

Fair Registration Practices Report

Chartered Accountants (2012)

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

This Fair Registration Practices Report was produced as required by:

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

Provision of Information About Registration Practices (1 / 13)

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

a) steps to initiate the registration process

The Institute provides information on the registration process through its website, publications, bylaws, regulations, other documents, and liaison efforts.

The Career Information department of the Institute provides information and advice to groups such as high school and university students by utilizing school visits and career fairs. The Education area provides information to the Ontario Universities. The Education and Practice Inspection areas provide information and advice to the CA training offices and CA firms that are interested in becoming a training office. The Registrar's Office provides presentations on the qualification process for internationally trained and educated professionals at various newcomer centers upon request.

In addition, the Institute produces a number of documents explaining the qualification process and the requirements for registration. These documents are tailored to the specific audience where applicable. All information and documentation is reviewed on a regular basis and updates are made as required. The "Become a Member" portion of the Institute's website is updated regularly and staff receive email notices indicating that a particular page or section of the website has not been modified within the predetermined period of time. When this occurs, the page or section is reviewed and if needed, the content is modified.

The Member and Student Records representatives answer inquiries pertaining to registrations. Member and Student Records provide individual assistance to students, potential students, applicants, potential applicants and others, and staff in this department may consult with other departments as required.

b) requirements for registration

The Institute provides potential applicants and students with information through its website, bylaws, regulations and various specialized documents. As well, the Member and Student Records representatives are available to respond to telephone and e-mail inquiries promptly and provide assistance to those seeking information on the registration process and its requirements. The Career Information department of the

Institute provides information and advice to groups such as high school and university students by utilizing school visits and career fairs. The Education area provides information to the Ontario Universities. The Education and Practice Inspection areas provide information and advice to the CA training offices and CA firms that are interested in becoming a training office. The Registrar's Office provides information to internationally trained and educated professionals during presentations made at immigration settlement agencies, bridging programs and provincial conferences.

The requirements for registration are incorporated in the Institute's website and individual assistance and information provided regarding the initiation of the registration process when the Institute is contacted. In addition, the registration forms themselves provide detailed instructions and information on the requirements and a checklist is also provided for potential registrants. The ICAO Member's Handbook contains the Institute's bylaws and regulations. The Handbook is accessible to the public through the Institute's website.

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

The Institute provides potential applicants and CA students with information through its website and through various documents prepared to assist in answering enquiries of this kind. The Member and Student Records area within the Institute assists applicants and students by providing information regarding the registration process including the educational requirements and individual counseling as needed. The Career Information area assists in this function by liaising with educational institutions and providing prospective students with information on the requirements of the CA Qualification Program. The Education area through their university contacts updates the educational information on an annual basis and provides a liaison to the universities. Various publications are available which explain the education and work experience requirements of the CA Qualification Program.

In order to meet the requirements for registration, the applicable completed application form must be received at the Institute for processing by the Member and Student Records area.

For most students, the course credit requirement is verified by the accompanying official university transcript (s) and the applicable course outlines. A review by the Education area is completed and the Member and Student Records representatives notify the Student of approved courses in writing. The Member and Student Records area, utilizing the current International Handbook of Universities publication, verifies the degree requirement. If the degree cannot be verified from this source, the Education area will assess the degree.

For individuals who are members of an International Accounting Body that is recognized by the International Federation of Accountants, these individuals are awarded an automatic exemption from 47 of the 51 credit hours. Further, the majority of these individuals are also awarded an automatic exemption from the degree requirement and are able to apply for an exemption from the practical experience requirement by submitting experience certification reports of their previously acquired accounting work experience (international or domestic). The Registrar utilizes the documentation submitted by the individual to determine whether the individual has acquired the depth and breadth of competencies and the levels of proficiency for the competencies that are required of an entry-level Chartered Accountant in Ontario.

The CA Qualification Program is outlined in greater detail elsewhere in this report.

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

The Institute provides potential applicants and students with information through its website and through various documents prepared to assist in answering enquiries of this type. The Member and Student Records

area within the Institute assists applicants and students by providing information regarding the registration process including the educational requirements and practical experience requirements. CA students may complete a portion of their three-years of practical experience (up to one year) outside of Ontario if this is in accordance with the Institute's requirements. For students, experience gained outside of Ontario is considered to be a "secondment" and must meet certain criteria as set out in Regulation 6-1. The Education department assists by providing ongoing updates on educational changes and on occasion, information on foreign degrees. Other departments assist as needed. Updates are made to the Institute's website and publications as required.

For internationally trained applicants the process has been streamlined to recognize the international accounting experience and qualifications:

1. For those who are members or former members of recognized accounting bodies or reciprocal membership bodies with which the Institute has a mutual recognition agreement, there is no additional educational component that must be completed in Ontario beyond the required examination(s). No additional experience in Ontario is needed if the applicant's previous practical experience meets the Institute's requirements in terms of breadth and depth. Otherwise, some additional experience may be required in Ontario, either within a CA training office or under the supervision of an Ontario CA. In September 2012, the Institute's Council approved a change to the requirements to be fulfilled for admission to membership in the Institute by members of the following Reciprocal Membership Bodies:
 - The Institute of Chartered Accountants of Australia
 - The Institute of Chartered Accountants in England and Wales
 - The Hong Kong Institute of Certified Public Accountants
 - The Institute of Chartered Accountants of Ireland
 - New Zealand Institute of Chartered Accountants
 - The Institute of Chartered Accountants of Scotland
 - The South African Institute of Chartered Accountants
 - The Institute of Chartered Accountants of Zimbabwe

As a result of this change, members of these accounting bodies will no longer be required to write and pass the Chartered Accountants Reciprocity Examination (CARE), Part I, in order to qualify for admission to membership in the Institute. Instead, these Applicants will be required, by December 31, 2014 or the second anniversary of their admission to membership, whichever is later, to take a prescribed program of continuing professional development (CPD) to give them an introduction to the Canadian CA profession, taxation in Canada and law in Canada. In addition, these individuals will not be required to provide support for their previous experience in accounting. They will be granted an automatic exemption from the ICAO's practical experience requirements.

