CPA Ontario has been in process efficiencies and a reduction in data input exceptions/errors.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES – MONTHLY ADMISSIONS TO MEMBERSHIP

- As previously noted, in April and June of 2016, The Certified General Accountants Association of Ontario bylaws were amended to create identical categories of membership across all three legacy bodies and enable centralized decision making by the Registrar over membership changes. As a result of this amendment, the Registrar was able to admit individuals to membership on a monthly basis (a change from the previous quarterly timeline).

LONGER THAN NORMAL RESPONSE TIME (EDUCATION & EXPERIENCE MATTERS)

- During 2016, CPA Ontario experienced an increase in call and email volumes relating to education and

experience matters resulting in longer response times, albeit within CPA Ontario's published service level agreements. To address this issue, CPA Ontario implemented the following initiatives:

- simplification of website disclosure;
- the development of frequently asked questions, quick reference guides, podcasts/videos and interactive tools;
- additional staff support allocated to servicing Students; and
- an increase in direct communications to Students to proactively address their queries and/or concerns.

PRACTICAL EXPERIENCE

- During 2016, the processing time for assessments (pre-assessments) was established and communicated as six (6) weeks from the receipt of a complete request for assessment. This timeline was added to the CPA Ontario website and communicated to applicants in the course of their ongoing correspondence with CPA Ontario.

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

For the purpose of this question, CPA Ontario defines "applicant" to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES – MONTHLY ADMISSIONS TO MEMBERSHIP

- The bylaw change has positively impacted applicants as decisions are being made in a timelier manner, which in turn has contributed to an improved admission to membership experience.

LONGER THAN NORMAL RESPONSE TIME (EDUCATION & EXPERIENCE MATTERS)

- The 2016 initiatives have positively impacted applicants by providing them with increased transparency and gains in efficiency as they were able to obtain responses through non-traditional methods versus via initial telephone and email inquiry.

PRACTICAL EXPERIENCE

- The processing timeline communication has positively impacted applicants by providing them with greater transparency over the assessment process. Students have more information on CPA Ontario's processing timeline and are aware that incomplete (eg. missing documentation) requests will lead to processing delays.

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

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW CHANGES – MONTHLY ADMISSIONS TO MEMBERSHIP

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated.

LONGER THAN NORMAL RESPONSE TIME (EDUCATION & EXPERIENCE MATTERS)

- The increase in call and email volumes led to increased cross-training within the education and experience teams to further enhance skillsets, which provided greater awareness and appreciation of the importance of providing timely decisions, responses and reasons.
- The new initiatives implemented during 2016 have resulted in organizational efficiencies as they have created non-traditional channels for applicants to assess and address their own needs.

PRACTICAL EXPERIENCE

- The impact to CPA Ontario is a decline in inquiries relating to the status of an assessment (or pre-assessment) and improved internal tracking on the time taken to complete assessment (or pre-assessment) requests and render a decision. This in turn has allowed CPA Ontario to reallocate resources on an ad hoc basis in order to meet established service delivery timelines.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

AMENDMENTS TO REGULATION 4-2, DUES

- In February 2016, CPA Ontario harmonized its Student fees/dues to eliminate legacy program differences between the annual fees paid by Students and the dues paid by newly admitted Members (individuals who were previously Students).
- In addition, to operationalize modifications to the fee structure for Student-related programs, several amendments to the Schedule of Dues in Regulation 4-2 were made during 2016. Further, all fees associated with the Advanced Certificate in Finance and Accounting and High School/University Programs have been removed from the Schedule of Dues as these matters and the individuals enrolling for such programs are not governed by the CPA Ontario Member's Handbook or the regulations.

ANNUAL STUDENT FEE POLICY

- Refer to response in part 1.a.i.

TRANSCRIPT (OR EQUIVALENT) ASSESSMENT & REASSESSMENT FEES

- In February 2016, CPA Ontario implemented a fee for transcript reassessments (requests for assessment

that are received subsequent to an initial request where the applicant has asked that CPA Ontario consider new or additional information). The reassessment fee was set at the same level as that of the fee for the initial assessment as it was determined that the work effort involved for both requests was comparable.

- In November 2016, CPA Ontario implemented a fee for the assessment (initial and reassessment) of practical experience. This fee was termed “transcript or equivalent” and applies to those registering under the Mature and Conditional categories of registration where an assessment of experience is required to determine eligibility for registration. The “transcript or equivalent” fee was set at the same level as that of the fee for an education assessment as it was determined that the work effort involved for both requests was comparable.
- These fees can be found in the Schedule of Dues in Regulation 4-2.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

AMENDMENTS TO REGULATION 4-2, DUES

- The amendments have positively impacted applicants through improved transparency as Regulation 4-2 is publicly accessible on CPA Ontario’s website. An additional impact is that of equality and consistency as the fees and dues paid by Students (and those newly admitted to membership) are the same regardless of their legacy program.
- The removal of fees relating to the Advanced Certificate in Finance and Accounting and High School/University Programs from the Schedule of Dues has had a negligible impact on applicants as these fees can be found on CPA Ontario’s website.

