

# Fair Registration Practices Report

## Chartered Professional Accountants Ontario (2018)

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

This Fair Registration Practices Report was produced as required by:

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

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## 1. Qualitative Information

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

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

##### Student, Member and Applicant Regulation Changes

##### ***New Regulation 9-1 Student Registration, Obligations and Standing***

Former Regulations 6-1 and 6-6 have been combined into a new *Regulation 9-1 Student Registration, Obligation and Standing*. All current CPA Ontario Council policies applicable to students are now found in the Appendices of this new regulation including the Academic Code of Conduct, the Transfer Credit Policy, the Transcript Assessment Policy, a new principles-based Student Code of Conduct, the CPA Ontario Practical Experience Requirements Policy that combines national requirements with CPA Ontario modifications, and the Harmonized Education Policies which have removed any duplication between the Ontario student regulations and the CPA Canada Harmonized Education Policies (CPA HEP).

The new regulation contains clearer and more detailed provisions in respect to suspension, reinstatement, deregistration and reregistration, reapplication, resignation and the need for students to disclose if they become bankrupt. Clarity has also been provided within the regulation as to when the Registrar or VP Student Services may refuse an application for registration and why and when the Registrar or VP Student Services would not register an individual. This includes not registering any student who fails to provide any information or document as required by the regulation or provides information or a document that is false or misleading. The regulation clearly provides that the Registrar or VP Student Services shall not register a student without being satisfied that the registration will not place any member of the public at risk or bring the reputation of the profession into disrepute. Students are made aware that it is their responsibility to ensure they are legally entitled to be employed and/or to study in Ontario during the period they are a student.

Other important regulation updates include:

- **Good Character and Credibility:** please refer to the Admission and Registration Committee below.
- **Extension of Time:** Registrar or VP Student Services has discretion in extraordinary circumstances to extend time periods.
- **Inactive Applications:** if a response is not received from a student within 60 days, CPA Ontario may close the application. This applies to prospects, potential students and students who have not moved forward with an assessment or registration application, as applicable. Individuals are made aware that it is their responsibility to ensure their application is complete and accurate and is received by CPA Ontario.
- **Reregistration (After Deregistration):** students who are deregistered can only reregister in extraordinary circumstances.
- **Reapplication After Registration Refused:** there is now a five-year waiting period before a student is permitted to reapply, except in certain circumstances.
- **CFE Conditional Enrolment:** students who have been allowed to conditionally write the Common Final Examination (CFE) must provide all outstanding documentation by a specified date. Failure to provide the required documentation by the deadline will result in an unsuccessful attempt.
- **Practice Prohibition:** it is now explicit that students are not authorized to practise public accounting or provide accounting services to the public except under supervision of a member in good standing and within a firm that is appropriately registered.

- **Student Transfers:** the deadline for when a student transferring to CPA Ontario from another province/region must discontinue/terminate their registration with the other provincial/regional body has been reduced from three months to 60 days.
- **Accommodation:** greater detail on accommodation, special considerations and special circumstances was added to the regulation. Note that this detailed information had previously existed only on the website.

### ***New Regulation 7-1: Admission to Membership, Obligations and Standing***

In November 2018, *Regulation 6-2 Applicant Registration* was repealed and folded into *Regulation 7-1 Admission to Membership, Obligations and Standing*, along with *Regulation 4-1 Admission to Membership* and *Regulation 4-3 Obligations and Standing*.

Changes captured in the new regulation include:

- Removing the two-step application process for applicants applying from accounting bodies with which CPA Ontario has a Legacy CA mutual recognition agreement (MRA) or reciprocal membership agreement (RMA). These applicants can now apply directly for admission to membership. This makes the process more efficient and saves costs for the applicants.
- The definition of "Resident of Canada" has been clarified. It means an applicant who has landed in Canada as evidenced by government documentation, as well as any other individual deemed to be a resident of Canada under the *Income Tax Act*.
- The definition of "University Degree" has also been clarified. By adding the definition found in *Regulation 9-1 Student Registration, Obligation and Standing*, applicants will better understand the specifics of this requirement.
- Clarification around the rules for applicants who are denied admission to membership.

### **Admission and Registration Committee**

The Admission and Registration Committee (ARC) is the new name for CPA Ontario's Membership Committee. Previously set out in various governing documents, the new *Regulation 6-1: Admission and Registration Committee* consolidates the jurisdiction, structure and mandate of the ARC's powers and obligations to better meet the requirements of a fair and independent adjudicative committee for students and applicants.

One of the ARC's new responsibilities is to hold hearings on application matters of good character or credibility as referred by the Registrar or VP Student Services. Previously, such matters were decided at first instance by the Registrar or VP Student Services, and students/applicants could appeal that decision to the Membership Committee. Now the ARC will review and decide these matters at first instance with appeals going to the Appeal Committee.

### **Rules of Practice and Procedure**

The ARC has approved new Rules of Practice and Procedure, which increase the efficiency of appeals from decisions of the Registrar and VP Student Services by requiring the decision-maker, rather than the appellant, to compile a "record of determination". The record of determination contains all documentation to be considered by the original decision-maker in making the decision that is under appeal. The student/applicant then has 15 days to provide a written response or new evidence.

### **Dedicated ARC Webpage**

CPA Ontario created dedicated webpages for all the adjudicative tribunals including the ARC. On the ARC webpage, clear, consistent and complete information on how to proceed with an administrative appeal is provided for students/applicants including "Judicial Review" which provides a final recourse for those unsatisfied with decisions of the Appeal Committee.

### **Elimination of the CA Reciprocity Examination**

As of June 2018, applicants from accounting bodies with which CPA Ontario has an MRA or RMA are no longer required to successfully complete the CA Reciprocity Examination (CARE) prior to admission to membership.

### **Acceptable Alternative Document**

Effective August 2018, an internal policy was created to ensure decision-making consistency when reviewing any requests for alternative documentation from students/applicants. This policy includes examples of situations in which alternative documentation may be accepted. In addition, our website provides an email address for students/applicants looking to provide such documentation.

### **New Online MRA and RMA Application Process**

In November 2018, CPA Ontario launched a new online application process for applicants applying for admission to membership based on an MRA or RMA. All applicants (subject to accessibility considerations) are required to submit their application online through the MRA portal. Applicants are also required to submit their payment through the MRA portal.

