

# 2020 Fair Registration Practices Report

## Chartered Professional Accountants of Ontario (CPA Ontario)

The answers seen below are to be 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

1.a	Requirements for registration, including acceptable alternatives
1.a.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Student Regulation Changes - Amendments to Regulation 9-1 and Regulation 9-2</b></p> <ol style="list-style-type: none"><li>1. In January 2020, due to technical difficulties experienced by many students while writing the September 2019 Common Final Examination (CFE), the definition of “unsuccessful attempt” was amended to waive a student’s failure of the CFE and not count the effort as an “unsuccessful attempt”. The amendments were made to section 1.19 of Regulation 9-1 and section 1.20 of Regulation 9-2 effective January 7, 2020.</li><li>2. In September 2020, Section 9 of Regulation 9-1 was amended to allow eligible CPA-Accredited students to transition from the undergraduate to graduate program category of registration without the approval of the Registrar.</li><li>3. Section 87 of Regulation 9-1 was revised to clarify that the submission deadline for information and documents from CPA-Accredited students enrolling to write the CFE is 14 days <i>prior</i> to the release of the CFE examination results. The previous wording stated, “within 14 days of the public release” and was changed to, “prior to 14 days of the public release”.</li><li>4. The following updates were made to Regulation 9-1 Schedule A to reflect the accreditation of additional Professional Education Program (PEP) electives for the following CPA-Accredited programs:<ul style="list-style-type: none"><li>• Ryerson University: CPA Ontario has approved the accreditation of two additional PEP elective modules (Finance and Performance Management) on September 30, 2019, for eligible students enrolled in the Professional Masters Diploma program starting in January 2021.</li><li>• University of Guelph: CPA Ontario has approved the accreditation of two additional PEP elective modules (Finance and Performance Management) on April 9, 2020, for eligible students enrolled in the Graduate Diploma in Accounting program and the Master of Arts in Management – Accounting Field program starting in May 2020.</li></ul></li><li>5. The following update was made to remove the accreditation of a CPA-Accredited program:<ul style="list-style-type: none"><li>• Seneca College: As of May 28, 2020, Seneca College will no longer offer its accredited program, with the last cohort graduating in April 2020 with advanced standing to the CPA PEP. Graduates of the program who have met the program’s and profession’s minimum requirements for advanced standing from initial accreditation in September 2017 to April 2020 will retain accreditation status. The program’s effective date has been amended to reflect the end date above.</li></ul></li></ol>

- Wilfrid Laurier MBA-CPA Program: As of November 2020, Wilfrid Laurier University will no longer offer its MBA-CPA-Accredited program, with the last cohort graduating in April 2024 with advanced standing to the CPA PEP. Graduates of the program who have met the program's and profession's minimum requirements for advanced standing from initial accreditation in September 2017 to April 2024 will retain accreditation status. The program's effective date has been amended to reflect the end date above.
6. The Transcript Assessment Policy (Appendix E of Regulation 9-1) was updated to include the requirement that a World Education Services (WES) International Credential Advantage Package (ICAP) evaluation is now necessary for all education completed outside of Canada. This change will ensure the authenticity of international documents and their translations submitted to CPA Ontario, as well as improve the reliability of transcript assessments by providing a consistent Canadian equivalency determination for international credentials.
  7. An amendment to the Transfer Credit Policy (Appendix F of Regulation 9-1) revised the documentation required for recognition of transfer credits. CPA Ontario no longer requires transfer credit letters from post-secondary institutions where the transfer credit(s) being granted is considered equivalent to CPA Ontario's non-core prerequisite courses. Transfer credit letters are now required only where transfer credits are being granted for courses equivalent to CPA Ontario's core prerequisite courses. A transfer credit letter may also be required in cases where the institution's transcript does not provide all the required information for CPA Ontario to conduct a transfer credit recognition assessment, such as the grade, date and course code of the source course being used for transfer credit recognition.

#### **COVID-19 Pandemic**

In response to the COVID-19 pandemic, CPA Ontario closed its office on March 16, 2020, and all staff have been working from home since that date with no access to incoming physical mail sent to the office. Review of applications continued without disruption because the entire application process went online in 2018 for applicants applying under a Mutual Recognition Agreement (MRA) and in 2019 for students. For those who had challenges filing documentation requirements, accommodation was given to mitigate the difficulties.

As a temporary measure, CPA Ontario began accepting electronically filed, academic documents, such as transcripts, via email and other upload methods. For an academic transcript to be considered official, it needs to be received by mail direct from the Registrar's office of the issuing post-secondary institution. Applicants that submit electronically filed documents are tracked for future follow-up to provide an official hard copy transcript once CPA Ontario staff are safe to return to the office and begin processing physical mail again. Disclaimers added to the online application processes explain that electronically filed documents are being accepted temporarily and that authenticated paper versions of documents will be required at a future date.

For applicants required to submit documents for time-critical processes, such as admission to membership, CPA Ontario has implemented a process to verify the authenticity and validate the information on the electronically submitted documents directly with the Registrar's office of the issuing institution.

#### **Legacy CA Student Program Concluded**

All students registered as Legacy CA students were required to complete the admission requirements by February 1, 2020. Students who did not meet this deadline were required to apply to transition to the new CPA program or be de-registered. In February 2020, CPA Ontario transitioned any students who remained in the Legacy CA program who had not completed the required exams or experience. This ensured no students were de-registered for not meeting the Legacy CA requirements by the deadline. These students were sent an email informing them of the decision to transition them and outlined their requirements for admission to membership under the new CPA program.