ANNUAL STUDENT FEE POLICY

- Refer to response in part 1.a.ii.

TRANSCRIPT (OR EQUIVALENT) ASSESSMENT & REASSESSMENT FEES

- The amendments have positively impacted applicants through improved transparency as Regulation 4-2 is publicly accessible on CPA Ontario’s website.
- The impact of the reassessment fee is that it encourages applicants to submit all of their information to CPA Ontario at once and/or use, if applicable, the free on-line self-assessment tool.
- The impact of the fees charged for “transcript (or equivalent) assessments and reassessments” is that it has resulted in increased upfront costs for those individuals pursuing registration under the Mature or Conditional categories.

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

AMENDMENTS TO REGULATION 4-2, DUES

- The impact to CPA Ontario has been significant as the harmonization effort has eliminated the need to maintain differing and inconsistent processes for each of the three legacy bodies. In this regard, extensive resources

(email, regular mail and telephone communication campaigns) were allocated towards ensuring that Students were well-informed of the harmonization and/or fee changes.

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources.
- The removal of fees relating to the Advanced Certificate in Finance and Accounting and High School/University Programs from the Schedule of Dues has had a negligible impact on CPA Ontario as these fees can be found on CPA Ontario's website.

ANNUAL STUDENT FEE POLICY

- Refer to response in part 1.a.iii.

TRANSCRIPT (OR EQUIVALENT) ASSESSMENT & REASSESSMENT FEES

- The impact to CPA Ontario is that the fees charged for "transcript (or equivalent) assessments and reassessments" align with the work effort required to render a decision and have improved overall processing timelines as they have limited frivolous requests for assessment/reassessment.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

STUDENTS WHO WERE ALSO MEMBERS

- In February 2016, amendments were made to the registration term for the Other Ontario Accounting Designation registration category to encourage the small number of legacy Certified General Accountants and Certified Management Accountants (now Members of CPA Ontario) who would have registered as Students prior to September 1, 2014 under the legacy bridging path to qualification as a Chartered Accountant, to move forward in their journey to obtaining the Chartered Accountant designation.
- In November 2016, further amendments were made to align with the requirements of section 4.1 of the CPA Harmonized Education Policy, which does not (for non-public accounting licensure reasons) permit CPA Members to write the CFE. Specifically, Regulation 6-4 was amended to clarify that all Members who were also registered as a Student of CPA Ontario, regardless of their initial registration category, had until December 31, 2016 to successfully complete the UFE or CFE, failing which, they would be deregistered as a Student.

CURRENCY OF EDUCATION

- In 2016, as a result of the adoption of the CPA Harmonized Education Policies Vol. 1, for admission to the CPA Professional Education Program, applicants were required to have completed at least one applicable course in each of the CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation within the last ten (10) years. Previously, applicants

were required to have all applicable prerequisite courses completed within the last ten (10) years from the date of entry into the CPA Professional Education Program.

- As previously noted in this report, applicants with significant relevant work experience may apply for an exemption from the currency requirement for a prerequisite course and exemptions are based on assessments of work experience.

DEEMED COMMENCEMENT DATES

- In June 2016, a deemed CPA Preparatory Course commencement date was implemented for the Transitional CA Student, Transitional CGA Student and Transitional CMA Student categories of registration in an effort to assist with their progression through the CPA Certification Program.
- In November 2016, a deemed CPA Professional Education Program commencement date was added for those individuals completing a Graduate Diploma or Masters Program of a CPA Accredited Program approved by the Council and for the Transitional CA Student, Transitional CGA Student and Transitional CMA Student categories of registration in an effort to assist with their progression through the CPA Certification Program.

PERIOD OF STUDENT REGISTRATION

- During 2016, Regulation 6-1, section 13 was amended to clarify the timelines relating to the period of registration.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

STUDENTS WHO WERE ALSO MEMBERS

- The impact on the small number of affected applicants was deregistration of their Student status, which had no impact on their Member status.

CURRENCY OF EDUCATION

- This policy change has positively impacted applicants as it has eliminated the need for individuals to retake all prerequisite courses (and incur additional costs) in order to meet the currency requirements and has provided alternative ways of meeting the entrance requirements for registration or enrolment, as applicable.

DEEMED COMMENCEMENT DATES

- The impact on applicants is to ensure transitional Students complete the required prerequisites and the CPA Professional Education Program within a reasonable timeframe.

PERIOD OF STUDENT REGISTRATION

- The impact on applicants is that of increased transparency as the amendments formalize and clarify timelines already in place.

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

STUDENTS WHO WERE ALSO MEMBERS

- The impact on CPA Ontario was achieving regulatory consistency with other CPA Provincial Bodies.

CURRENCY OF EDUCATION

- There has been an increase in the volume of applications where applicants are requesting that these alternative ways of meeting the entrance requirements for registration or enrolment, as applicable, be accepted. There has also been a corresponding increase in enrolment in CPA Preparatory Courses.
- The assessment of work experience (where exemption from the currency requirement has been requested) has resulted in additional workload for staff.