2. For those who are members of international accounting bodies but are not members or former members of recognized accounting bodies or reciprocal membership bodies with which the Institute has a mutual recognition agreement, the additional education component is isolated to an acceptable course in Canadian business law. These individuals will also need to complete the Institute's professional program and may need to complete additional practical experience. Exemptions from some of the requirements may be available. The Registrar reviews the accounting experience for these internationally trained applicants and makes a determination as to whether additional accounting experience is required. The Registrar also decides requests for exemptions from the Canadian business law course and/or the Institute's professional program individually after careful consideration of the documentation submitted by the applicant.

Again, the CA program is outlined in greater detail elsewhere in this report.

e) requirements that may be satisfied through acceptable alternatives

The "Become a Member" section of the Institute's website contains information on the registration streams and pathways to membership for both individuals trained in Ontario and those that are seeking registration based on international training. The Institute's bylaws, regulations and various forms specify the requirements for registration and the acceptable alternatives and the processes for accessing these alternatives if applicable. Additionally, telephone enquiries and enquiries received via email and letter are answered by the appropriate department.

f) the steps in the assessment process

The assessment process begins with the individual receiving information regarding the application process, which includes information regarding the Institute's education and practical experience requirements as well as the various documents required by the Institute. The applicant completes the various forms (if applicable) and provides the documents needed by the Institute. The Member and Student Records area receives and assesses the application and communicates with the applicant. This is all evident from the application forms and the information provided to those enquiring about the accreditation process.

Internationally trained applicants have a slightly different process in that they are required to provide additional documentation regarding their accreditation elsewhere in order to apply for exemptions from the Institute's education, professional program and practical experience requirements. The Registrar then considers this information and the process used is described elsewhere in this report. Again, the process is outlined in the forms completed by the applicant (if applicable) and the correspondence received from the Institute. This includes the most recent version of the "CA Practical Experience Requirements" document. As well, the "Become a Member" section of the Institute's website contains information on the process and provides the general requirements and documentation that must be submitted.

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

Generally, to register as a student with the Institute an applicant must provide the following: completed application forms; university transcript(s); proof of employment or an offer of employment with a training office; proof of legal name. These requirements are communicated to applicants through the Institute's website, the application forms and other materials prepared specifically for student registration.

The documentation that is required from internationally educated applicants is communicated to the applicants through the Institute's website, application forms, through correspondence sent to the individual or in a telephone conversation wherein individual counseling is provided if the applicant has any questions. An enquiry that results in a request for information or the initiation of the process is responded to in writing.

Applicants who are internationally trained should provide: a completed application form; a letter of good standing from their international accounting body; if the applicant is no longer a member, a letter from the accounting body stating that at the time the membership ended the applicant was in good standing; and if applicable, forms completed by previous employers to verify any previous accounting experience. Again, this information is available through a number of sources, in particular the website. Experience Certificate Forms are not required from members from reciprocal accounting bodies, as explained earlier in this report.

If documents are not in English, notarized translations are required. Individuals are informed of this requirement through the Institute's forms and website.

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

*** SAME AS LAST YEAR ***

A sworn affidavit will be accepted if transcripts are unavailable and the applicant may also use a sworn affidavit if it is not possible to have previous employers complete the Institute's forms. The Registrar will accept a variety of alternative documents and therefore, has chosen not to limit the acceptable range of documents by specifying the only acceptable alternatives. The alternatives available vary with the circumstances of the applicant. Information is available through a number of sources but primarily the website.

i) how applicants can contact your organization

Applicants may contact the Institute by telephone, email, fax, website, letter or by visiting the Institute during normal business hours.

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

If the applicant is from a recognized US state board, recognized accounting body, reciprocal membership body, or is applying under the EvE Membership Pathway, he/she has sixty (60) days to complete an application. These individuals are notified in writing of the registration deadline and the outstanding documents. For all other students and internationally trained applicants, there is no timeline to complete an application. These individuals are also notified in writing of the outstanding documents.

At the initial stage of the registration process, all applicants are sent, as applicable, a confirmation regarding receipt of application, confirmation of registration, a confirmation of course credit assessment(s), confirmation of registration in preparation programs including the School of Accountancy, confirmation of examination(s) registration, examination results, and any Registrar's decisions (if applicable). Registered Students also have online access to their student record and are able to track the status of their application and their overall progress in the CA Qualification Program. Other contacts may come via email or telephone depending upon the circumstances. Generally, as each step in the process is initiated or completed, applicants are contacted and for some applicants, annual dues are required to maintain an active file/status. Applicants may contact the Institute at any time during the process to be assisted by a Member and Student Records representative who will assist them by providing information and where applicable, advice on the process. Applicants may also contact staff in the Registrar's department to receive updates on the status of their file, if the file is held in the department. A regular review of the files is undertaken on a monthly basis where applicable and an update is sent to the applicant. Lastly, letters to applicants contain the name of a contact person.