### **World Education Services (WES) Report for MRA Applicants**

Effective January 1, 2020, all Mutual Recognition Agreement (MRA) applicants required to have a university degree to be eligible for admission to membership under an MRA must submit a WES International Credential Advantage Package (ICAP) evaluation report. The WES report replaced the requirement to provide original university transcripts. This change was implemented to maintain national consistency with all other CPA provincial accounting bodies who had previously adopted this requirement. This change also helps CPA Ontario staff determine degree equivalency. The relevant webpages were updated with this information to ensure applicants are aware of the requirements prior to submitting their CPA Ontario application.

### **Termination of ACCA MRA**

The mutual recognition agreement (MRA) with the Association of Chartered Certified Accountants (ACCA) was scheduled to expire in July 2016 but was extended indefinitely. On April 8, 2020, CPA Canada, CPA Ontario's national body, sent the ACCA a notice of termination of the MRA to terminate the agreement on April 30, 2021. During this one-year notice period, CPA Ontario continues to accept applications under the terms of the current agreement. All applicants wanting to apply under this MRA must submit a complete application by the April 2021 deadline. CPA Canada worked with ACCA to arrive at a new agreement. As of the date of this report CPA Canada and the ACCA have concluded that they are not able to arrive at a new agreement. ACCA members interested in obtaining a Canadian CPA designation can use the IFAC Member Body route open to members of any professional accounting body that is part of the International Federation of Accountants (IFAC).

### **Security Assessment**

CPA Ontario's Information Technology (IT) department reviewed the organization's security protocols in mid-2020. This proactive review resulted in a slight alteration to the online application process.

1.a.ii

### **Describe the impact of the improvements/changes on students/applicants**

#### **Student Regulation Changes – Amendments to Regulation 9-1 and Regulation 9-2**

1. Students who did not pass the September 2019 Common Final Examination (CFE) were given another attempt to do so, allowing those on their final attempt one more opportunity to avoid deregistration. Legacy students who wrote the CFE were given one more opportunity to pass it in 2020 and retain the opportunity, if eligible, to receive a dual designation.
2. The transition from the undergraduate to graduate program category of registration for a CPA-Accredited student is administrative in nature. Switching registration categories has no impact to the student when it is completed as part of the CPA-Accredited enrollee verification process.
3. Clarification of the submission deadline wording has eliminated perceived confusion on the parts of, CPA-Accredited students enrolling to write the CFE when interpreting the applicability of the 14-day period for submitting documents.
4. The amendment and approval of the additional PEP elective modules allows students from the identified programs select Finance and Performance Management as electives.
5. Removing accredited programs informs students that certain programs will no longer be recognized by CPA Ontario for advanced standing in PEP.
6. By providing a WES Course-by-Course International Credential Advantage Package evaluation with their application for assessment, applicants with international education can now meet the same standard of document submission, which has resulted in less confusion and follow-up with the applicant for required documents. Applicants can also rely on a more consistent determination of the Canadian equivalency of their international credentials, as CPA Ontario now has one source of reference for this determination.
7. The change to the Transfer Credit Policy has positively impacted applicants by minimizing the required documents for transfer credits from Canadian post-secondary institutions for non-core equivalent

courses. For applicants with non-core transfer credits, this change has reduced the time between their initial application submission and its readiness for assessment by CPA Ontario.

#### **COVID-19 Pandemic**

As noted in 1(a)(i), CPA Ontario had already adopted a digital mindset prior to the pandemic. Any delays experienced by applicants as a result of the pandemic were due to third-party organizations. For example, MRA applicants may have experienced delays in obtaining a letter of good standing. In these cases, CPA Ontario kept the application open until the documentation was received.

By accepting electronically filed academic documents, applicants were able to proceed with their applications to become CPA Ontario students and continue their studies for the duration of the pandemic. All applicants to CPA Ontario who provided electronic documents during the pandemic will be required to submit authenticated paper versions of official transcript documents once CPA Ontario staff return to the office and have access to physical mail.

Applicants going through time-critical processes where the absence of official documents prevented them from proceeding in the program, such as admission to membership, benefited from CPA Ontario's new process, which verifies the electronically submitted documents directly with the Registrar's office of the issuing institution, thereby enabling them to move forward to admission to membership with minimal delay.

#### **Legacy CA Student Program Concluded**

As noted in 1(a)(i) above, all Legacy CA students who did not complete the admission requirements by the February 1, 2020, deadline were transitioned to the new CPA Program. An email was sent confirming this change and advising them of their requirements for admission to membership, along with all new deadlines. This change allowed students to continue pursuing membership without being negatively affected by de-registration and then applying for re-registration in the future.

#### **World Education Services (WES) Report for MRA Applicants**

Starting January 1, 2020, all MRA applicants requiring a university degree for admission must now provide a WES ICAP report instead of original university transcripts. Applicants who already obtained a WES report can re-order or upgrade it to meet CPA Ontario's documentation requirements. These individuals may be able to complete their CPA Ontario application faster as they do not have to request original university transcripts for CPA Ontario. Those without a prior WES report can begin the WES process before applying to CPA Ontario.