DEEMED COMMENCEMENT DATES

- CPA Ontario has benefited from organizational efficiencies as a result of this change. Significant procedural and administrative inefficiencies have been eliminated leading to a more effective use of staff resources. This change also permitted the progress of Students to be monitored in a consistent manner.

PERIOD OF STUDENT REGISTRATION

- The impact on CPA Ontario has been negligible.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

Please refer to the last question in this part of the report for information pertaining to the bylaws and regulations.

EDUCATION POLICIES

- During 2016, CPA Ontario's Council approved the adoption of the Harmonized Education Policies Vol. 1 and Vol. 3. The Harmonized Education Policies include a collection of national (developed inter-provincially) policy directives for the CPA Professional Education Program and CPA Preparatory Courses. *Vol. 1* for the CPA

Professional Education Program outlines the profession's expectations regarding the implementation of policies for admission, administration, CPA Professional Education Program modules, module evaluation, and the Common Final Examination. Vol.3 for CPA Preparatory Courses outlines the profession's expectations regarding the implementation of policies for admission, administration, CPA Preparatory Courses, and course evaluation.

- During 2016, several amendments were made to the regulations in order to simplify the guidance provided. As a consequence, the Academic Prerequisite Review and Recognition Standards Policy, CPA Prerequisite Education Program Guidelines and CPA Professional Education Program Guidelines have been repealed as standalone documents.

PRACTICAL EXPERIENCE

- In August 2016, in an effort to strengthen its governance of the mentorship program as a whole, CPA Ontario modified its mentor eligibility requirements to restrict qualification to only those individuals who are Members of CPA Ontario or a CPA Provincial Body.
- To strengthen the disclosure provided within Regulation 6-6, in August 2016, the definition of the "external audit pre-approved program route" was expanded upon to include explicit reference to the chargeable hour requirement to satisfy the Qualifying Experience Requirement required for licensure eligibility.

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

For the purpose of this question, CPA Ontario defines "applicant" to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration or Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

EDUCATION POLICIES

- The simplification of regulatory guidance has positively impacted applicants in terms of increased awareness of the regulatory framework.

PRACTICAL EXPERIENCE

- The impact on applicants has been negligible.

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

EDUCATION POLICIES

- The impact on CPA Ontario has been administrative in nature.

PRACTICAL EXPERIENCE

- The impact on CPA Ontario has been in strengthening its governance of the mentorship program as a whole, including the ongoing monitoring and enforcement of mentor obligations.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

INFORMATION SESSION

- In October 2016, CPA Ontario collaborated with the Toronto Chapter of the Institute of Chartered Accountants of India to host a networking/information session specific to the needs of members of the Institute of Chartered Accountants of India.

SELF-ASSESSMENT TOOL

- In 2016, CPA Ontario launched an on-line, publicly accessible, self-assessment tool for applicants with a degree, or those who are currently enrolled in a post-secondary institution in Ontario, to assist these individuals in determining if (and how) they qualify for entry into the CPA Professional Education Program.

CPA PROFESSIONAL EDUCATION PROGRAM COURSE AUDIT

- During 2016, transitional Students who previously completed the equivalent module through a legacy program (or equivalent) were given the opportunity to audit (attend without formally enrolling in) certain CPA Professional Education Program modules.

PRACTICAL EXPERIENCE

- During 2016, the following resources/tools were developed and made accessible to applicants:
 - PERT Quick Reference Guide – tips on how to complete certain tasks in PERT;
 - Guide for Co-op Students – tips on how to register and report practical experience;
 - Technical Competencies Video – a guide on the technical competencies and how to complete the experience reporting requirements in PERT;
 - Enabling Competencies Video – a guide on the enabling competencies and how to complete the experience reporting requirement in PERT; and
 - Mentorship Lifecycle Tool – an interactive resource to help Students and their mentors navigate through the mentorship journey with step-by-step guidance on what to do in each phase.

PARTNERSHIP WITH MICROSKILLS

- In 2016, CPA Ontario was a program partner for the Bridge to Employment: Business Services Accounting Stream with MicroSkills and Seneca College. The bridging program is funded by the Government of Canada and the Ministry of Citizenship, Immigration and International Trade. The goal of the Bridge to Employment program is to help internationally educated professionals move quickly into the labour market in Ontario. MicroSkills works with internationally educated professionals who have mid to senior-level experience and academic credentials, but little or no Canadian job experience.

- The Accounting Stream program components include: individual career planning; orientation to the Canadian business culture and communication; in-depth knowledge of sector and industry requirements; occupation specific upgrading; job search and retention strategies; optional work experience placements; access to local industry and occupational networks; and mentoring opportunities.
- The two components of the occupation-specific skills upgrading are the CPA Preparatory Courses in Taxation and Business Law.
- CPA Ontario supports the recruitment of participants into the bridging program by jointly hosting orientation sessions with MicroSkills and providing information on the CPA Certification Program and the pathways to obtain the Chartered Professional Accountant designation.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

INFORMATION SESSION

- The information session has positively impacted applicants by providing them with access to customized resources and individualized counselling.

SELF-ASSESSMENT TOOL

- The results provided by the self-assessment tool provide timely feedback, at no cost, on if (and how) an applicant may qualify for entry into the CPA Professional Education Program. This has positively impacted applicants as it eliminates the need for these individuals to incur the costs associated with an official transcript assessment. The timely feedback also leads to an improved applicant experience.