### Legacy Completers Transition Provision

In December 2018, CPA Ontario's Council resolved that any legacy accounting program completer be allowed to apply for the right to transition to the CPA Professional Education Program as a transitional student, subject to the conditions already prescribed in *Regulation 9-1 Student Registration, Obligation and Standing*.

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

### Student, Member and Applicant Regulation Changes

The regulations now generally provide alignment of member and student/applicant rights and processes and codify current practice. For the sake of clarity, transparency and completeness, *Regulation 9-1 Student Registration, Obligation and Standing*, within the new regulation ordering, consolidates multiple previous regulations as well as related Council policies. The language is simplified, and all student/applicant obligations are now in one place, making it easier for students/applicants to understand the requirements and to comply with their obligations. Duplication has been eliminated. The clearer and more detailed provisions around suspension, reinstatement, deregistration and reregistration, reapplication, and resignation align with the member obligations and provide, in easy to understand language, what the ramifications are to the student/applicant's registration. Details on specific improvements are found in Section 1.a) i) above.

### Admission and Registration Committee

When the Registrar or VP Student Services is not satisfied that a student/applicant meets the good character or credibility requirements for admission or registration, students/applicants will now have an opportunity to appear at a hearing before this independent committee to make their case and explain their specific circumstances. This enhancement meets the requirements of procedural fairness and independence for an adjudicative committee and helps to increase the transparency and objectivity of these decisions for applicants and students.

### Rules of Practice and Procedure

The new Rules of Practice and Procedure reduce confusion for appellants as to the documents needed for an appeal and eliminate unnecessary steps.

### Dedicated ARC Webpage

The ARC webpage, with specific tribunal information available online, provides clear, comprehensive information to students and applicants whenever they need it, reducing the necessity to interact with CPA Ontario staff unless required for a specific, targeted response.

This public facing webpage outlines the essential elements of the ARC while increasing clarity and transparency for students and applicants including reference to "Judicial Review" for those looking to appeal final decisions of the Appeal Committee.

### Elimination of the CA Reciprocity Examination

This change has created a more streamlined and less expensive route to membership.

### Acceptable Alternative Documents

This change improves decision-making consistency and increases clarity for students and applicants.

### New Online MRA and RMA Application Process

Applicants can now check the status of their application by logging into the new MRA portal, improving access and the transparency of the process.

### Legacy Completers Transition Provision

This change provides legacy accounting program completers with a viable option to continue on their path to membership, allowing them to avoid deregistration.

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

### Student, Member and Applicant Regulation Changes

New CPA Ontario governing documents took effect on November 19, 2018. All related processes and procedures, along with all public facing material impacted by changes to the governing documents, were reviewed and updated, including the website, online applications, forms and communications.

It is too soon to comment on the impact on CPA Ontario staff of many of the changes, particularly those dealing with extension of timelines for reviews and bankruptcy disclosure requirements. This is being closely monitored by the VP

Student Services. Currently, existing staff resources are managing the incoming requests to ensure that students/applicants are receiving appropriate communications to clearly manage their expectations.

A separate email queue through our Avaya email telephone system has been set up to facilitate special timeline extension requests and a CPA Ontario Registration Specialist is managing these inquiries to ensure students/applicants receive clear and timely communications around the receipt of their requests. A defined process has also been set up to manage reregistration requests. The CPA Ontario Transcript and Registration teams have received enhanced training, as has the Customer Service Centre, so that students/applicants are receiving consistent messaging.

Certain clarifying changes to *Regulation 7-1: Admission to Membership, Obligations and Standing*, such as definitions of "University Degree" and "Resident of Canada", have helped applicants better understand eligibility requirements without seeking clarification by phone or email from CPA Ontario staff, leaving staff more time to assess applications.

#### **Admission and Registration Committee**

The addition of good character and credibility hearings may lead to a need for increased staffing to manage the additional oral hearings. Also, with the anticipated increase in oral hearings, there will be increased communication with ARC panel members and Independent Legal Counsel.

ARC panel members and CPA Ontario staff benefit from the creation of a single source document that consolidates the relevant information on the ARC for quick and easy reference.

#### **Rules of Practice and Procedure**

The new Rules of Practice and Procedure will reduce the number of communications and time required to prepare a matter for appeal and ensure the ARC panel members have all necessary information to make an appropriate determination.

#### **Dedicated ARC Webpage**

The webpage is an excellent resource for the Customer Service Centre, ensuring consistent communications with students and applicants.

#### **Elimination of CA Reciprocity Examination**

This change may initially create a higher volume of MRA and RMA applicants entering the membership stream more quickly, with a corresponding impact on CPA Ontario staff resources.

#### **Acceptable Alternate Documents**

This change formalizes an existing practice that helps CPA Ontario staff make more consistent decisions to increase fairness and flexibility when dealing with these situations.

#### **New Online MRA and RMA Application Process**

The new online application process helps applicants more efficiently provide a complete application with all the required supporting documentation. This creates a more streamlined, less paper intensive process with less CPA Ontario staff time spent on collecting and entering documents and more time spent assessing applications for eligibility.

#### **Legacy Completers Transition Provision**

It is expected this change will be managed with existing CPA Ontario staff resources. The CPA Ontario Transcript and Registration teams have received enhanced training, as has the Customer Service Centre, so that students receive consistent messaging. Further, the website has been updated with frequently asked questions to improve ease of use.

### **b) Assessment of qualifications**

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

##### **Improved Transcript Intake Process**

Enhancements were made to the intake of official transcripts over the past year. These official documents are now scanned immediately upon receipt. This change was made by tweaking an existing process and providing dedicated scanners to existing CPA Ontario staff.

Additionally, increased cross-training efforts ensure additional CPA Ontario staff can provide assessment support during peak periods. All assessments still undergo higher levels of review with more senior staff to ensure accuracy but the cross-collaboration between the Transcript Assessment and Registration teams has been very effective.

**CFE Enrolment**

Students who have been allowed to conditionally write the CFE must provide all outstanding documentation by a specified date and failure to do so results in an unsuccessful attempt. Students have now been given 14 days from the date of the official public release of the CFE results to submit the required documents.

**Transcript Reassessments**

Greater clarity was added to our website under the "Review Your Transcript Assessment Results" webpage under the following link:

<https://www.cpaontario.ca/become-a-cpa/why-cpa/get-started/submit-your-transcript-assessment-request>.