#### **Termination of ACCA MRA**

Once the notice of termination was issued to ACCA, all members who were admitted under the ACCA MRA were sent an email advising them that the termination would not affect their membership. CPA Ontario's website was updated with information for applicants to ensure they were aware of the deadline to submit a completed application. The requirements needed to complete an application were also set out on the CPA Ontario website. The impact to applicants has been minimal, as we continue to accept applications under the terms of the current agreement for a period of one year. No barriers were created as a result of this termination since the terms of this agreement were not changed during the notice period.

#### **Security Assessment**

CPA Ontario's review of security protocols resulted in a revamp of the "document upload" functionality for all applications. This new functionality created one additional step for applicants in their online application process.

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

### Student Regulation Changes – Amendments to Regulation 9-1 and Regulation 9-2

1. Students who would have normally been deregistered for three unsuccessful attempts at the CFE have benefited by receiving one additional attempt to pass the examination. Additionally, legacy completers who wrote in 2019 and were unsuccessful had their program deadline extended to allow them to attempt the CFE in September 2020. If successful, legacy completers could earn the dual designation if otherwise eligible. This resulted in fewer appeals from students requesting an additional attempt at the CFE and/or extension to their legacy program timelines, reducing the staff's workload.
2. The transition from the undergraduate to graduate program category of registration for a CPA-Accredited student was administrative in nature, and therefore the recommendation to amend this requirement of approval by the Registrar for this group of students has removed additional steps from the operational process of updating student information. This has created efficiencies in the process.
3. The amendment to the submission deadline wording has reduced the number of inquiries from students requesting clarifications. This has created operational efficiencies in the processing time of documentation.
4. By offering additional elective options under the aforementioned accredited programs, CPA Ontario further expanded its CPA program.
5. The amendment demonstrates CPA Ontario's mission to uphold the integrity of the accredited programs and keep students informed. This helps reduce the number of student inquiries concerning the program's eligible as an option to obtain advanced standing.
6. By requiring those applicants with international education documents to submit a World Education Services Course-by-Course International Credential Advantage Package evaluation, CPA Ontario staff now has one consistent source of reference for determining Canadian equivalency for international credentials from an objective third-party evaluator. Mandating WES Course-by-Course ICAP evaluations also lessens the risk of error or acceptance of fraudulent documents, as part of WES's evaluation process includes safeguards against fraud.
7. This Transfer Credit Policy change has resulted in fewer follow-ups by CPA Ontario staff with applicants who have received transfer credits from Canadian post-secondary institutions for non-core courses. In situations where applicants are applying to CPA Ontario with non-core transfer credits, it has also resulted in fewer documents being uploaded, stored and assessed by CPA Ontario.

### COVID-19 Pandemic

Staff were provided with laptops as part of an operations stability plan and work-from-home scenarios were tested prior to the provincially mandated lockdown measures. As a result, there was negligible disruption to staff's ability to receive and assess applications. Any staff member who requested additional technology to help in the performance of their duties at home was sent the equipment by courier.

By accepting electronically filed academic documents, CPA Ontario was able to continue operations with its regular pipeline of applicants, moving from prospect to student to member with minimal disruption during the pandemic. This was well received by applicants as it ensured that their CPA journey was not disrupted by CPA Ontario's inability to receive physical mail due to the pandemic. This resulted in some additional work for CPA Ontario staff as applicants who submit documents electronically must be tracked for future follow-up.

With respect to admission to membership, the process of verifying electronically filed academic documents directly with the Registrar's office of the issuing institution resulted in additional work for the team. However, it allowed CPA Ontario to provide applicants with an alternative to an official, mailed transcript, which is a necessary requirement to move forward with admission to membership.

	<p><b>Legacy CA Student Program Concluded</b> Once the Legacy CA student program concluded, all CPA students were unified under one student program across Canada. By automatically transitioning Legacy CA students to the new CPA program, we reduced the number of re-registration applications from students who would have been de-registered on February 1, 2020, despite wanting to continue with the CPA program.</p> <p><b>World Education Services (WES) Report</b> CPA Ontario staff are no longer required to collect documentation and perform research to verify the authenticity of the degree documents. In addition, the Access WES portal allows CPA Ontario staff to log in and download a copy of the WES report. Secure digital access, transparent WES timelines and instantaneous availability allows for easier processing of applications. It also allows staff to better communicate with applicants about the status of their application, given the visibility of third-party documentation.</p> <p><b>Termination of ACCA MRA</b> The number of applications we received from the ACCA has increased over the last year. CPA Ontario has re-directed its resources to meet this demand. After the agreement ends in April 2021, CPA Ontario has 12 months to complete the assessment of all submitted applications. The agreement termination enables staff to guide applicants through the process with clear deadlines.</p> <p><b>Security Assessment</b> Changes to the document upload functionality resulted in a small workload increase for staff as we guide applicants through this extra step in the online application process.</p>
<b>1.b</b>	<b>Assessment of qualifications</b>
1.b.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Education</b> As a result of the pandemic, the CPA PEP and preparatory course examinations were performed virtually by students, except for the CFE, the Post Designation Public Accounting (PDPA) Examination and the CPA Reciprocity Examination, which were written by students in individual hotel rooms. An examination attempt was not counted for students who were not able to write the final exam as a result of COVID-19 symptoms. In addition, CPA Ontario allowed students to defer their exam free of charge from the winter to the spring term.</p> <p>With respect to modules and workshops, asynchronous modules and virtual workshops have been offered to allow greater flexibility for students. For elective modules, while providing asynchronous workshops, CPA Ontario offered webinars that gave students an opportunity to connect with their session leader. These webinars are not part of the regular delivery of elective modules. Video submissions were accepted instead of in-person panel presentations for Capstone 1 and included additional weekly webinars to compensate for the lack of in-person module/workshops in Capstone 2. These changes gave students the opportunity to speak with and ask questions to their session leader.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(i).</p>
1.b.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Education</b> The above changes to examinations and course delivery enabled students to continue with their studies while adhering to the Ontario Ministry of Health guidelines.</p>