CPA PROFESSIONAL EDUCATION PROGRAM COURSE AUDIT

- The impact to applicants is an increase in their confidence level, especially for those who feel insecure about their prior learning or those who may have been unsuccessful on certain subject-area competencies, as they prepare for the Common Final Examination.

PRACTICAL EXPERIENCE

- The impact on applicants is that of increased transparency (and corresponding empowerment) as they are able to obtain responses through non-traditional methods versus via initial telephone and email inquiry.

PARTNERSHIP WITH MICROSKILLS

- The impact to applicants is improved access to customized resources and individualized counselling.

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

INFORMATION SESSION

- The impact to CPA Ontario has been an increased volume of applications from individuals who hold membership with the Institute of Chartered Accountants of India.

SELF-ASSESSMENT TOOL

- The impact to CPA Ontario has been greater efficiencies in workflow as the tool has eliminated the need for an applicant to submit requests for a transcript assessment before they are ready to register as a Student in the CPA Certification Program.

CPA PROFESSIONAL EDUCATION PROGRAM COURSE AUDIT

- The impact to CPA Ontario has been improved service delivery as CPA Ontario staff are able to counsel and provide applicants with the option to “audit” a module.

PRACTICAL EXPERIENCE

- The impact to CPA Ontario has been workflow efficiencies as these resources (guides, videos, tools) have enabled applicants to research matters on their own, which has led to a reduction in email and call volumes for simple/administrative inquiries and has allowed CPA Ontario staff to focus their attention on more complex inquiries.

PARTNERSHIP WITH MICROSKILLS

- The impact on CPA Ontario has been helping to expand its presence in the internationally educated professionals' community and building relationships with corporate partners, the Government of Canada, and the Ministry of Citizenship, Immigration and International Trade.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

There were no improvements/changes of significance during the period January 1, 2016 to December 31, 2016.

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

Not applicable.

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

Not applicable.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

There were no improvements/changes of significance during the period January 1, 2016 to December 31, 2016.

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

Not applicable.

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

Not applicable.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

WORLD EDUCATION SERVICES

- In May 2016, CPA Ontario staff attended the World Education Services Stakeholder Forum on the Recognition of the Educational Qualifications of Refugees. This invitation-only event was intended for stakeholders to learn about and provide input on World Education Services' Credential Evaluation Initiative (created to assist people coming from refugee-like situations who need their educational qualifications recognized).

ONTARIO REGULATORS FOR ACCESS

- Throughout 2016, CPA Ontario staff attended quarterly Ontario Regulators for Access Consortium meetings. The Ontario Regulators for Access was officially formed in 2001 to encourage the collective collaboration of regulators of self-regulated professions in Ontario on matters related to internationally trained individuals and their access to practice in Ontario. Meeting highlights include updates from the Office of the Fairness Commissioner and the Ontario Human Rights Commission, and the sharing of best practices relating to the assessment and registration of internationally trained professionals across the self-regulatory bodies in the province.

TRANSFER CREDIT WORKING COMMITTEE

- In 2016, CPA Ontario staff participated in meetings of the Transfer Credit Working Committee to ensure that Ontario-specific issues are understood and considered in the development of national (inter-provincial) policies for internationally trained accountants. These meetings were also used to inform CPA Ontario staff of assessment matters arising in other CPA Provincial Bodies.

TRANSCRIPT EVALUATION SUPPORT SYSTEM

- In April 2016, CPA Canada launched the Transcript Evaluation Support System, an online tool (hosted on a CPA Canada intranet site) that is available for staff of the CPA Provincial Bodies to access. The purpose of the Transcript Evaluation Support System is to collect information on approved post-secondary institute course mappings (based on past decisions made by CPA Provincial Bodies) and aid in consistent decision making across the country.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

WORLD EDUCATION SERVICES

- Applicants have benefited from CPA Ontario’s relationship with World Education Services because best practices utilized by other regulatory bodies have now been implemented at CPA Ontario thereby leading to an improved applicant experience.

ONTARIO REGULATORS FOR ACCESS

- Applicants have benefited from CPA Ontario’s participation in these meetings because best practices utilized by other regulatory bodies have now been implemented at CPA Ontario thereby leading to an improved applicant experience.

TRANSFER CREDIT WORKING COMMITTEE

- Applicants have benefited from CPA Ontario's participation in these meetings because best practices utilized by other regulatory bodies have now been implemented at CPA Ontario thereby leading to an improved applicant experience.

TRANSCRIPT EVALUATION SUPPORT SYSTEM

- Applicants have benefited from the Transcript Evaluation Support System as it has resulted in consistent decision making across the country and has led to faster processing times for complex assessment requests as assessors are able to leverage and learn from decisions made by their counterparts across the country. The Transcript Evaluation Support System has also led to a better applicant experience as, in some cases, it has eliminated the need for the applicant to provide CPA Ontario with course syllabi from their post-secondary institution – which historically has been an onerous task for internationally educated applicants.