**Elimination of CA Reciprocity Examination**

As mentioned under 1.a) i) above, the CA Reciprocity Examination (CARE) was eliminated for applicants applying under certain MRAs. The CARE had two parts: Part I was required for admission to membership and Part II was only required for the applicants who wanted a public accounting licence following admission to membership. The International Qualifications Appraisal Board (IQAB) eliminated this requirement from certain MRAs to bring them in line with other IQAB-assessed accounting bodies. As a result, these applicants are no longer required to pass an examination as a condition for admission to membership.

In June 2018, CPA Ontario implemented the CPA Reciprocity Education and Examination (CPARE) Program for members who want to practice public accounting. The CPARE is required for members who were admitted under specific MRAs or RMAs and who wanted to apply for a public accounting licence. This change replaces Part II of the former CA Reciprocity Examination (CARE). The new CPARE program consists of a mandatory preparatory module and an examination that covers tax, assurance, financial reporting, and business law, which satisfies all or essentially covers a large majority of the technical knowledge outlined in the CPA Competency Map for designation.

**New MRA with the U.S.**

The new MRA with the U.S. no longer requires a detailed assessment of experience for U.S. State Board Accountancy applicants with a minimum of two years of post-qualification experience.

**ii. Describe the impact of the improvements / changes on applicants.****Improved Transcript Intake Process**

Delivering the transcripts sooner reduces the assessment processing time, which has improved the student/applicant experience. They now receive their results faster.

**CFE Enrolment**

This conditional enrolment grants students, particularly graduate-level students awaiting degree conferral and who have been allowed to conditionally write the CFE, additional time for the official transcripts to be received so that they can comply with the documentation deadline. It is important to note, the students receive many reminders prior to this date so are aware of the requirement.

**Elimination of CA Reciprocity Examination (CARE)**

With the elimination of the CARE, applicants are no longer required to pass an examination as a condition for admission to membership. Since the CARE was only offered once a year and was a pre-condition for admission, the applicants previously required to complete this exam now have a faster, more streamlined and less expensive route to membership.

Applicants who want to apply for a public accounting licence are required to successfully complete the new CPARE. Applicants can complete this requirement before or after admission to membership which gives them greater flexibility and does not delay their admission.

**New MRA with the U.S**

The elimination of the detailed experience assessment for U.S. State Board of Accountancy applicants with a minimum of two years post-qualification experience means that these applicants do not have to complete additional forms that require verification by their former supervisor, or, in lieu of their supervisor, an original affidavit. It therefore now takes less time and effort to prepare their application for submission.

**iii. Describe the impact of the improvements / changes on your organization.****Improved Transcript Intake Process**

Improvements to the intake and transcript assessment processes have reduced the number of inquiries and escalations, giving CPA Ontario staff more time to focus on assessments. Increased cross-training ensures additional

staff can provide support during peak periods to better manage volumes prior to enrolment.

#### **CFE Enrolment**

CPA Ontario staff can focus more time on current assessments and less on follow-up for outstanding documentation.

#### **Elimination of CA Reciprocity Examination**

With the elimination of this examination, applicants are now able to apply for admission in one step (as noted earlier, we have eliminated the need to apply for registration before applying for admission). This means CPA Ontario staff review the file only once, at the time of admission, which results in a more expeditious process.

#### **New MRA with the U.S.**

For applicants who do not require a detailed experience assessment, CPA Ontario staff are able to review applications more quickly.

### **c) Provision of timely decisions, responses, and reasons**

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

##### **Practical Experience**

During 2018, the practical experience pre-assessment results contained additional information to help students better assess their requirements. By identifying which specific competencies their job would develop and any potential limitations and/or opportunities, the students could better meet their practical experience requirements on a timely basis.

##### **Increased Activity from Internationally Trained Accountants**

CPA Ontario received an increase in Internationally Trained Accountant (ITA) applications in the last quarter of the reporting period, which led to a significant increase in phone calls and emails. To better manage these volumes and ensure we maintain a flow of information, CPA Ontario has developed automatic messages to respond to emails sent to the ITA email addresses. These auto-reply messages let applicants know we are experiencing a high volume of emails and applications and provides a timeframe for a response from CPA Ontario. Our Customer Service Centre, as well as our website, are also updated and made aware of these timeframes. To further address this issue, CPA Ontario allocated additional temporary staffing resources to help manage the increased volumes.

##### **Faster Review of Draft Decisions**

CPA Ontario has engaged with the Independent Legal Counsel assigned to each adjudicative tribunal panel to assist with and encourage faster review of draft decisions for the adjudicative tribunals.

##### **Rules of Practice and Procedure**

The new Rules eliminate unnecessary steps and documents and provide a more efficient timeline for matters to be heard by the adjudicative tribunals.

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

##### **Practical Experience**

The additional information on the pre-assessment results provides transparency and awareness to students early in the process. It has helped students plan and set realistic expectations for their practical experience journey from the beginning. They were also made aware of any potential issues in order to proactively line up the required help/support ahead of time. The information allows students to better manage the process for more successful results.

##### **Increased Activity from Internationally Trained Accountants**

The Registrar's Office has created a new permanent full-time position, Admission Coordinator, and hired additional temporary staff, to help meet the demands of the increased activity. The updated website contains drop-down menus for content related to each ITA webpage that allows applicants to easily find the information they need to complete their application. This results in a more efficient, user-friendly experience. In addition to these website revisions, development plans include an online Frequently Asked Questions section to deliver fast and accessible additional guidance to applicants.

### **Faster Review of Draft Decisions**

These improvements have seen the average time from hearing date to release of decision for ARC matters decrease from 95 days to 50 days.

### **Rules of Practice and Procedure**

The new Rules reduce the burden on appellants to provide documents to the ARC, permitting them to focus on their submissions and reducing the time to prepare a matter for appeal.

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

#### **Practical Experience**

The additional information provided to students on their pre-assessment results reduced the number of follow-up phone calls and emails to CPA Ontario. It also improved the quality of reporting by those students, which helped to reduce the processing time on subsequent assessments submitted.