	<p>With respect to the in-person examinations that took place in individual hotel rooms, students were very appreciative of this adaptation during the pandemic and indicated it was a very positive experience.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(ii)</p>
1.b.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Education</b> The above adjustments based on Ministry of Health guidelines created significantly higher expenses for CPA Ontario to run the in-person examinations. However, this important adaptation enabled the organization to avoid cancelling the examinations, which would have disrupted students' study schedules and delayed admission to membership.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(iii).</p>
<b>1.c</b>	<b>Provision of timely decisions, responses and reasons</b>
1.c.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Processing Electronically Filed Academic Documents</b> As mentioned previously under section 1.a.(i), CPA Ontario began accepting electronically filed academic documents temporarily to facilitate application processing during the pandemic. Such applications are tracked to provide official hard copy documents at a future date.</p> <p><b>Tribunal Office</b> Formal Key Performance Indicators (KPIs) and timelines have been developed and are reported on to Council on a quarterly basis.</p>
1.c.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Processing Electronically Filed Academic Documents</b> By temporarily accepting electronically filed academic documents, CPA Ontario was able to continue processing applications with minimal disruption to students while ensuring that official versions of the documents will be secured at a later time.</p> <p><b>Tribunal Office</b> Students and applicants are more certain of when to expect notification of outcomes.</p>
1.c.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Processing Electronically Filed Academic Documents</b> The temporary acceptance of electronically filed academic documents resulted in additional work for CPA Ontario staff to support tracking those applicants who submitted documents using this method.</p> <p><b>Tribunal Office</b> The oversight and management of timelines to issue decisions and reasons is ongoing and part of the daily workflow.</p>

1.d	<b>Fees</b>
1.d.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Annual Student Dues</b> All CPA Ontario students are required by regulation to pay annual student dues (ASD) to remain in good standing. Students who do not pay their annual student dues by the end of February are subsequently charged a late fee. In response to the pandemic, in March 2020 CPA Ontario granted students and applicants extra time to comply with the payment of their annual dues and fees and extended the fees due date by two months to April 30. This change provided students with one additional month to make payment before suspension and eventual deregistration, should payment not be made. This change required an amendment to section 2.1 of Regulation 11-1 that governs policies and processes around student and member dues and fees.</p>
1.d.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Annual Student Dues</b> The extended timelines gave students additional time to pay the mandatory dues and remain registered in the program. As in prior years, students who had not made payment prior to communicated deadlines received several reminder emails along with a courtesy call. Students who inquired about financial assistance and who met the required eligibility criteria could request a payment plan for their annual student dues.</p> <p>The frequent communications and updates to the website ensured students received accurate, consistent and timely communication around payment deadlines.</p>
1.d.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Annual Student Dues</b> The extended payment dates enabled more students to pay and continue in the program.</p>
1.e	<b>Timelines (includes any timelines, deadlines or time limits that students/applicants will be subject to during the registration process)</b>
1.e.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>COVID-19 Timeline Extensions</b> Students who were on track to meet their program requirements and could no longer do so as a result of the pandemic, were granted a timeline extension to December 31, 2020, upon request.</p> <p><b>Currency of Education</b> For CPA Ontario to award exemptions for its core prerequisite courses, the equivalent courses must be completed within 10 calendar years of entering the CPA PEP. Due to the pandemic, some applicants had to delay their studies and could not enter the CPA PEP in 2020. To account for this, CPA Ontario extended the course expiration dates of those courses set to reach the 10-year limit of their PEP commencement date in 2020 until December 31, 2020. However, as the pandemic's effects persisted, CPA Ontario decided to further extend course currency into the year 2021, at which point it will be re-evaluated to determine if further extensions are needed.</p> <p><b>Practical Experience</b> Students were given the option to submit a request for timeline extension if they were unable to develop the required competencies within the specified timelines as a result of the pandemic. Timeline extension requests were assessed on a case-by-case basis.</p>



1.e.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>COVID-19 Timeline Extensions</b> The timeline extension provided on-track students with additional time to meet program requirements and avoid deregistration. Frequent communications kept students informed of upcoming deadlines and gave them the opportunity to seek additional support and/or clarity from CPA Ontario if required. Advisement calls were available to students who required extra support to meet the deadlines.</p> <p><b>Currency of Education</b> Extending the course currency for core courses required to enter the CPA PEP has ensured that applicants whose studies had been delayed as a result of the pandemic were not adversely affected. Without this change, applicants who delayed their studies due to the pandemic were at risk of losing between one to eight of their prerequisite exemptions, which would have required them to complete additional courses before becoming eligible to enter the CPA PEP again.</p> <p><b>Practical Experience</b> Timeline extension requests due to the pandemic provide students more time to meet their practical experience requirements without penalty.</p>
1.e.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>COVID-19 Timeline Extensions</b> CPA Ontario has been able to maintain its existing process to manage these timeline requests through a dedicated email queue managed by the Transcript Assessment and Student Registration team. This setup has ensured that students continue to receive accurate, consistent and timely communication from subject matter experts.</p> <p><b>Currency of Education</b> This change has resulted in fewer required communications between CPA Ontario staff and applicants looking to defend their expiring course exemptions if they were unable to enter the CPA PEP in 2020 due to pandemic-related delays.</p> <p><b>Practical Experience</b> Allowing students impacted by the pandemic more time to develop the required competencies is a fair solution and allows them to continue to meet the required standards.</p>
<p><b>1.f Policies, procedures and/or processes, including by-laws</b></p>	
1.f.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Legacy 2020 Communications Initiative</b> Legacy students (CA, CGA, CMA) continued to receive reminder notices on the 2020 deadlines to meet the requirements for admission to membership under their respective pathways. The communications included information on transitioning to the CPA PEP as a transitional student under Regulation 9-1 if they were not able to meet the legacy deadlines.</p> <p>The communications were tailored for each legacy student group and outlined next steps. A dedicated email queue was also set up to handle transition inquiries.</p>