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

*** SAME AS LAST YEAR ***

Required documents must be translated into English and a notarized translation provided. Applicants are informed of this requirement through disclosures made on the Institute's website and application forms and templates.

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

Generally, the applicant will not come into contact with third-party organizations such as assessment agencies. A third-party qualification assessment of applicants is not a requirement for the qualification assessment process. In terms of the educational background of an applicant, the Institute conducts its own internal review. If additional information may be helpful, applicants may submit a report from World Education Services, (WES) or from the University of Toronto or York University. However, the final decision on the acceptability of the applicant's qualifications rests with the Institute. If the applicant comes from another province within Canada, the Institute assesses the applicant's qualifications from that province. Validation or additional information may be requested from the educational institution or the applicant depending upon the issue. An applicant may also be either a member or a former member of another accounting body. Communication with that accounting body may be necessary in certain circumstances. For example, to ensure that the most current information is available on the accreditation process for that accounting body. Information is available through the website, forms and other documents relating to the admission process.

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

Students being trained domestically must adhere to the timelines established in the Institute's bylaws and regulations. There are additional timelines for applicants and other internationally trained accountants. Documents explaining these timelines are available on the Institute's website (primarily the bylaws and regulations of the Institute) and through information that is made available to students upon registration or as part of their request for information. Individual counseling is available should the applicant contact the Institute.

Students and applicants are encouraged to become familiar with the Institute's bylaws and regulations. The ICAO Member's handbook provides more information. A copy of the bylaws, rules and regulations is available online at <http://www.icao.on.ca/Resources/Membershandbook/1011page5011.aspx>. All applicants are encouraged to read Regulation 6-1: Student Registration, Regulation 6-2: Applicant Registration or Regulation 6-3: Affiliate Applicant Admission as applicable.

For CA students, the Core Knowledge examination (CKE) must have been written not more than three (3) years before attempting the School of Accountancy (SOA). The staff training program must be completed within the first 16 months of registration as a Student. The maximum period of registration is ten (10) years from the initial date of registration or the date of that Student's fourth unsuccessful attempt of the UFE, whichever occurs first.

For internationally trained applicants from accounting bodies with which the Institute has a mutual recognition agreement, an applicant has sixty (60) days to complete his or her application for registration or their file will be closed. Once registration has been accepted, these individuals have five years to complete the process and obtain membership. For applicants from recognized US State Boards and Recognized Accounting Bodies, the CA Reciprocity Examination (CARE) Part I must be successfully written no more than three years prior to applying for membership. Part I of the CARE, must not be attempted more than four times. For applicants from reciprocal membership bodies, they must by December 31, 2014, or the second anniversary of the date of admission to membership, whichever is later, successfully complete such course(s) and/or program(s) of professional development as may be prescribed by the Council, failing which, their membership will be suspended and will remain suspended until the course(s) and/or program(s) of professional development have been completed.

For individuals applying under the EvE membership pathway, an applicant has sixty (60) days to complete his/her application for registration or the file will be closed. Once registration has been accepted, these individuals have three (3) years to complete the process and obtain membership and must successfully complete the EvE Evaluation in no more than two (2) attempts, failing which, the individual will be deregistered and will not be eligible for reregistration under the EvE pathway. Once admitted to membership, EvE applicants must by December 31, 2014, or the second anniversary of the date of admission to membership, whichever is later, successfully complete such course(s) and/or program(s) of professional development

as may be prescribed by the Council, failing which, their membership will be suspended and will remain suspended until the course(s) and/or program(s) of professional development have been completed.

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

The Institute makes information available on its registration timelines through its website, its bylaws, in correspondence with applicants, counseling of applicants when they phone the Institute or attend in person, and through the various methods previously described elsewhere in this report. For example, the timeframe for admission to membership (registration) is inherent and self-evident from the Institute's educational requirements and professional program. Students are required to complete three (3) years of practical experience during which time, the majority complete the Institute's professional program including the Uniform Evaluation (UFE). Therefore, the steps necessary to apply for membership take approximately three (3) years from the date the individual registers as a student – assuming all steps are completed in the required order and in a timely manner. Additionally, upon completion of the foregoing, the student applies for membership and assuming that the required forms and fees have been received from the student, admission to membership (registration) takes place within approximately two (2) to three (3) months. Students have a maximum period of registration of ten (10) years.

The foregoing requirements are set out in a variety of locations including documents on the Institute's website and specifically, in the bylaws and regulations. ICAO Member's handbook provides more information. An electronic copy of the bylaws, rules and regulations is available on the Institute's website at <http://www.icao.on.ca/Resources/Membershandbook/1011page5011.aspx>.

Given the foregoing, the length of time the registration process takes varies depending upon the application category chosen by the individual. Because the Institute has a variety of methods by which an applicant may complete the education and practical experience requirements for membership, the time period will depend upon the path chosen and the applicant's own diligence in completing the necessary steps. Below is a summary of the timelines:

1. (Associate Membership Pathway – CPA and CA designations) Student Applicants:

The Institute will acknowledge an application for registration within one (1) to two (2) weeks of receipt.