#### **Increase in Activity from Internationally Trained Accountants**

As noted above, the increased CPA Ontario staff and auto-reply messaging has helped CPA Ontario manage the higher volume of enquiries and applications. The new drop-down menus on our website direct applicants to the information they need reducing the number of questions directed to CPA Ontario staff. Accordingly, staff can focus more time on processing assessments.

#### **Faster Review of Draft Decisions**

These improvements have allowed CPA Ontario to process decisions faster and free up time to hold additional hearings.

#### **Rules of Practice and Procedure**

The Rules reduce confusion over appropriate documentation, reducing staff time required to review and require revisions.

### **d) Fees**

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

##### **Annual Student Dues**

As part of the changes to our governing documents, *Regulation 11-1 Dues and Fees* was updated with a clear definition for “dues” versus “fees”. Dues are defined as a regulatory requirement – non-payment of which leads to sanctions such as suspension, deregistration and/or revocation. Fees are payment for a service or product - non-payment of which results in the service or product not being provided. For continuity with these changes, “Annual Student Fees” was changed to “Annual Student Dues”.

##### **Reduced Student Dues**

The reduced student dues for students from recognized co-op programs is now available to those full-time university students registered under the university student conditional registration category.

##### **Admission to Membership Fee Process Improvements**

In November 2018, CPA Ontario streamlined the payment process for all applicants applying under an MRA or RMA. Previously, depending on the legacy agreement, some applicants would pay fees with their application and some would only submit fees if their application was approved. The fee charged would also vary depending on the agreement. With the new change, all applicants must submit the same payment with their application. The fees charged are a one-time admission fee and the current annual membership dues. If the application is denied, the annual membership dues are refunded. Payments are made through the new MRA portal.

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

##### **Annual Student Dues**

The name change has had no discernible impact on students and has been communicated to students through emails and postings to the website.

##### **Reduced Student Dues**

The reduced student dues for students from recognized co-op programs are now available to those full-time university graduates registered under the university student conditional category. This has been very positively received by students.

#### **Admission to Membership Fee Process Improvements**

The fees required at the time of application are now paid online through a secure portal, reducing processing time and enhancing the overall experience for the applicant. All MRA and RMA applicants, regardless of the agreement under which they are applying, are required to pay the same fees, enhancing impartiality and fairness.

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

#### **Annual Student Dues**

Changing the name from "Annual Student Fees" to "Annual Student Dues" aligns the student annual dues with the balance of CPA Ontario's regulations.

#### **Reduced Student Dues**

Implementing the required reductions that assist students from recognized co-op programs did not adversely impact existing CPA Ontario resources and ensured students received their deductions.

#### **Admission to Membership Fee Process Improvements**

The new online application process includes an online payment portal which will result in a more efficient and streamlined process for CPA Ontario.

### **e) Timelines**

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

#### **Extension of Time Discretion**

As part of the changes to our governing documents, both the Registrar and VP of Student Services now have the discretion in extraordinary circumstances to extend any time periods prescribed in Regulations 7-1, 9-2, 9-3, and/or as provided in the CPA Ontario Professional Education Requirements or the CPA Harmonized Education Policies.

#### **Practical Experience**

In 2018, emails and phone calls to CPA Ontario regarding practical experience were responded to within 1-2 business days. This is a reduction from the 5 business days in 2017.

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

#### **Extension of Time Discretion**

This change ensures that students/applicants of CPA Ontario's programs are afforded procedural fairness that is consistent with the practice of other regulators in Ontario.

#### **Practical Experience**

The reduction in email and phone call response rates resulted in timely information provided to students, thereby improving the student's experience.

By reducing response times by 250%, students received information faster, thereby improving the student's assessment experience.

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

#### **Extension of Time Discretion**

This change provides the Registrar and/or VP Student Services with the ability to exercise discretion when dealing with requests for these types of exemptions. Previously, there was no flexibility to extend time periods or deadlines even under extraordinary circumstances.

#### **Practical Experience**

Timely processing of emails and phone calls from students has eliminated duplication and additional follow-up which previously added to volume and processing time.

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

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

#### **Practical Experience**

During the year, the practical experience requirements at the national level and those that are specifically regulated by CPA Ontario at the provincial level were combined into one document for Ontario students. This provided a single point of reference in one location with all the relevant information for CPA Ontario students to easily access. The document was also updated with simple, clear language.

Several enhancements were added to the Practical Experience Reporting Tool (PERT) in 2018. The enhancements improved process flow and added clarity to reporting process/requirements for students, employers and mentors. Workflows were added to guide students to the next step in the process. Reminders are now sent to students regarding upcoming due dates, missed deadlines and next steps.

In 2018, communications and supporting resources were provided to legacy students with regards to the September 1, 2018 practical experience reporting due date. All legacy students were sent a series of communications about the September 1, 2018 due date as well as reminder communications leading up to the due date. The communication was customized for each legacy student group and included action steps to meet deadlines as well as steps to take if deadlines were missed.

#### **Education**

Students enrolled in the 51 Credit-Hour Path were made aware that the pathway was ending in October 2018. Increased communications around the final deadlines were well publicized to the appropriate students.

In 2018, CPA Ontario piloted extended Core 1 and Core 2 modules which doubled the duration of regular modules, allowing more time to complete assignments for students who were struggling (every other week instead of weekly).

#### **Calling Campaigns**

CPA Ontario Student Services commenced two calling campaigns over the past year:

- The first was a monthly courtesy campaign targeting those students who passed the CFE but needed to submit practical experience information. This is the final stage of the program prior to being invited to apply for admission to membership. These calls were in addition to all the email communications sent to these students on a regular basis.
- The second campaign was conducted during the fees billing. Over 2,000 at-risk students, who stood to lose their transitional provisions if they were de-registered, received personal reminder calls in addition to many email notifications and hard copy mailed reminders.

#### **New Online Application Process for MRAs or RMAs**

In November 2018, CPA Ontario launched a new online application process for applicants applying to CPA Ontario under an MRA or RMA. Previously, all applications were paper-based and submitted by email or regular post. A new Customer Relationship Management (CRM) system was created to accommodate this new process.

#### **Revised CPA Ontario Website for Internationally Trained Accountants**

As mentioned under 1.c) i) above, CPA Ontario has revised the ITA webpages. Users can select their accounting body from a list which takes them to a corresponding ITA webpage with detailed information. The revised website is more intuitive and has been designed for applicants to find the information they need more efficiently. The MRA and RMA pages have been updated to include a link to the online portal for online registration.