	<p><b>Special Grade Policy</b> In response to the pandemic, the CPA profession approved a Special Grade Policy effective March 20, 2020. This policy allows CPA Ontario to accept all special grades awarded by a post-secondary institution at both the undergraduate and graduate level, ensuring full recognition of these courses for students during the pandemic. The CPA profession defines a special grade as one that does not reflect the standardized letter or numerical measurement of achievement, for example: Aegrotat, Credit/No Credit, Pass/Fail, Satisfactory/Not Satisfactory.</p> <p><b>Practical Experience</b> In September 2020, several user experience enhancements were made to the online practical experience tool that students use to document and report their practical experience to CPA Ontario. The enhancements included a more user-friendly website portal, which now offers improved navigation and layout, refreshed language/content and a new homepage featuring “action items” that require attention. When students click on each of the listed items, they are automatically taken to the area where they can complete the required task.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(i).</p>
1.f.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Legacy 2020 Communications Initiative</b> The communications provided legacy students with clarity around their legacy deadlines and a clear transition path for those unable to meet the deadlines. The dedicated email queue has ensured that inquiries are actioned in a timely manner, which improved the student experience.</p> <p><b>Special Grade Policy</b> The Special Grade Policy was implemented to support students through the disruption to their education as a result of the pandemic and ensure a fair assessment of their academic qualifications. For example, a student who is unable to attend their final exams due to pandemic restrictions can receive three PASS grades in lieu of numerical grades for CPA Ontario pre-requisite courses.</p> <p><b>Practical Experience</b> The enhancements made to the online practical experience reporting tool were well received by students. They allowed students to report their practical experience with greater ease and provided them with a better student experience.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(ii).</p>
1.f.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Legacy 2020 Communications Initiative</b> The dedicated email queue ensured that knowledgeable staff could action legacy student inquiries in a timely manner.</p> <p><b>Special Grade Policy</b> Implementing the Special Grade Policy has minimally impacted CPA Ontario. The assessment and registration review process remains the same for all students/applicants and those with special grades awarded on or after March 20, 2020, are granted credits for the applicable prerequisites. The credit is excluded from the cumulative grade point average.</p>

	<p><b>Practical Experience</b> The enhancements to the online practical experience reporting tool will reduce the volume of calls/emails from students on how to use the tool as well as the number of students not reporting on a timely basis.</p> <p><b>World Education Services (WES) Report</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(iii).</p>
1.g	<b>Resources for students/applicants</b>
1.g.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Student Recruitment</b> We have adapted to fully online offerings and have identified new and innovative ways to connect, reach out and engage with prospective CPA students.</p> <p><b>CPA Ontario Information Session Webinars:</b> We have maintained a consistent offering of information sessions to support pre-arrival Internationally Educated Professionals (IEPs) in Ontario before they immigrate to Canada. Canada’s COVID-19 travel restrictions have been in effect since March 18, 2020, and continue to keep immigration levels extremely low. The virtual offerings remove geographic barriers to participation and help IEPs better prepare for the start of their CPA journey before they arrive in Ontario.</p> <p><b>CPA Ontario Café:</b> In this virtual world, building a network is more challenging, especially for newcomers to Canada. We have teamed up with 10,000 Coffees to create the CPA Ontario Café, offering a professional networking experience for prospective CPA candidates to meet one-on-one with CPAs and grow their network.</p> <p><b>Transcript Assessment Webinars:</b> The quarterly webinars provide IEPs with a walkthrough of the online transcript assessment application form and address specific transcript assessment-related queries. This proactive initiative also brings awareness to CPA Ontario’s application challenges due to the pandemic.</p> <p><b>Own Your Future Conference:</b> This inaugural virtual conference for IEPs, “Own Your Future – Adapting to the New Tomorrow,” brought together business leaders and industry experts to share ideas, insights and experiences to support IEPs on their path to becoming CPAs.</p> <p><b>Speed Mentoring Events:</b> Virtual speed mentoring events provide IEPs the opportunity to meet with industry professionals, gain career insights, accelerate their job search and build professional networks.</p> <p><b>Launch Your Future Series:</b> Virtual webinars and workshops provide job search skills, career advancement strategies and leadership development.</p> <p><b>Student and Member Assistance Program</b> In 2020, CPA Ontario welcomed a brand-new Morneau Shepell program to help support members and students with their mental health and overall wellbeing. LifeWorks is an innovative wellbeing solution that provides confidential support for work, health or life concerns in a way that is accessible, user-friendly and available 24/7. This is complimentary for all CPA Ontario members and students.</p> <p><b>Live Agent (CHAT) Communication Channel</b> In March 2020, we launched a new live agent communication channel. Live agent is a live chat function that is easily accessible to applicants, students and members through MyPortal or on the CPA Ontario website.</p>