The average period of time a student or a mature student takes to complete the program leading to membership is about 3.2 years from the date of registration with the Institute. Most of these students register with the Institute after they have completed university.

The average period of time a student from an approved professional school of accounting or co-operative degree program registered with the Institute takes to complete the program leading to membership is approximately 4.1 to 4.2 years from the date of registration. The timeline for these individuals is longer because registration occurs while these individuals are in university.

2. (Associate Membership Pathway – CPA and CA designation) Members of the Certified General Accountants of Ontario (CGAO) and the Certified Management Accountants of Ontario (CMAO):

The Institute will acknowledge an application for registration within one (1) to two (2) weeks of receipt.

If an exemption is being requested from the Institute's education, professional program or practical experience requirements - upon receipt of a completed application for registration, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the professional program consisting of the CKE, SOA and UFE

and upon how much, if any, of the education requirement and three-year practical experience requirement must be completed.

On average, it takes approximately 2.7 years from the time a complete application is received by the Institute, for an applicant to complete the process leading to membership.

3. **(Associate Membership Pathway – CPA and CA designations) Members of recognized accounting bodies or recognized US state boards of accountancy:**

Upon receipt of a completed application for registration, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the CA Reciprocity Examination Part I and upon how much, if any, of the three-year practical experience requirement must be completed. On average, it takes approximately one (1) year from the time a complete application is received by the Institute, for an applicant to complete the process leading to membership.

4. **(Associate Membership Pathway – CPA and CA designations) Members of reciprocal membership bodies:**

Upon receipt of a completed application for registration, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on registration.

On average, it takes approximately two (2) to three (3) months from the time the Institute receives a complete application to complete the process leading to membership.

5. **(Associate Membership Pathway – CPA and CA designations) Members of international accounting bodies that are members of the International Federation of Accountants (IFAC) but are not members or former members of recognized accounting bodies, recognized US state boards of accountancy or reciprocal membership bodies with which the Institute has a mutual recognition agreement:**

Upon receipt of a completed application for registration, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the professional program consisting of the CKE, SOA and UFE and upon how much, if any, of the education requirement and three-year practical experience requirement must be completed.

On average, it takes approximately 2.7 years from the time a complete application is received by the Institute, for an applicant to complete the process leading to membership.

6. **(Associate Membership Pathway – CPA and CA designations) EvE Membership Pathway:**

Upon receipt of a completed application for registration, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on registration.

The timeline to qualify for admission to membership will be largely determined by the number of attempts taken to successfully complete the EvE Evaluation. On average, it takes approximately one (1) year from the time a complete application is received by the Institute, for an applicant to complete the process leading to membership.

7. **(Affiliate Membership Pathway – CPA designation) Members of the Certified General Accountants of Ontario (CGAO), the Certified Management Accountants of Ontario (CMAO) or**

Members of another provincial CPA body holding a Canadian Chartered Professional Accountant designation but not a Canadian Chartered Accountant designation:

Upon receipt of a completed application for admission to membership, an individual will be informed within eight (8) to twelve (12) weeks of the Registrar's decision on membership and if approved, will be admitted at the time of the decision.

8. Assessment of Qualifications:

Individuals applying for additional exemptions will have an assessment conducted by the Registrar after receipt of all requested documentation. The assessment will address the issue of whether the experience and competency requirements of the Institute necessary to be granted additional exemptions from the student requirements have been met. Once the applicant's file is complete and all required documentation has been submitted to the Institute, it is anticipated that this assessment will be completed within eight (8) to ten (10) weeks. Individuals are notified in writing once their files are deemed complete and are informed of the timeline. A letter advising the applicant of the decision will be prepared upon completion of the assessment.

9. Non-Canadian Transcript Assessment:

For individuals who are not members of international accounting bodies, in order to determine eligibility to register as a student with the Institute, transcripts from non-Canadian universities must be assessed to determine if the four (4) year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. This preliminary assessment takes an average of six (6) months. A portion of the assessment cost is credited towards the student registration fees.

10. Non-Ontario Transcript Assessment:

Courses taken at universities outside of Ontario must be assessed to determine if the four (4) year or equivalent degree requirement has been met. Also courses must be assessed to determine which courses will be recognized for credit towards the 51 credit hours. A preliminary assessment of a non-Ontario transcript takes an average of three (3) to five (5) months to complete. If the student is registering with the Institute, the assessment fee is included as part of the registration fee.

11. Ontario Transcript Assessment with a mix of Ontario universities and/or college transfer credits:

Transcripts with course mixes from different Ontario universities have to be assessed for overlapping or missing course content. A preliminary assessment takes an average of eight (8) to sixteen (16) weeks. If the student is registering with the Institute, the assessment fee is included as part of the registration fee.

12. Ontario Transcript Assessment:

Transcripts from an Ontario university takes an average of four (4) to six (6) weeks to assess. If the student is registered with the Institute, the assessment fee is included as part of the registration fee.

13. Admission to Membership:

Those registered as students or applicants with the Institute and who are within a month of their estimated completion date and have completed all other education requirements and examination requirements, will be sent a request to file a final experience certification report (if applicable). After any additional leaves of absence are taken into consideration and the estimated completion date is confirmed, the student or applicant will be sent a personalized application for admission to membership and will be required to remit an admission fee. This is separate from the Annual Membership Dues process. Upon the Institute's receipt of the application for admission to membership, if it is determined

that there is a deficiency in the experience requirement, the student or applicant will be sent notification of their revised estimated completion date. A Student or Applicant who has completed all of the requirements for admission to membership will usually be admitted within one (1) to two (2) months of the receipt of a completed application, and will be advised of their admission shortly thereafter. The membership certificate including a congratulatory letter confirming their admission to membership will be mailed to the new member within three (3) to four (4) weeks following admission to membership. A notification of the requirement to remit the Annual Membership Dues will be sent to newly admitted members two (2) weeks after admission to membership.