#### **Changes to the Administrative Appeals Process**

Changes to the process for administrative appeals make it simpler and shortens the timeframe from original decision to hearing date. While the student/applicant still has 30 days from the date of an original decision to appeal, the process timeline after appeal has been reduced.

The new process includes a shift to relying on the original decision-maker (Registrar or VP Student Services) to provide a record of determination (refer to definition in 1.a) i) within 30 days of receipt of the new appeal form.

If new evidence is provided, the original decision-maker has 30 days to advise the student/applicant if that information has changed the decision. If so, the appeal ends. If the original decision-maker's decision stands, the student/applicant then has 15 days from receipt to make written submissions.

Following receipt of the student/applicant's written submissions, the original decision-maker has 15 days to file written submissions.

Following receipt of the original decision-maker's submissions, the student/applicant then has seven days to provide a written reply. This step may be skipped by the student/applicant if they so wish.

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

### Practical Experience

One easy-to-read resource for Practical Experience Requirements provides convenient and comprehensive information to students, thereby reducing confusion, uncertainty and missed reporting requirements.

The PERT enhancements help guide students to the next step in the practical experience process. This way, students are not confused and frustrated, improving the student experience.

Along with the series of communications sent to legacy students regarding reporting due dates, the information was also available on our CPA Ontario website, customized for each legacy student group. Webinars were also developed and delivered to help students understand the due date and action steps required. CPA Ontario's Customer Service Centre staff were also trained to answer questions on this matter.

### Education

The communications helped guide students to the next step in the assessment and enrolment process for those in the 51-credit pathway. Students were better informed, which improved the student experience.

The extended modules were well received, with improved student results on these modules.

### Calling Campaigns

The calling campaigns were very well received by students. They appreciated the reminders.

### New Online Application Process for MRAs or RMAs

With the new online application process, applicants are no longer required to print our application forms, manually fill them out, then scan and return them via email. Applicants can also see the status of their application when they login to the MRA portal. This results in a more transparent, accessible and customer-friendly experience.

### Revised CPA Ontario Website for Internationally Trained Accountants

The revised website is more intuitive and has been designed so that applicants can find the information they need faster and more efficiently.

### Changes to the Administrative Appeals Process

This improvement leads to an easier, more transparent procedure for students/applicants, as well as reduced waiting time from the date of their appeal request to the decision of a panel.

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

### Practical Experience

Creating one consolidated resource document (see 1.f) i) above) for the Practical Experience Requirements has reduced emails and phone calls to CPA Ontario to clarify requirements, processes and due dates.

The PERT enhancements reduced the time spent by CPA Ontario staff to answer the same questions on next steps, to manually send reminder emails and to respond to upset students when they received penalties for missed deadlines. Staff can now better allocate their time and resources to help students with more complex matters.

A large volume of emails and phone calls came through in the final two months prior to the September 1, 2018 due date. These emails and calls were responded to within the defined timeframe of our Service Level Agreement (SLA). Multiple, clear communications were sent throughout the period that resulted in a smoother process with minimal student complaints.

### Education

Calls and emails were responded to in a timely manner, ensuring students could enroll prior to the deadline.

### Calling Campaigns

For those students who still have practical experience information to submit, the additional contact allows CPA Ontario to further advise, where required. Fewer students were deregistered for non-payment of the fees and thus retained their transitional provisions.

### **New Online Application Process for MRAs or RMAs**

The new online application process has been designed to make all important data mandatory, to reduce the volume of incomplete submissions by applicants. This change will result in less follow-up by CPA Ontario staff. This new process also produces less paper, as all documents are uploaded into the new system, which also keeps a copy of all emails sent to the applicant. These new features allow multiple staff members to easily view the status of the application and respond to questions with greater continuity, creating a more efficient application experience.

### **Changes to the Administrative Appeals Process**

This change allows CPA Ontario to process administrative appeals more efficiently, ensuring all relevant information is considered by CPA Ontario, the appellant and the panel.

## **g) Resources for applicants**

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

#### **Practical Experience**

In 2018, the CPA Ontario website was revised to make it easier for students to navigate and find information about practical experience, including providing clear responsibilities for students and employers and an extensive resource section to help students find answers quickly. Links to helpful resources were added so students could more easily get specific assistance at any stage of their practical experience journey. These resources included short “show-me” videos, and top10 frequently asked questions that are constantly updated so students can quickly find answers to key questions.

#### **Student Support Centre**

A student support centre was launched in December 2018 on the CPA Ontario website. It is a compilation of frequently asked questions as well as other popular topics to help students manage their student journey including information on how to register as a student; student requirements once enrolled, practical experience requirements; and the obligations of being a student, such as paying the annual student dues.

#### **Student Surveys**

CPA Ontario also launched student experience surveys in March 2018 to gather feedback from students on our registration practices, including: Transcript Assessment, Student Registration, Professional Education Program, Practical Experience, and Admission. Student Experience Surveys are embedded in the confirmations sent at various touchpoints along the student journey to gather real-time feedback, for internal analysis and process improvements. Students can also ask to be contacted directly to provide further feedback. Survey feedback will be incorporated into the development of our new Customer Relationship Management (CRM) system to be launched by mid-2019.

#### **World Education Services Gateway Program**

CPA Ontario participated in the launch of the World Education Services (WES) Gateway Program on October 24, 2018. This is an expansion of a prior 18-month pilot project that allows WES to reliably validate and assess the education of qualified students who do not have access to verifiable documents from their respective countries due to adverse circumstances. This initiative is geared towards students who are unable to obtain documents from their academic institutions but may have records in their possession.

#### **Website Updates on Governing Documents**

The CPA Ontario website was updated to reflect new by-law and regulation changes. We also posted a *Summary of Regulation Changes* and *Summary By-law* documents, which provided a user-friendly, high-level review of key changes to the governing documents for easy reference.

#### **Adjudicative Tribunals**

Webpages with specific adjudicative tribunal information in plain language were launched.

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

#### **Practical Experience**

The changes to the website pages, show-me videos, frequently asked questions section and easy access to helpful resources at specific areas of PERT help to reduce confusion and enable students to be more self-sufficient.

#### **Student Support Centre**

The student support centre on the CPA Ontario website is an easily accessible, one-stop location that allows students to retrieve consistent answers to commonly asked questions.