	<p><b>Practical Experience</b></p> <p>Several new resources were developed for new and existing students in 2020 to help them better understand the practical experience requirements and the reporting process. A welcome package was developed for new students that includes an animated introduction video series and a checklist of steps/items to be completed throughout the practical experience journey. The video series and the checklist provide links to additional supporting resources for each stage of the journey that students can access as needed. Guiding questions were developed to help new and existing students better understand the technical competencies they must develop. The guiding questions are available in the reporting tool and on the CPA Ontario website. Students, mentors and employers were introduced to these new resources through email announcements, webinars and social media campaign via LinkedIn, Facebook, Twitter and Instagram.</p>
1.g.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Student Recruitment</b></p> <p><b>CPA Ontario Information Session Webinars:</b> These webinars provide an opportunity for prospective students to learn about the CPA program and how to transition international education and experience into the CPA designation. We aim to ensure clarity regarding the CPA pathway, its benefits and requirements. Pre-arrival IEPs are prepared for their first step toward the CPA designation before they arrive in Ontario.</p> <p><b>CPA Ontario Café:</b> IEPs meet one-on-one with CPAs to expand their network, which can positively impact their career objectives.</p> <p><b>Transcript Assessment Webinars:</b> IEPs get a step-by-step overview of the transcript assessment process from start to finish to better understand it.</p> <p><b>Own Your Future Conference:</b> IEPs are encouraged to stay competitive, acquire new skills and experiences, and enhance their learning and potential for career success in Ontario.</p> <p><b>Speed Mentoring Events:</b> These events connect IEPs with CPAs to build professional networks, which improve a newcomer's ability to nurture employment opportunities.</p> <p><b>Launch Your Future Series:</b> IEPs acquire new skills and experiences, and learn about the opportunities and career benefits of pursuing the CPA designation. This series is designed to support their success.</p> <p><b>Student and Member Assistance Program</b></p> <p>Students and members can access a program available 24/7, 365 days a year with a confidential support service for many of life's stresses. They can explore wellbeing topics from leading experts and access exclusive offers and benefits to enhance their lives.</p> <p><b>Live Agent (CHAT) Communication Channel</b></p> <p>The live agent communication channel is easily identifiable and provides applicants, students and members with a convenient way to get assistance.</p> <p><b>Practical Experience</b></p> <p>The new practical experience resources were well received by students, mentors and employers, who reported the animated video and checklist format of the new resources as very engaging. The resources help them better understand the practical experience requirements, their responsibilities and the reporting process.</p>

1.g.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Student Recruitment</b> Key impacts of the student recruitment initiatives on CPA Ontario include:</p> <ul style="list-style-type: none"> <li>• demonstrates support to prospective students on their journey toward achieving the CPA designation, resulting in a better applicant experience and continued, strong IEP engagement</li> <li>• builds a stronger economy in Ontario: by providing IEPs access to the profession, we enable them to reach their full potential and more fully contribute to Ontario’s economy; their engagement helps CPA Ontario build the accounting profession while contributing to a highly skilled workforce in which all Ontarians can thrive</li> <li>• cultivates cross-cultural competencies: CPA Ontario is better equipped to communicate and interact more effectively with people from a broad range of backgrounds and cultures, thereby acquiring the skills, insights and self-awareness needed to be respectful, inclusive and effective in the workplace</li> </ul> <p><b>Student and Member Assistance Program</b> Staff, mentors and other CPAs can now readily help students who need support beyond what CPA Ontario can provide, including how to handle exam-related stress and how to stay focused. This service provides a free student support program to frontline teams and members working directly with students.</p> <p><b>Live Agent (CHAT) Communication Channel</b> The live agent communication channel allows applicants, students and members to receive on-the-spot communication, reducing the volume of calls and emails.</p> <p><b>Practical Experience</b> The new practical experience resources incorporate information from students’ frequently asked questions, so we expect a reduction in the volume of calls/emails fielded by CPA Ontario staff as students begin to use these resources.</p>
1.h	Review or appeal processes
1.h.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Tribunal Office</b> The pandemic resulted in the cancellation of all March and April hearings and the move from in-person to virtual hearings. Procedures for videoconference hearings were established and these hearings commenced in May. The backlog was resolved within the year.</p>
1.h.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Tribunal Office</b> Those with cancelled hearings were given priority for rebooking and were dealt with as quickly as possible. Hearings throughout the year were held on a more expedited basis than for in-person hearings, as organizing the former was less complicated. Also, virtual hearings have enabled greater participation as students or applicants do not need to be in Toronto, or even Canada, to participate meaningfully.</p>
1.h.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Tribunal Office</b> There was a sharp increase in workload for the tribunals staff, as they investigated, assessed and created processes for electronic hearings. They also called on IT resources to assist with the increased workload and troubleshoot where necessary.</p>