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

WORLD EDUCATION SERVICES

- Participation in World Education Services stakeholder forums and gaining access to World Education Services resources have enabled CPA Ontario staff to share best practices, disseminate knowledge, and learn from the experiences of other regulators and subject-matter experts.

ONTARIO REGULATORS FOR ACCESS

- Participation in these meetings have served as a forum for sharing best practices, disseminating knowledge, and learning from the experiences of other regulators and subject-matter experts.

TRANSFER CREDIT WORKING COMMITTEE

- Participation in committee meetings has led to collaborative policy development with the interests of CPA Ontario Students at the forefront. These meetings have also served as a forum for sharing best practices and disseminating knowledge.

TRANSCRIPT EVALUATION SUPPORT SYSTEM

- The Transcript Evaluation Support System has resulted in operational efficiencies (reduced processing time and effort) for CPA Ontario, as assessors are able to leverage upon information obtained and/or decisions made by other CPA Provincial Bodies where similar fact patterns exists. The Transcript Evaluation Support System has also enabled less-experienced assessors to learn from the decisions made by their counterparts in other CPA Provincial Bodies.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

For the purpose of this question, CPA Ontario defines “mutual recognition agreements” to mean all agreements that are of a reciprocal nature between CPA Ontario and an accounting body outside of Canada.

RE-NEGOTIATED AGREEMENTS

- Although there have been no new mutual recognition agreements entered into during the period January 1, 2016 to December 31, 2016, CPA Canada is re-negotiating many of the agreements currently in place. This is being done to align the terms/conditions of each agreement with that of the CPA Certification Program and/or unification of the three Canadian accounting bodies. In this regard, agreements that would have otherwise expired, have been extended (CPA Ontario will continue to honor their terms/conditions) on the basis of good faith until successor agreements have been duly executed.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

RE-NEGOTIATED AGREEMENTS

- The re-negotiation process has positively impacted applicants as they will continue, even after the expiration of the agreement and during the process of re-negotiation, to be able to use the historical pathways to membership in CPA Ontario provided under these agreements.

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

RE-NEGOTIATED AGREEMENTS

- The impact to CPA Ontario has been demonstrated in the increased volume of applications under existing mutual recognition agreements as applicants seek to use the historical pathways to membership.

I) 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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE PROGRAM

- In the summer of 2016, the entry and technical courses of the Advanced Certificate in Accounting and Finance Program were replaced with equivalent CPA Preparatory Courses. This change was made following a detailed review of both sets of courses that revealed many similarities in learning content. Prior to this change, in the spring of 2016, three courses (Economics, Statistics and Business Communication) were removed from the Advanced Certificate in Accounting and Finance Program as it was determined that awareness of these topics was not a requirement for someone wishing to complete the certificate. Also occurring in 2016, the Applied Course “Accounting Software Applications” was offered through a third-party (Sage) and not CPA Canada.
- The academic year for this Program was changed from September to August to January to December to align with that of the CPA Certification Program.
- In 2016, CPA Ontario began charging transcript assessment (and reassessment) fees for applications relating to the Advanced Certificate in Accounting and Finance Program to align with the assessment (reassessment) fees charged for Students in the CPA Certification Program. Legacy Chartered Accountant, Certified Management Accountant and Certified General Accountant Students who previously may have been exempt from an assessment (or reassessment) fee were now subject to these fees if they chose to pursue enrollment in the Advanced Certificate in Accounting and Finance Program.

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

For the purpose of this question, CPA Ontario defines “applicant” to mean:

- those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (*Regulation 6-1, Student Registration* or *Regulation 6-4, Legacy CA Student Registration*) or CPA Ontario Applicant (*Regulation 6-2, Applicant Registration*); and
- those individuals who are contemplating registration with CPA Ontario as either a Student (*Regulation 6-1, Student Registration*) or Applicant (*Regulation 6-2, Applicant Registration*).

A copy of these regulations can be found on the CPA Ontario website.

ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE PROGRAM

- The replacement of the technical courses with CPA Preparatory Courses provides enrollees in the Advanced Certificate in Accounting and Finance Program with the ability to transfer into the CPA Certification Program, if they so choose, and have these technical courses recognized as meeting some of the subject-area prerequisite education requirements.
- The change in academic year simplifies future entry into the CPA Certification Program, if enrollees in the Advanced Certificate in Accounting and Finance Program so choose.
- The introduction of a transcript assessment fees provide for consistency in the assessment process as a whole and eliminates inconsistencies between CPA Ontario Student assessments and Advanced Certificate in Accounting and Finance enrollee assessments.
- Offering the “Accounting Software Applications” course through Sage versus CPA Canada enables enrollees to benefit from a lower-priced course and the certificate of completion awarded by the third party. The latter may be valued by current and prospective employers.

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

ADVANCED CERTIFICATE IN ACCOUNTING AND FINANCE PROGRAM

- There are many synergies and efficiencies created by using the CPA Preparatory Courses for both the CPA Certification Program and the Advanced Certificate in Accounting and Finance Program. In particular, this change has enabled CPA Ontario to streamline the enrolment and exam offering processes as a whole thereby eliminating redundant workflow and time-consuming tasks for CPA Ontario staff.
- The changes to academic year and assessment fee structure have improved the workflow for many processes and resulted in resource efficiencies.
- The impact of the change to the “Accounting Software Applications” had a negligible impact for CPA Ontario.