## Student Surveys

Students requesting contact received either a personal phone call or email as per their preference. Student feedback has been incorporated into our updated processes and communications and will be added to the development of our new CRM system for launch in mid-2019.

## World Education Services Gateway Program

CPA Ontario joined the pilot for the following reasons:

- It was the right thing to do for those students who face these challenges and are considering our professional designation.
- It reflected our commitment to ensure all students have fair access to opportunities to further their education and achieve their professional goals.
- It identifies a pathway for these students.
- It breaks down obstacles to fair processing for all interested students while maintaining our responsibility to protect the public.
- It provides CPA Ontario with a new and credible assessment process where few alternatives exist to confirm the documents of those students.

## Website Updates on Governing Documents

These website updates improve the understanding of applicable requirements by students/applicants, while allowing CPA Ontario staff to spend less time following-up with them on related questions or issues.

## Adjudicative Tribunals

Having clear information available online reduces the student/applicant's needs to interact with the CPA Ontario's tribunal office, so when interaction is required, it is more targeted and responsive.

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

#### Practical Experience

In 2018, the CPA Ontario website was revised to make it easier for students to navigate and find information about practical experience, including providing clear responsibilities for students and employers and an extensive resource section to help students find answers quickly. Links to helpful resources were added so students could more easily get specific assistance at any stage of their practical experience journey. These resources included short "show-me" videos, and top 10 frequently asked questions that are constantly updated so students can quickly find answers to key questions.

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## Adjudicative Tribunals

Webpages with specific adjudicative tribunal information in plain language were launched.

### h) Review or appeal processes

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

##### Administrative Appeals

As previously mentioned under 1.f) i) above, changes to the process make administrative appeals simpler and shorten the timelines from original decision to hearing date. While the student/applicant still has 30 days from the date of an original decision to appeal, the process timeline after appeal has been reduced.

The new process includes a shift to relying on the original decision-maker (Registrar or VP Student Services) to provide a record of determination within 30 days of receipt of the notice of appeal. The student/applicant then has 15 days to provide a written response or new evidence.

If new evidence is provided, the original decision-maker has 30 days to advise the student/applicant if that information has changed their decision. If so, the appeal ends. If the original decision-maker's decision stands, the student/applicant then has 15 days from receipt to make written submissions.

Following receipt of the student/applicant's written submissions, the original decision-maker has 15 days to file written submissions.

Following receipt of the original decision-makers' submissions, the student/applicant then has 7 days to provide a written reply. This step may be skipped by the student/applicant if they so wish.

##### Transcript Reassessments

Greater clarity was added to our web pages under the "Review Your Transcript Assessment Results" webpage under the link <https://www.cpaontario.ca/become-a-cpa/why-cpa/get-started/submit-your-transcript-assessment-request>.

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

##### Administrative Appeals

The new process is designed to process appeals more quickly and to make the experience more user-friendly. It also provides a window early in the process for appellants to submit new evidence for consideration.

##### Transcript Reassessments

The additional wording has brought further clarity and transparency to the existing process.

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

##### Administrative Appeals

This change allows us to process administrative appeals more efficiently and ensures that all relevant information is considered by CPA Ontario, the appellant and the panel.

##### Transcript Reassessments

The number of reassessments has not increased.

### i) Access to applicant records

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

##### New Access to Records Policy

Students/applicants have access to their records upon request and we inform the public about access to information via our Privacy Policy page on the CPA Ontario website. The Access to Records Policy was posted on our website in 2018 to increase clarity on the process CPA Ontario follows when considering a student/applicant's request for access to their records.

Furthermore, the Transcript Assessment Policy states that any official documentation submitted will be considered part of the student/applicant's official record and will not be returned to the student/applicant or any other party. Students/applicants may, however, be provided this official documentation upon request.

Access to the CPA Ontario Student Transcript (education and practical experience records) can be requested by completing the required form and paying the prescribed fee as noted on our website.

#### **Record of Determination for Appeals**

As previously described in 1.a) i) above, the record of determination contains all documentation to be considered by the original decision-maker (Registrar or VP Student Services) in making the decision that is under appeal. Relying on the original decision-maker to provide a record of determination within 30 days of receipt of the notice of appeal, gives the student/applicant the opportunity to see the information that was reviewed and provide new evidence that was not considered in the original decision.

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

#### **New Access to Records Policy**

This policy change provides greater clarity, transparency and access to records for students/applicants.

#### **Record of Determination for Appeals**

The change provides a window early in the appeal process for students/applicants to submit new evidence for consideration.

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

#### **New Access to Records Policy**

Having a clear policy ensures consistent decisions and allows CPA Ontario staff to respond to requests for information more efficiently.

#### **Record of Determination for Appeals**

This change allows us to filter out matters that can be resolved without an appeal, improving the efficiency of the process.

### **j) Training and resources for registration staff, Council, and committee members**

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

#### **Governing Documents Review**

All registration processes and procedures were reviewed and updated by CPA Ontario staff to align with the new governing documents with a view towards accuracy, completeness and plain language.

Several training sessions were provided to all CPA Ontario business units. These included: lunch and learn get-togethers, town halls, printed reference materials, team meetings and informational emails. Our Customer Service Centre received training on the changes to our governing documents and were provided with responses to frequently asked questions, so they can offer appropriate guidance to students/applicants who contact CPA Ontario for information.

#### **Licensure Enforcement & Regulation (CLEAR) Conference**

In September 2018, a Transcript Assessment Manager from CPA Ontario presented at the annual Council on Licensure Enforcement & Regulation (CLEAR) Conference. The presentation, '*Human Rights Issues in Registration: Credential Recognition for Regulated Professionals Without Documentation*,' was done in conjunction with the Director of Evaluation Services at World Education Services (WES), as well as representatives from the Ontario College of Teachers, the Engineers and Geoscientists of British Columbia and a human rights lawyer from the New York University Law School.

CPA Ontario's participation created an opportunity to share with fellow regulators and the general public, best practices to accommodate students with no access to official documentation due to war or other strife in their home countries. CPA Ontario's representatives shared their experience utilizing WES's Alternative Credential Assessment as a tool to assist refugees from Syria applying without official transcripts. WES assigns an expert to these students to recreate their education history from whatever information is available, as well as leveraging their own knowledge and experience of their country's educational system. Several students were able to enter the CPA Ontario program by using the Alternative Credential Assessment from WES.