<b>1.i Access to student/applicant records</b>	
1.i.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Tribunal Office</b> All adjudicators received training on virtual hearings, including avoiding bias when assessing witnesses on camera rather than “live”.</p>
1.i.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Tribunal Office</b> Students and applicants were not disadvantaged by the move to virtual hearings and support was provided to enable their participation, particularly in the area of technology.</p>
j1.i.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Tribunal Office</b> There was an increased workload to create and deliver the training and resources necessary for virtual hearings and the ongoing monitoring of these hearings.</p>
<b>1.j Training and resources for registration staff, Council and committee members</b>	
1.j.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p>Planning for Cultural Competence/Implicit Bias training began in December 2020 and was scheduled in February 2021 for all staff involved in the assessment, registration and enrolment processes.</p>
1.j.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p>The training will help ensure that students are not subject to implicit bias.</p>
1.j.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p>The purpose of the training is to help staff better understand implicit bias and how it creates barriers to equality, as well as provide strategies to address it. The training will also review different cultural practices to help staff understand and communicate more effectively with applicants across a broad range of cultures.</p>
<b>1.k Mutual recognition agreements</b>	
1.k.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Termination of ACCA MRA</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(i).</p>
1.k.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Termination of ACCA MRA</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(ii).</p>
1.k.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Termination of ACCA MRA</b> Please refer to the description of improvements/changes outlined under the same heading in section 1.a(iii).</p>

1.1	<b>Other (include as many items as applicable)</b>
1.1.i	<p><b>Describe any improvements/changes implemented in the last year</b></p> <p><b>Minor Divergences from Previous Year</b> <i>Memoranda of Understanding (MOU)</i></p> <p>There was an increase in the number of students registered under a MOU being admitted to membership in 2020. The results from the September 2019 sitting of the exam were not available until February 2020. Once these results were given to successful writers, they were then eligible to become members. Since there were releases of two sets of exam results in 2020, this resulted in an increased number of students registered under the MOU category who were eligible for admission during the 2020 year.</p> <p><i>Provincial Transfers</i></p> <p>The number of provincial transfer admissions were reduced in 2020, likely due to the pandemic, which made relocation difficult for members across Canada.</p>
1.1.ii	<p><b>Describe the impact of the improvements/changes on students/applicants</b></p> <p><b>Minor Divergences from Previous Year</b> <i>Memoranda of Understanding (MOU)</i></p> <p>The CFE results are usually released in late November/early December each year. However, due to technical difficulties with the exam, the 2019 CFE results were released in early 2020. Students who passed either the 2019 or the 2020 CFE were therefore eligible for admission to membership in 2020, which may have increased the number of admissions for students registered under the MOU category. Students who wrote the 2019 CFE would therefore have had their admission date delayed by a few months.</p> <p><i>Provincial Transfers</i></p> <p>Fewer members in other provincial bodies applied to CPA Ontario in 2020, likely due to the pandemic and the inability to relocate to Ontario. These members are not negatively impacted, as they are able to maintain their membership in their home province and can apply to CPA Ontario when they are ready and able to relocate to Ontario.</p>
1.1.iii	<p><b>Describe the impact of the improvements/changes on your organization</b></p> <p><b>Minor Divergences from Previous Year</b> <i>Memoranda of Understanding (MOU)</i></p> <p>With the release of the 2019 CFE results delayed until early 2020, CPA Ontario staff were required to process two sets of results released in the same calendar year.</p> <p><i>Provincial Transfers</i></p> <p>As a result of a decrease in the number of provincial transfer applications received, staff had fewer applications to process from this group of applicants.</p>
2.	<b>Describe any registration-related changes made to your enabling legislation and/or regulations in the last year.</b>
-	<p>There were no changes to the governing legislation, <i>Chartered Professional Accountants of Ontario, 2017</i>, or By-law in 2020.</p> <p>Material changes were made to the following regulations that impact registration practices, the details of which are captured elsewhere in this report. (For access to the governing Act, By-law and Regulations, refer to <a href="https://www.cpaontario.ca/stewardship-of-the-profession/governance/act-bylaws-and-regulations">https://www.cpaontario.ca/stewardship-of-the-profession/governance/act-bylaws-and-regulations</a>)</p> <p><b>Regulations:</b></p> <ul style="list-style-type: none"> <li>9-1 Student Registration, Obligations and Standing</li> <li>9-2 Legacy CA Student Registration, Obligations and Standing</li> <li>11-1 Dues and Fees</li> </ul>

## 2. Quantitative Information

### 2 a Languages

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

Language	2020
English	Yes
French	No
Other (please specify)	No

### 2 b Gender of students/applicants

Indicate the number of applicants in each category as applicable.

Category	2020
Male	9689
Female	10420
None of the above, blank or unknown	1241
<b>Total students/applicants</b>	<b>21350</b>

#### Additional Comments

Since CPA Ontario launched our updated technology platform, gender is no longer a mandatory field when students set up an online profile in the student portal.

### 2 c Gender of Members

Indicate the number of members in each category as applicable.

Category	2020
Male	55508
Female	40748
None of the above, blank or unknown	92
<b>Total members</b>	<b>96348</b>

#### Additional Comments

The options to capture gender information online have been expanded for members to include “Gender Non-Binary” and “Prefer Not to Answer” which reflects the increase in the “None of the above, blank or unknown” category.



## 2 d Jurisdiction where students/applicants obtained their initial education

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
19740	20	94	1496 <sup>1</sup>	0	21350

### Additional Comments

Ontario students/applicants are down 3% over last year, Other Provinces up by 67% but not statistically significant given that the numbers are small, US growth is flat while Total students/applicants are down by 2% YOY.