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

Information regarding fees is provided as part of the application process and is available on the Institute's website as well as in correspondence to applicants and through other methods such as Career Information. A fee schedule is readily available to applicants and those seeking information about the Institute and is made publically available on the Institute's website within Regulation 4-2.

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

A student or applicant with a physical or medical disability likely to affect performance on an examination may, prior to the date of the examination, request special arrangements for attempting it. Such requests generally fit into the following three categories:

1. those from students with permanent or long-term disabilities who were given special consideration in writing university examinations;
2. those from students whose physical or medical disabilities were not previously assessed by a university or have occurred more recently and, therefore, were not present while attending university; or
3. those from students who have been diagnosed with otherwise invisible medical conditions, such as lung disorders, diabetes, epilepsy and heart and circulatory disorders, which may be aggravated under examination conditions and potentially cause distress to both the student and others writing in the same centre.

The special consideration granted will depend on the specific circumstances and ranges from granting extra writing time to permission to make use of special equipment. In most cases, any student granted special consideration is required to write examinations at a special writing centre.

In all cases, the student must complete an Accommodation Eligibility Questionnaire available from the Institute at least ten (10) weeks prior to the date of the examination. Earlier notification is preferred to allow the Institute sufficient time to obtain independent confirmation of documentation, and to evaluate the request. The request must be accompanied by appropriate documentation, such as confirmation of disability from at least one (1) doctor who is a specialist in the particular field. The Institute reserves the right to request a second opinion from a specialist of the Institute's choosing.

The Director of Examinations at the ICAO, along with representatives from the other provinces and the CICA, form a committee to assess these special considerations. A psychologist also helps with these assessments. If further medical specialty is required to make a decision, this information is sought.

Information on the foregoing is available through the Institute's Education department, on the Institute's website (special considerations for exam accommodation) and through the Institute's ongoing efforts to keep students and applicants informed.

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

A memorandum of understanding (MoU) was established with the Institute of Chartered Accountants of Pakistan (ICAP) in May 2012. The fees for individuals applying under the MoU are the same as those for regular students. Students registered under the MoU are automatically exempt from the Staff Training Program (STP), CKE, SOA and 51 credit hour requirement. Additionally, these students are able, if they so choose, to also apply for a review of their work experience in order to obtain an exemption from the experience requirement. The Registrar reviews requests for such exemptions.

In February 2012, the Institute's Council approved an amendment to the timeline for students to complete the STP to 16 months from the date of registration. Previously, students were required to successfully complete the STP within 12 months of their registration date.

In September 2012, the Institute's Council approved an amendment to Regulation 6-2, which resulted in the creation of a new membership stream for internationally trained accountants called the Evaluation of Experience (EvE). The EvE pathway offers senior-level internationally trained accountants the opportunity to demonstrate that they have developed the knowledge and competencies expected of a qualified CA through the combination of holding an approved international accounting designation and the completion of Evaluation Questions. Upon successful completion of the EvE pathway, EvE Applicants become Associate Members of the Institute. Associate Members are awarded the Chartered Professional Accountant and Chartered Accountant designations and are therefore entitled to use the initials CPA, CA in the manner prescribed in Regulation 4-7, Issuance and Use of Designations. In order to qualify for registration as an EvE Applicant, an individual must be a senior business professional, must hold an eligible accounting designation with an international accounting body specified in Schedule A, B, C, or D of Regulation 6-2 and must have worked in an accounting or business environment for at least twelve (12) years, five (5) of which were at a senior level. In addition to the conditions listed above, to register as an EvE Applicant, an individual must acquire a Professional Sponsor (PS) who is a current member in good standing of the Institute and who has been a member in good standing of one or more provincial institutes continuously for the immediate past ten (10) years. The PS must be familiar with the work of the applicant and must have known the applicant for a minimum of two (2) years and be independent of the applicant. Individuals who were admitted to membership on the basis of successfully completing the EvE membership pathway are not eligible for a public accounting licence in Ontario.

In September 2012, the Institute's Council approved an amendment to the admission requirements for members of Reciprocal Membership Bodies. As a result of this change, members of these international accounting bodies will no longer be required to write and pass the Chartered Accountants Reciprocity Examination (CARE), Part I, in order to qualify for admission to membership in the Institute. Instead, these Applicants will be required, by December 31, 2014 or the second anniversary of their admission to membership, whichever is later, to take a prescribed program of continuing professional development (CPD) to give them an introduction to the Canadian CA profession, taxation in Canada and law in Canada. In addition, these individuals will not be required to provide support for their previous experience in accounting. They will be granted an automatic exemption from the ICAO's practical experience requirements.