#### **Guidelines on Avoiding or Minimizing Bias**

All staff from the CPA Ontario Registrar's Office completed the Office of the Fairness Commissioner's "Guidelines on Avoiding or Minimizing Bias" webinar prior to January 4, 2019. In addition, the Registrar's Office staff attended

Unconscious Bias in-person training on January 14, 2019.

### **Adjudicative Tribunals Training**

A full day of training was delivered to each of the statutory tribunals in 2018 including the committees for Admission and Registration, Appeal and Capacity. Session topics included: new *Rules of Practice and Procedure*; new Regulations 6-1 and 6-3; effective deliberations, decision making, and writing; cultural diversity; unconscious bias; and regulatory fairness. Additionally, Chairs and Deputy Chairs attended the Osgoode Law/SOAR (The Society of Ontario Adjudicators and Regulators) 5 day adjudicator training course, a significant component of which is decision writing.

A SOAR ethics webinar, "Spotting the Adjudicative Blindspot: Managing Stereotypes, Bias and Assumptions in Adjudication," was offered to all tribunal members and FARPACTA (Fair Access to Regulated Professions and Compulsory Trade Act) modules were completed by all members on or before February 15, 2019.

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

### **Governing Documents Review**

This training allowed for consistent responses and it provided CPA Ontario staff with the necessary knowledge to best assist students/applicants with their inquiries. All processes and procedures were reviewed and updated by staff to align with the new regulations, with a view towards accuracy, completeness, and plain language.

### **Licensure Enforcement & Regulation (CLEAR) Conference**

The presentation received very positive feedback through a peer review survey of the conference. Since the presentation, WES has expanded the Alternative Credential Assessment to cover additional countries including Afghanistan, Eritrea, Iraq, Turkey, Ukraine and Venezuela. Two representatives from CPA Ontario attended the launch of this expanded program at WES to learn the impact on future students to the CPA Ontario program. This initiative has enabled access to CPA Ontario for students who would not otherwise meet the traditional requirements of official documentation.

### **Guidelines on Avoiding or Minimizing Bias**

Staff will have increased sensitivity to bias-related issues.

### **Adjudicative Tribunals Training**

This training improves the objectivity of the tribunal members and consistency of adjudicative tribunal decision making. Students/applicants will place their matters in front of tribunal panels that have a greater understanding of not only the new *Rules of Practice and Procedure*, but also of issues such as unconscious bias, fairness, and cultural diversity.

It will also ensure more clarity and comprehensiveness in issued decisions.

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

### **Governing Documents Review**

The training ensured that all CPA Ontario staff have the required information to best serve our stakeholders.

### **Licensure Enforcement & Regulation (CLEAR) Conference**

Since the presentation, WES has expanded the Alternative Credential Assessment to cover additional countries. CPA Ontario attended the launch of this expanded program at WES to learn what it means for future students/applicants to the CPA Ontario. The program provides CPA Ontario with the ability to assess the educational requirements of students/applicants who would otherwise not qualify under traditional requirements.

### **Guidelines on Avoiding or Minimizing Bias**

CPA Ontario staff can more effectively identify and address unconscious bias in reviews, recommendations and decision-making. Also, staff interactions with students/applicants will have an increased sensitivity to issues of bias.

### **Adjudicative Tribunals Training**

These sessions increase the effectiveness of our tribunal panels, resulting in better reasoned and written decisions.

## **k) Mutual recognition agreements**

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

**CPA Australia MRA**

The MRA ended between the legacy Certified Management Accountants (CMA) and CPA Australia and we stopped accepting applications in June 2018. The MRA between legacy Certified General Accountants (CGA) and CPA Australia was extended by CPA Canada, our national body, and we will continue to accept applications until the end of 2019.

**Re-negotiated RMAs**

CPA Canada re-negotiated RMAs with the Institute of Chartered Accountants in England & Wales (ICAEW) and the Hong Kong Institute of Certified Public Accountants (HKICPA). These new agreements continue to grant CPA Ontario membership to eligible applicants without requiring they complete a qualification exam, provided they complete an online course in Canadian tax and law within two years of being admitted to membership. The requirements to apply for admission in CPA Ontario are the same. Re-negotiation has also made legacy CGAs/CMAs eligible to use the RMA to join ICAEW and SAICA (South African Institute of Chartered Accountants) without a qualifying exam provided they complete their regular qualification program. All members in CPA Ontario who have completed the full student qualification program, regardless of their legacy designation, are now eligible for the RMA with ICAEW and HKICPA.

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

The extension of the MRA between legacy CGA and CPA Australia maintains continuity with applicants from that accounting body until the end of 2019.

**Re-negotiated RMAs**

These changes have removed a barrier to entry for qualified RMA applicants provided they complete the required courses in Canadian tax and law within two years of admission, thereby streamlining and simplifying the process without creating undue risk to the Ontario public.

Enabling legacy CGAs/CMAs to use the RMA process to join ICAEW or SAICA ensures procedural fairness for these applicants.

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

Since we continue to accept applications under another legacy MRA, we did not see any material impact on CPA Ontario.

**Re-negotiated RMAs**

Our members, regardless of their legacy designation, are treated equally when they apply for admission to membership in the ICAEW or HKICPA through these agreements, as long as they complete the regular CPA Ontario student program.

**I) Other (include as many items as applicable)****i. Describe any improvements / changes implemented in the last year.****New CRM System**

As previously mentioned, CPA Ontario launched a new enterprise-wide CRM system in November 2018, which is currently used by applicants applying under an MRA or RMA. The next phase of the system development will include students.

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

The CRM system works in conjunction with the new online MRA portal. As noted in 1.f) above, this allows applicants applying for admission under an MRA or RMA to submit their application online and view the status of their application by logging in, leading to a more transparent and efficient process.

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

### New CRM System

As noted in 1.f) above, the new CRM system eliminates a lot of paper files, maintains copies of all email communication sent to applicants, and allows multiple different CPA Ontario staff to easily access and view the status of an application. This allows them to respond to enquiries more quickly and efficiently, instead of searching for the paper file.

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

#### Governing Document Changes

CPA Ontario's governing documents were reviewed and revised with a focus on creating bylaws, regulations and policies that were comprehensive, compliant and simplified.