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

ENABLING LEGISLATION

There were no changes to the *Chartered Accountants Act, 2010*, *Certified General Accountants Act, 2010* or *Certified Management Accountants Act, 2010* during the period January 1, 2016 to December 31, 2016.

CPA ONTARIO BYLAW & REGULATION CHANGES

During 2016, several housekeeping changes were made to CPA Ontario's bylaws and regulations. Material changes have been identified below. A copy of these changes can be found on the CPA Ontario website.

- *CPA Code of Professional Conduct* (new February 26, 2016, last amended August 26, 2016);
- *Rules of Professional Conduct* (repealed and replaced by the *CPA Code of Professional Conduct*, February 26, 2016);
- *Council Interpretations* (repealed and replaced by the *CPA Code of Professional Conduct*, February 26, 2016);
- *Regulation 4-2, Dues* (last amended November 18, 2016);
- *Regulation 4-7, Issuance and Use of Designations* (last amended September 22, 2016);
- *Regulation 6-1, Student Registration* (last amended November 29, 2016);
- *Regulation 6-1: Registrar's Guidelines* (integrated into *Regulation 6-1, Student Registration* as Schedule G June 21, 2016);
- *Regulation 6-2, Applicant Registration* (last amended June 21, 2016);
- *Regulation 6-4, Legacy CA Student Registration* (last amended November 29, 2016);
- *Regulation 6-4: Registrar's Guidelines* (integrated into *Regulation 6-4, Legacy CA Student Registration* as Schedule E June 21, 2016);
- *Regulation 6-6, CPA Practical Experience Requirement* (last amended August 29, 2016);
- *Regulation 9-1, Public Accounting Licensing* (last amended March 22, 2016);

- *Regulation 10-1, Practice Inspection* (last amended November 18, 2016);
- *Academic Prerequisite Review and Recognition Standards Policy* (integrated into *Regulation 6-1, Student Registration* as Schedule J and repealed as a standalone Policy effective June 21, 2016);
- *Practical Experience Requirements Policy* (integrated into *Regulation 6-4, Legacy CA Student Registration* as Schedule F June 21, 2016);
- *CPA Prerequisite Education Program Guidelines* (integrated into *Regulation 6-1, Student Registration* as Schedule H and repealed as standalone Guidelines effective June 21, 2016);
- *CPA Professional Education Program Guidelines* (integrated into *Regulation 6-1, Student Registration* as Schedule I and repealed as standalone Guidelines effective June 21, 2016);
- *Honorary Member Policy* (new September 22, 2016); and
- *Transcript Assessment Policy* (new June 21, 2016).

THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO BYLAW & REGULATION CHANGES

During 2016, several housekeeping changes were made to The Certified General Accountants Association of Ontario bylaws and regulations. Material changes have been identified below:

- Bylaw 3 (Governance), Bylaw 4 (Membership) and Bylaw 6 (Students) (changes adopted by the Board on April 18, 2016, ratified by the Members on September 22, 2016); and
- Bylaw 3 (Governance), Bylaw 4 (Membership) and Bylaw 6 (Students) (changes adopted by the Board on June 17, 2016, ratified by the Members on September 22, 2016).

CERTIFIED MANAGEMENT ACCOUNTANTS OF ONTARIO BYLAW & REGULATION CHANGES

During 2016, several housekeeping changes were made to the Certified Management Accountants of Ontario bylaws and regulations. Material changes have been identified below:

- Bylaw 3 (Governance) and Bylaw 4 (Membership) (changes adopted by the Board on August 12, 2016, ratified by the Members on September 22, 2016).

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2. Quantitative Information

a) Languages

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

Language	Yes/No
English	Yes
French	No

Other (please specify)

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- "**application information materials**" means all information pertaining to the cycle and sequence of events from recruitment to admission to membership.
- "**applicant**" means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.

b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	9797
Female	11024
None of the above	93

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- "**applicant**" means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.
- "**none of the above**" has been used to categorize applicants who have not self-declared their gender as either "male" or "female".
- the data provided for question 2b consists of CPA Ontario's applicant population as at December 31, 2016.

c) Gender of members

Indicate the number of members in each category as applicable. Select the option that best corresponds to the terminology used by your organization.