In October 2012, the Institute's Council approved the issuance of the Chartered Professional Accountant designation to all ICAO members effective November 1, 2012. The Council also passed amendments to the Institute's bylaws, which established a new "Affiliate" membership class. While the amendments took effect upon Council approval, Members will be asked to vote to ratify these amendments at a Special General Meeting of members to be held on Thursday, February 28, 2013. Resulting from the bylaw amendment was the creation of a Regulation 6-3, which deals with the admission to membership for Affiliate Applicants. At present, members of the Certified General Accountants of Ontario (CGAO) and the Certified Management Accountants of Ontario (CMAO) may apply to become Affiliate Members of the Institute under Regulation 6-3 (section 4.1). Further, members of another provincial CPA body holding a Canadian Chartered Professional Accountant designation, but not a Canadian Chartered Accountant designation, may apply to become Affiliate Members of the Institute under Regulation 6-3 (section 4.2). Affiliate Members are awarded the Chartered Professional Accountant designation and are therefore entitled to use the initials CPA in Ontario in the manner prescribed in Regulation 4-7 Issuance and Use of Designations but are prohibited from use of the Chartered

Accountant designation and initials CA in Ontario. To apply for Affiliate membership, individuals must submit an application form, fee remittance, confirmation of membership with CMAO, CGAO or a provincial CPA Body, proof of legal name and references from two (2) Canadian accountants. The Registrar reviews applications and if approved, applicants are admitted to membership as an Affiliate Member. An Affiliate Member will not be eligible for a public accounting licence with the Institute, except on the basis of an entitlement to practise public accounting obtained by reason of membership in another accounting body in Canada in accordance with the provisions of Regulation 9-1.

As noted in the 2011 report, the Institute continues to promote the CA designation to high school and university students through the following: <http://www.guidetorulingtheworld.ca>

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Amount of Fees (2 / 13)

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

The fees for Applicants and Affiliate Applicants are different from the standard CA Student fees.

For members of recognized accounting bodies, recognized US state boards of accountancy, reciprocal membership bodies and those individuals applying under the EvE membership pathway, the Applicant fees reflect the fact that such applicants are normally able to qualify for membership within a shorter period of time than domestically trained students.

Other internationally trained accountants register as Students and therefore the fees are the same, with minor exceptions.

For Affiliate Applicants, the Applicant fee is adjusted and reflects the fact that these individuals pay membership fees to Canadian accounting bodies at both the provincial and national levels.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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

a) What are your timelines for making registration decisions?

*** SAME AS LAST YEAR ***

The term “registration decisions” is not entirely applicable to the Institute’s processes. Once either a student or applicant has successfully completed all of the required steps for admission to membership, admission (or registration) is normally granted. Nevertheless, please refer to question 1n for a summary of the pertinent timelines for various stages/events in the registration process.

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

Applicants who write to the Institute are usually responded to within two (2) weeks depending upon the nature of the enquiry. Telephone calls are usually responded to within one (1) to two (2) business days depending upon the volume of messages received. Email is responded to as soon as practical - usually with a few days.

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

The timeline for providing written reasons vary depending on the complexity of the issue and whether the matter must proceed through a formal Registrar review or other decision-making processes. A detailed letter summarizing and providing reasons for the decision is normally issued within two (2) weeks, after the determination is made.

The timing of other written communications depends upon the nature of the issue and how the matter may be considered. If the matter is straightforward and administrative in nature, a written reply will usually be sent within one (1) to two (2) weeks. If the matter requires further information or consideration because of its complexity or other factors, the answer may be provided in a few more weeks. Matters that require further information or clarification from the individual will take longer and the timing will ultimately depend upon the response received to the Institute’s enquiries.

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

The Institute provides timely responses to enquiries and strives to meet its timelines by means of internal formal and informal policies and procedures. Deviations from these policies or procedures may occur if the issue is complex or if additional information is required. On a monthly basis, reports are prepared and reviewed to assess the Institute’s compliance activities, one of which involves adherence to published timelines.

In some instances written decisions issued by the Institute or any of its Committees may require time to write due to the complexity of the issues (some of which are legal in nature) and the need to ensure a complete and accurate record in the event of an appeal. Reviews or appeals considered by the Institute’s Membership Committee or Appeal Committee for example may require a hearing under the Statutory Powers Procedure Act. These decisions are therefore, by their nature, quasi-judicial in nature and are not put on a timeline beyond the requirements of the common law. Moreover, the volume of requests may also affect the timelines for providing written decisions.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Access to Records (4 / 13)

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

It should be noted that the majority of an applicant's file is provided by the applicant and therefore, a request for access is very rare. Nevertheless, applicants have access to their records upon request. Students have access to their record online. A written request is also acceptable.

In most instances, there is no charge for access. Records, including university transcripts, a copy of the applicant's birth certificate, passport or driver's license etc. may be obtained from the ICAO. Internal notes of a purely administrative nature are kept in the Institute's database. Access to the applicant's examination papers is described below.

If an individual requires an official ICAO transcript, a fee, as stipulated in Regulation 4-2, is charged.

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

Assuming that an applicant's examination(s) are considered to be a part of the "applicant's record", the Institute provides limited access to examinations as described below. There are five examinations.