The bylaw changes affecting admission to membership and regulation of students were formally provided to the Ministry of the Attorney General for review, as required under section 67(1) of the *Chartered Professional Accountants of Ontario Act, 2017* (the "Act"). Pursuant to section 65 of the Act, CPA Ontario members approved the new By-law at the Annual Meeting of the Members on September 21, 2018, and the new By-law and regulations took effect on November 19, 2018. All related processes and procedures along with all public-facing material impacted by changes to the governing documents were reviewed and updated, including the website, online applications, forms and communications.

Material changes were made to the following governing documents that impact registration practices, the details of which are captured elsewhere in the report. (For access to the Act, By-law and Regulations, refer to <https://www.cpaontario.ca/stewardship-of-the-profession/governance/act-bylaws-and-regulations>).

#### By-law

By-law

#### Regulations

- 6-1 Admission and Registration Committee
- 6-2 Discipline Committee
- 6-3 Appeal Committee
- 7-1 Admission to Membership, Obligations, and Standing
- 7-2 Continuing Professional Development (effective January 1, 2019)
- 9-1 Student Registration, Obligations and Standing
  - Appendix A – CPA Ontario Academic Code of Conduct
  - Appendix B – CPA Ontario Practical Experience Requirements
  - Appendix C – CPA Harmonized Education Policies
  - Appendix D – CPA Ontario Student Code of Conduct
  - Appendix E - Transcript Assessment Policy
  - Appendix F – Transfer Credit Policy
- 9-2 Legacy CA Student Registration, Obligations and Standing
  - Appendix A – CPA Ontario Academic Code of Conduct
  - Appendix B – CPA Ontario Practical Experience Requirements
  - Appendix C – CPA Harmonized Education Policies
  - Appendix D – CPA Ontario Student Code of Conduct
  - Appendix E - Transcript Assessment Policy
  - Appendix F – Transfer Credit Policy
- 10-1 Firms
- 11-1 Dues and Fees
- 12-1 Designations and Distinctions
- 14-1 Professional Liability Insurance
- 15-1 Complaints
- 15-2 Reviewer of Complaints
- 16-1 Capacity
- 17-1 Public Accounting Licensing
- 18-1 Practice Inspection

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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)	No

Additional comments:

N/A

#### b) Gender of applicants

Indicate the number of applicants in each category as applicable.

Gender	Number of Applicants
Male	10274
Female	11112
None of the above	1

Additional comments:

N/A

#### 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	53774
Female	38305
None of the above	0

Additional comments:

N/A

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

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
20121	53	86	Albania 2 Argentina 5 Australia 22 Bangladesh 9 Brazil 14 China 15 Colombia 6 Dominican Republic 1 Egypt 2 Estonia 1 France 2 Ghana 2 Greece 1 Guatemala 1 Hong Kong 6 India 332	0	21387

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Indonesia 2		
			Iran 15		
			Ireland 3		
			Israel 8		
			Italy 1		
			Jamaica 2		
			Kenya 6		
			Lebanon 2		
			Malaysia 2		
			Mexico 2		
			Moldova, Republic Of 1		
			Nepal 5		
			New Zealand 1		
			Nicaragua 1		
			Nigeria 63		
			Pakistan 120		
			Peru 6		
			Philippines 100		
			Korea, Republic Of 3		
			Romania 3		
			Serbia 1		
			Singapore 2		
			S. Africa 11		
			Sri Lanka 8		
			Syrian Arab Republic 2		
			Turkey 9		
			Ukraine 1		
			U.K. 318		
			Tanzania, United Republic Of 1		
			Venezuela 3		
			Yemen 1		
			Zambia 1		
			Zimbabwe 2		
			Total 1127		

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

**Additional comments:**

N/A

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

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
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Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
2213	263	94	Australia 10 China 1 Ecuador 1 India 20 Iran 1 Ireland 2 Japan 1 Mexico 3 Pakistan 2 Peru 1 Philippines 3 Korea 2 S. Africa 10 U.K. 214 Hong Kong 4 Zimbabwe 1 Total 276	0	2846

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

**Additional comments:**

N/A

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

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

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
---------	--------------------------	-----	---------------------	---------	-------

Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
			Argentina 2 Australia 83 Belgium 1 Brazil 1 China 4 Czech Republic 1 Ecuador 1 Germany 1 Ghana 2 India 299 Iran 1 Ireland 49 Israel 4 Italy 1 Jamaica 1 Japan 6 Kenya 3 Korea, Republic Of 2 Macedonia, The Former Yugo... 1 Malaysia 1 Mexico 8 Netherlands 1 New Zealand 39 Nigeria 2 Pakistan 78 Peru 1 Philippines 28 S. Africa 411 Sri Lanka 14 Turkey 1 U.K. 1547 Zimbabwe 20 Hong Kong 38 Total 2652		
84942	3888	597		0	92079

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

**Additional comments:**

With the conversion to our new customer management system, the counts for data from Scotland are now included within the U.K. numbers.

**g) Applications processed**

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

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	4462	301	47	643	0	5453
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	4415	300	47	620	0	5382
Inactive applicants (applicants who had no contact with your organization in the reporting year)	47	1	0	23	0	71
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	2213	263	94	276	0	2846
Applicants who were authorized to receive an alternative class of licence <sup>3</sup> but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence <sup>3</sup>	0	0	0	0	0	0

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

**Additional comments:**

N/A

**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)	Member	<p><b>Description (a)</b></p> <p>Following the <i>Chartered Professional Accountants of Ontario Act, 2017</i> coming into force in May of 2017, our bylaws were revised to align with the new legislation.</p> <p>The new By-law states under the following section:</p> <p>Section 7.1.2 There shall be one class of membership in CPA Ontario.</p>

**Additional comments:**

N/A

**i) Reviews and appeals processed**

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

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

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	1	0	2	5	0	8
Applicants who initiated an appeal of a registration decision	0	0	2	4	0	6
Appeals heard	0	0	3	3	0	6
Registration decisions changed following an appeal	0	0	0	0	0	0

Additional comments:

N/A

#### 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	310
Staff involved in appeals process	2
Staff involved in registration process	13

Additional comments:

N/A

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### 3. Submission

I hereby certify that:

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

Heidi Franken

**Title:**

Registrar

**Date:**

2019/02/25

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