## 2 e Jurisdiction where students/applicants who became registered members obtained their initial education

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
2479	176	76	657 <sup>2</sup>	0	3388

## 2 f Jurisdiction where members were initially trained

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
87784	4016	690	3858 <sup>3</sup>	0	96348

### Assumptions:

f) Jurisdiction where members were initially trained: Indicate the total number of registered members by the jurisdiction where they obtained their initial education in the profession. Note: recognizing that members 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 was obtained. No significant YOY variations.

**Note:** recognizing that students/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 was obtained.

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<sup>1</sup> Breakdown of "Other International" counts by country for Section 2d – Refer to Schedule A – page 20

<sup>2</sup> Breakdown of "Other International" counts by country for Section 2e – Refer to Schedule B – page 21

<sup>3</sup> Breakdown of "Other International" counts by country for Section 2f – Refer to Schedule C – page 22

## 2 g Applications processed - 7 sections

### 1. New Applications received

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
4304	185	97	997	0	5583

### 2. Applicants actively pursuing licensing

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
4249	185	94	972	0	5500

### 3. Inactive applicants

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
55	0	3	25	0	83

### 4. Applicants who met requirements, were authorized but did not become members

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
0	0	0	0	0	0

### 5. Applicants who became fully registered members.

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
2479	176	76	657	0	3388

### 6. Applicants who were authorized to receive alternate class of license but were not issued one

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
0	0	0	0	0	0

### 7. Applicants who were issued an alternate class of license

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
0	0	0	0	0	0

## 2 h Classes of certificate/license

There is only one class of membership in CPA Ontario.

## 2 i Number of internal reviews and appeals processed - 4 sections

1. Applications subject to an internal review that were referred to a statutory committee of your governing council, such as a Registration Committee

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
33	0	3	10	0	46

### Additional Comments

The increase in matters subject to internal review is due in part to a 10-year deadline for legacy applicants that expired during 2020. Also, more students registered to write the CFE in 2020 following the 2019 technical issues experienced. Also, good character matters are now included.

2. Applications who initiated an appeal of a registration decision

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
27	0	3	10	0	40

3. Appeals heard

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
11	0	2	7	0	20

4. Registration decisions changed following an appeal

Ontario	Other Provinces	USA	Other Int'l	Unknown	Total
1	0	0	0	0	1

## 2 j Paid CPA Ontario staff under the categories below

Staff Employed	2020
Total staff employed by the regulatory body	285
Staff involved in the appeals process	1
Staff involved in registration process	14

<b>SCHEDULE A - Other International for Section 2 d</b>	
<b>Jurisdiction - [CPAO Assumption: student/applicant is a member of an accounting body outside of Canada and that membership is the basis for entry into CPAO]</b>	<b>1496</b>
Albania	1
Argentina	2
Australia	12
Bangladesh	5
Brazil	26
Chile	1
China	15
Colombia	7
Dominican Republic	2
Egypt	3
Estonia	1
Ghana	2
Guatemala	1
India	725
Indonesia	1
Iran (Islamic Republic of)	15
Ireland	4
Israel	6
Italy	1
Jamaica	1
Kenya	9
Lebanon	3
Malaysia	2
Mexico	2
Nepal	5
New Zealand	1
Nigeria	69
Pakistan	113
Peru	6
Philippines	121
Republic of Korea	1
Republic of Moldova	3
Romania	3
Russian Federation	1
Singapore	1
South Africa	11
Sri Lanka	13
Syrian Arab Republic	1
Tunisia	1
Turkey	11
United Kingdom	276
Venezuela	2
Zambia	1
Other (Specify): Hong Kong	9

<b>SCHEDULE B - Other International for Section 2 e</b>	
<b>Jurisdiction [CPAO Assumption: student/applicant is a member of an accounting body outside of Canada and that membership is the basis for entry into CPAO]</b>	657
Argentina	1
Australia	24
Brazil	2
China	3
India	149
Ireland	2
Israel	1
Japan	2
Lebanon	1
Mexico	1
Nepal	1
New Zealand	2
Nigeria	2
Pakistan	32
Philippines	11
Republic of Korea	1
Sri Lanka	1
United Kingdom	382
Venezuela	1
Zimbabwe	3
Other (Specify): Hong Kong	20

<b>SCHEDULE C - Other International for Section 2 f</b>	
<b>Jurisdiction - [CPAO Assumption: member is a member of an accounting body outside of Canada and that membership is the basis for entry into CPAO]</b>	<b>3858</b>
Argentina	3
Australia	123
Belgium	1
Brazil	3
China	7
Czech Republic	1
Ecuador	1
Germany	1
Ghana	2
India	485
Iran (Islamic Republic of)	1
Ireland	59
Israel	5
Italy	1
Japan	7
Kenya	3
Lebanon	1
Malaysia	1
Malta	1
Mexico	9
Nepal	1
Netherlands	2
New Zealand	42
Nigeria	4
Pakistan	126
Peru	1
Philippines	41
Republic of Korea	3
South Africa	446
Sri Lanka	15
TFYR of Macedonia	1
Turkey	1
United Kingdom	2354
Venezuela	1
Zimbabwe	31
Other (Specify): Hong Kong	74

### 3. Submission

Heidi Franken, Registrar, certifies the submission of the 2020 Fair Registration Practices Report on behalf of the of Chartered Professional Accountants of Ontario.

A handwritten signature in blue ink that reads "Heidi Franken".

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Heidi Franken, CPA, CA

Registrar, Chartered Professional Accountants of Ontario