1. **The Core-Knowledge Examination (CKE)** is a non-disclosed, multiple-choice examination. Benchmark questions are taken from previous examinations, and as a result, Students are not permitted to keep the examination questions. Students also sign a document stating that the examination is the property of the Institute and that they will not discuss the contents of the examination with anyone. A mechanical check is available to a Student whose attempt was unsuccessful.
2. **The School of Accountancy (SOA)** examination is an analytical examination comprised of multi-competency questions. However, there is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various scenarios. Students are permitted to keep the examination questions, but may not have access to their responses once they are submitted. In view of the thorough process of marking and re-marking at the School of Accountancy marking centre, there is no provision for further reviews of Students' responses for final examinations. However, Students may request a mechanical check of their examination response. The cost to request a mechanical check is outlined in Regulation 4-2. The mechanical check involves a tracing of the assessment through the audit log files of the computer system used to accumulate marker assessments and a re-computation of the student's score and result. Students do have access via the ICAO web site to suggested solutions, evaluation guides and general markers comments. Private preparation programs are also available.
3. **The Uniform Evaluation (UFE)** is a national examination. A Student's own examination response will not be returned or made available after being submitted for marking. Evaluation responses are retained

by the Board of Evaluators of the Canadian Institute of Chartered Accountants (CICA) for a period of three (3) years following the UFE. Students are not permitted to keep their examination questions, however the questions are made public shortly after the UFE. Students may appeal their results and / or ask for a Performance Analysis Review (PAR). The PAR is a detailed review of the Student's responses. Markers used to evaluate the evaluation are contracted by the CICA to prepare these reviews. Subsequent to the release of UFE results, Students have access, via the ICAO web site to the UFE report. This report is prepared by the CICA's Board of Evaluators and includes suggested solutions, evaluation guides and comments from the Board of Evaluators.

4. **The Chartered Accountants Reciprocity Exam (CARE)** is a non-disclosed, multiple-choice examination. Similar to the CKE, benchmark questions are taken from previous examinations, and as a result, applicants are not permitted to keep the examination questions. Applicants also sign a waiver stating that the examination is the property of the Institute and that they will not discuss the contents of the examination with anyone. Similar to the CKE, a mechanical check is available to an applicant whose attempt was unsuccessful.
5. **The Evaluation of Experience (EVE)** is a competency-based assessment consisting of six (6) questions that uses a holistic, attribute-based model that is double-marked and arbitrated. EvE assesses the professional skills required of a Canadian CA and is a "take-home" type exam that candidates complete on their own time and then submit final responses by the response deadline. To follow the EvE pathway, a candidate must present, through a process of question-and-answer, evidence from their work experience demonstrating the professional skills that are essential to the CA profession. Each of the six (6) questions requires two (2) distinct responses, for a total of twelve (12) responses. As the EvE Evaluation is a take-home exam, candidates are able to make a copy of their responses prior to submitting for marking.

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

There is no charge for accessing student records. Fees relating to examinations are set out elsewhere in this report. Students and applicants are informed of fees as needed or upon request. All fees are outlined in Regulation 4-2, which is available to public on the Institute's website.

d) List the fees for making records available.

There is no charge for accessing student records. However, a student may request an official ICAO transcript, which would be produced for a fee as outlined in Regulation 4-2.

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

There is no charge for accessing student records, unless otherwise stated in this report.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

Resources for Applicants (5 / 13)

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

Students have access to past SOA and UFE examinations on the Institute's website. The questions and suggested solutions, along with evaluation guides are also available on the Institute's website. Students may also use preparation materials made available by private individuals or organizations.

At the SOA, Students are provided with readings, self-study materials and practice examinations. Students enrolled in the CARE are able to attend CARE preparation courses. Students enrolled in the UFE are able to attend UFE preparation courses.

Applicants have access to sample EvE Evaluation Questions and Responses on the CICA website.

The CKE and CARE are non-disclosed examinations, so past examinations are not available. However, sample questions are available on the website as well as information on the examinations' structure and examinable content.

The CA Reciprocity Examination (CARE) is the means by which the provincial and territorial CA institutes measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada assessed by the International Qualifications Appraisal Board (IQAB) as having education, examination and experience requirements substantially equivalent to the Canadian CA qualification program. The CARE tests knowledge, comprehension and limited application of knowledge but not higher-order skills.

The Evaluation of Experience (EvE) is a new pathway to provide highly skilled internationally trained professional accountants with a competency-based route to the CA designation. Applicants must have a sponsor, who is required to substantiate the information in the application. The EvE is an evaluation of the development of the key professional skills required of a Chartered Accountant, and assessed by the profession's Uniform Evaluation (UFE). Evidence is obtained through answering questions that draw upon the applicant's work experience to demonstrate each of these key professional skills.

The Institute's Career Information department is a liaison with the various universities and high schools to provide information to potential applicants. Information on the profession and requirements is also available on the Institute's website.

The UFE Candidate's Competency Map is available from the Institute via its website and printed copies are also available upon request. Likewise, the CA Practical Experience Requirements document is available from the Institute via its website and printed copies are also available upon request.

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

*** SAME AS LAST YEAR ***

As discussed above, information is provided through the website and Career Information Department. If applicants have specific questions, our Customer Service department helps answer their questions or directs them to the appropriate department and individual. Generally, the Institute produces a wide variety of

materials for applicants and these materials are available in formats that reflect the nature of the request and the intended audience.

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

Please refer to the changes identified in the response to Question 1.

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Internal Review or Appeal Processes (6 / 13)

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

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

Appeals of decisions made concerning registration or deregistration will normally be considered by the Institute's Membership Committee within two (2) or three (3) months. In cases where the party requesting an appeal wishes to present new information as evidence, the matter is referred back to the Registrar or committee for review and may be addressed within a few days or a few weeks depending upon the complexity of the issue and the nature of the new information provided by the individual.