Gender	Number of Members
Male	53085
Female	36394
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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- "member" means any individual who is admitted as a Member of CPA Ontario according to its bylaws, but does not include a Student or Applicant.
- "none of the above" has been used to categorize Members who have not self-declared their gender as either "male" or "female".
- "honorary members" have been excluded from the counts above as they are not a subset of the Associate class (see response to question 2h).
- the data provided for question 2c consists of CPA Ontario's Member population as at December 31, 2016.

d) Jurisdiction where applicants obtained their initial education

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Albania 1		
			Argentina 4		
			Australia 11		
			Bangladesh 8		
20120	29	126	Brazil 5	0	20914
			China 11		
			Colombia 2		
			Dominican Republic 1		
			Ecuador 1		

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Egypt 1		
			France 2		
			Ghana 1		
			Greece 1		
			Guatemala 1		
			India 227		
			Iran 12		
			Israel 7		
			Italy 2		
			Kenya 6		
			Lebanon 2		
			Malaysia 2		
			Mexico 2		
			Nepal 3		
			New Zealand 1		
			Nicaragua 1		
			Nigeria 53		
			Pakistan 76		
			Peru 5		
			Philippines 66		
			Korea, Republic Of 4		
			Romania 1		
			S. Africa 12		
			Sri Lanka 9		
			Syrian Arab Republic 2		
			Turkey 3		
			Ukraine 1		
			U.K. 85		
			Venezuela 1		
			Zambia 1		
			Zimbabwe 1		
			Hong Kong 3		
			Serbia 1		
			Total 639		

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

Additional comments:

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"applicant"** means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.
- **"initial education in the profession or trade"** means the accounting body outside of Canada that the applicant is a member of (or CPA Provincial Body that the applicant is a member in or registered with as a student) and that membership (or similar affiliation in the case of CPA Provincial Bodies) has been used by the applicant as the basis for registration with CPA Ontario.
- the data provided for question 2d consists of CPA Ontario's applicant population as at December 31, 2016.

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

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Australia 17		
			China 1		
			India 15		
			Ireland 3		
			Japan 1		
			New Zealand 1		
			Pakistan 1		
2136	272	19	Philippines 2	0	2693
			S. Africa 5		
			U.K. 207		
			Zimbabwe 4		
			Hong Kong 7		
			Scotland 2		
			Total 266		

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

Additional comments:

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"applicant"** means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.
- **"initial education in the profession or trade"** means the accounting body outside of Canada that the applicant is a member of (or CPA Provincial Body that the applicant is a member in or registered with as a student) and that membership (or similar affiliation in the case of CPA Provincial Bodies) has been used by the applicant as the basis for registration with CPA Ontario.
- the data provided for question 2e consists of all applicants who were admitted to membership in CPA Ontario during the period January 1, 2016 to December 31, 2016.

f) Jurisdiction where members were initially trained

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Argentina 1		
			Australia 58		
			Belgium 1		
			China 3		
			Czech Republic 1		
			Germany 1		
			Ghana 1		
			India 255		
83375	3419	488	Ireland 50	0	89479
			Israel 3		
			Japan 5		
			Kenya 3		
			Malaysia 1		
			Malta 1		
			Mexico 5		
			Netherlands 1		
			New Zealand 38		
			Nigeria 2		

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Pakistan 69		
			Philippines 24		
			S. Africa 393		
			Sri Lanka 13		
			Macedonia, The Former Yugoslav 1		
			Turkey 1		
			U.K. 1118		
			Zimbabwe 20		
			Hong Kong 27		
			Scotland 101		
			Total 2197		

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

Additional comments:

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"member"** means any individual who is admitted as a Member of CPA Ontario according to its bylaws, but does not include a Student or Applicant.
- **"honorary members"** have been excluded from the counts above as they are not a subset of the Associate class (see response to question 2h).
- **"initial education in the profession or trade"** means the accounting body outside of Canada (or CPA Provincial Body) that the CPA Ontario Member used as the basis for registration with CPA Ontario.
- the data provided for question 2f consists of CPA Ontario's Member population as at December 31, 2016.

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 1st to December 31st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
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New applications received	3869	254	75	484	0	4682
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	3850	253	75	481	0	4659
Inactive applicants (applicants who had no contact with your organization in the reporting year)	19	1	0	3	0	23
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	0
Applicants who became FULLY registered members	2136	272	19	266	0	2693
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence³	1	0	0	0	0	1

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

Additional comments:

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"applicant"** means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.

- **"initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)"** means the accounting body outside of Canada that the applicant is a member of (or CPA Provincial Body that the applicant is a member in or registered with as a student) and that membership (or similar affiliation in the case of CPA Provincial Bodies) has been used by the applicant as the basis for registration with CPA Ontario.
- **"new applications received"** means requests for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2) that were approved during the period January 1, 2016 to December 31, 2016. A copy of these regulations can be found on the CPA Ontario website.
- **"applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)"** means the subset of "new applications received" that have continued to remain registered as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2) at December 31, 2016. A copy of these regulations can be found on the CPA Ontario website. This line item does not relate to public accounting licensure.
- **"inactive applicants (applicants who had no contact with your organization in the reporting year)"** means the subset of "new applications received" that have not continued to remain registered as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2) at December 31, 2016. A copy of these regulations can be found on the CPA Ontario website.
- **"applicants who met all requirements and were authorized to become members but did not become members"** means CPA Ontario Students (Regulations 6-1 or 6-4) or CPA Ontario Applicants (Regulation 6-2) who met all the requirements for membership during the period January 1, 2016 to December 31, 2016 but chose not to become a member or their admission to membership was delayed for administrative or other reasons. A copy of these regulations can be found on the CPA Ontario website.
- **"applicants who became FULLY registered members"** means applicants who were admitted to membership in CPA Ontario during the period January 1, 2016 to December 31, 2016 (see question 2e).
- **"applicants who were authorized to receive an alternative class of licence but were not issued a licence"** is not applicable as CPA Ontario does not have tiered membership for the "associate" class of Member but would apply to the "honorary" class of Member (see question 2h). This line item does not relate to public accounting licensure.
- **"applicants who were issued an alternative class of licence"** means those individuals elected to the "honorary" class of membership (see question 2h) during the period January 1, 2016 to December 31, 2016. This line item does not relate to public accounting licensure.

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)	Associate	<p>Description (a)</p> <p>CPA Ontario Bylaw 4.3 states that there shall be four classes of membership: Associates, Fellows, Life Members and Honorary Members. The majority of CPA Ontario's membership consists of individuals belonging to the Associate class. Associate members are admitted to membership by the Registrar (see CPA Ontario Bylaw 4.4).</p>
b)	Fellow	<p>Description (b)</p>

		Fellows are a subset of the Associate class. Fellows are elected (or deemed elected) to this class of membership consequent to a vote cast by CPA Ontario's Council (see CPA Ontario Bylaw 4.6)
c)	Life Member	<p align="center">Description (c)</p> <p>Life Members are a subset of the Associate class. Life Members are elected (or deemed elected) to this class of membership consequent to a vote cast by CPA Ontario's Council (see CPA Ontario Bylaw 4.7)</p>
d)	Honorary Member	<p align="center">Description (d)</p> <p>Honorary Members are not a subset of the Associate class. Honorary Members are elected to this class of membership consequent to a vote cast by Associate Members at a meeting of the Members (see CPA Ontario Bylaw 4.8)</p>
e)	n/a	<p align="center">Description (e)</p> <p align="center">n/a</p>
f)	n/a	<p align="center">Description (f)</p> <p align="center">n/a</p>
g)	n/a	<p align="center">Description (g)</p> <p align="center">n/a</p>
h)	n/a	<p align="center">Description (h)</p> <p align="center">n/a</p>
i)	n/a	<p align="center">Description (i)</p> <p align="center">n/a</p>
j)	n/a	<p align="center">Description (j)</p>

n/a

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year.

i) Reviews and appeals processed

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

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

from January 1 st to December 31 st of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	0	0	1	2	0	3
Applicants who initiated an appeal of a registration decision	0	0	1	2	0	3
Appeals heard	0	0	0	2	0	2
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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"applicant"** means those individuals who have submitted a completed application and have been approved for registration as a CPA Ontario Student (Regulations 6-1 or 6-4) or CPA Ontario Applicant (Regulation 6-2). A copy of these regulations can be found on the CPA Ontario website.
- **"initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)"** means the accounting body outside of Canada that the applicant is a member of (or CPA Provincial Body that the applicant is a member in or registered with as a student) and that membership (or similar affiliation in the case of CPA Provincial Bodies) has been used by the applicant as the basis for registration with CPA Ontario.
- **"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"** include only those matters considered by CPA Ontario's Membership Committee in accordance with CPA Ontario's bylaws, regulations and the Rules of Practice and Procedure. Requests for internal review (eg. second opinion) have been excluded as they are not tracked by CPA Ontario.
- **"registration"** means the cycle and sequence of events from recruitment to admission to membership.
- **"appeal"** means matters considered by CPA Ontario's Membership Committee in accordance with CPA Ontario's bylaws, regulations and the Rules of Practice and Procedure and does not include requests for internal review (eg. second opinion).
- the data provided for question 2i consists of activity during the period January 1, 2016 to December 31, 2016.

j) Paid staff

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

When providing information for each of the categories in this section, you may want to use decimals if you count your staff using half units. For example, one full-time employee and one part-time employee might be equivalent to 1.5 employees.

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

Category	Staff
Total staff employed by the regulatory body	297
Staff involved in appeals process	2
Staff involved in registration process	11

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 reminded that this information relates to the functionally unified CPA Ontario and is being provided on behalf of all three legacy organizations.

The analysis of data provided in this report with that of historical data is limited by the assumptions used by each legacy body for a particular reporting year. CPA Ontario's assumptions for the 2016 reporting year have been noted below.

For the purpose of this question, CPA Ontario has made the following assumptions:

- **"registration"** means the cycle and sequence of events from recruitment to admission to membership.
- **"appeal"** means matters considered by CPA Ontario's Membership Committee in accordance with CPA Ontario's bylaws, regulations and the Rules of Practice and Procedure and does not include requests for internal review (eg. second opinion).
- **"staff involved in appeals process"** consists of 2 full-time-equivalent staff with dedicated appeal-related responsibilities in the Office of the General Counsel. Support staff and non-staff committee members have not been included.
- **"staff involved in the registration process"** consists of 5 full-time-equivalent staff in the Office of the Registrar and 6 full-time-equivalent staff in the Student Services area with responsibilities relating to the registration of CPA Ontario Students (under Regulations 6-1 or 6-4) or CPA Ontario Applicants (under Regulation 6-2). Support staff, non-staff committee members, and others who may be involved in all remaining aspects of the cycle and sequence of events from recruitment to admission to membership have not been included.

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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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