A letter advising of the Membership Committee's decision is usually sent within eight (8) to ten (10) weeks following a Committee meeting.

In cases where a hearing by the Membership Committee is held, the timing of the meeting is dependent upon the schedule of the committee, the applicant's ability to provide required information or submissions prior to any consideration and other factors relating to the nature of the request and the scheduling of the hearing.

An appeal may be initiated within thirty-days (30) from the receipt of the initial written reasons for the decision.

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

Given the foregoing, it is not possible to estimate the number of internal reviews that exceeded the timelines in 2012.

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

Given the foregoing, it is not possible to estimate the number of internal reviews that exceeded the timelines in 2012.

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

*** SAME AS LAST YEAR ***

Appeals or reviews before the Membership Committee are usually written submissions because these hearings are held according to the Institute's Rules of Practice and Procedure under the Statutory Powers Procedure Act. Consequently, the making of submissions and the nature of these submissions are governed by this Act and the common law.

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

*** SAME AS LAST YEAR ***

Information regarding appeals or reviews is communicated to the applicant in a number of ways. First, information is available from the Institute's website in the bylaws and regulations and in other documents. Second, information regarding any review or appeal mechanism is communicated to the applicant as part of the decision, depending upon the nature of the decision and the matter considered. Additional information and specific questions that the applicant may have regarding procedure are answered by staff members assigned to the Committee.

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

The Institute's Membership Committee is not involved in the original decision-making process. In rare situations, where Membership Committee members sit on one or more other committees, special care is taken to avoid conflict of interest and to ensure that such individuals are not involved in reviews where they have taken part in the original decision-making process.

The Institute also has conflict of interest guidelines and policies to ensure that conflicts of interest do not arise. If an applicant is aware of a conflict of interest, he or she may ask that the Institute representative be removed for the purposes of the decision.

Decisions made at first instance by staff are then reviewed by the Membership Committee and staff members are not voting members of this committee. In addition, ICAO staff involved with the administration and liaison with the Membership Committee are not involved in the original decision.

e) Describe your internal review or appeal process.

An appeal or review may be initiated within thirty days (30) of receipt of the written decision. Such appeals and reviews may be under the Statutory Powers Procedure Act depending on the nature, and are therefore, bound by the requirements of the Act.

The Membership Committee has both an appeal and review jurisdiction. Its role with respect to both is similar – not to substitute its own judgment but to determine whether there was evidence upon which the decision was properly made.

Reviews and appeals are normally based on the record, that is, on what was before the Registrar or other Committee at the time of the original decision. The Membership Committee will consider the documents, and the reasons for the decision, as well as submissions and argument from the parties.

Occasionally, the Membership Committee may be asked to consider information that was not before the Registrar or other Committee. An application for the admission of fresh evidence may be made by the party seeking to have it considered. There is a presumption that all evidence must be brought before the Registrar or other Committee. Therefore, admitting fresh evidence should only be considered if that evidence, with due diligence, could not have been discovered before the original determination, and the evidence is of such a reliable and vital nature it would likely have affected the outcome of the decision. As the Membership Committee does not hear oral evidence in the usual course, and would be considering the appeal on an unequal basis, it would then remit the matter to the original decision maker (Registrar or other Committee).

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

The Membership Committee

The Membership Committee is comprised of 15 to 20 members, including the Chair, two Deputy Chairs and three (3) to four (4) public representatives. CA members on the Committee are representative of the Institute's membership by occupation and geographic location. Members of the Membership Committee are appointed for an initial one (1) year term and are eligible for re-appointment for three (3) additional three (3) year terms and, thereafter, on an annual basis.

The Membership Committee hears and determines appeals and reviews from decisions of the Registrar on admissions to membership (registration), de-registrations; receives referrals from the Registrar on matters regarding admission to membership; provides advice to the Registrar in accordance with the provisions of the bylaws and regulations; considers applications for licensing from any member where the good character of the member must be determined by means of a hearing; considers any application for a public accounting licence from a member in respect of whom the Public Accounting Licensing Board has directed that a hearing be held to determine whether the member has fulfilled the qualifications to be licensed set out in the Public Accounting Act, 2004, the regulations and Standards of the Public Accountants Council made under the Act and in the bylaws or regulations of the Institute; considers any application for a public accounting licence from a member who is licensed to practice public accounting in a jurisdiction outside Ontario; and hears and determines reviews of decisions of the Public Accounting Licensing Board in respect of public accounting licensing matters, as specified in the bylaws and regulations of the Institute.

All proceedings before the Membership Committee are conducted in accordance with the Rules of Practice and Procedure adopted by the Institute's Council.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Information on Appeal Rights (7 / 13)

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

Consistent with the information noted in the 2011 Fair Registration Practice's Report, there is no further review or appeal available to a decision that has already been subject to an appeal by the Membership Committee.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Assessment of Qualifications (8 / 13)

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

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

For Students, becoming a CA in Ontario generally requires:

- a university degree
- 17 specified courses (51 credit hours)
- three (3) years of practical experience in an approved training office during which time, the breadth and depth of competency requirement (as outlined by the CA Practical Experience Requirements) must be met.
- successful completion of the ICAO's Professional Program, which is composed of the Staff Training Program (STP), the Core Knowledge Examination (CKE) and the School of Accountancy (SOA).
- Successful completion of the Uniform Evaluation (UFE) in accordance with the The UFE Candidates'

Competency Map

An internationally trained applicant must complete:

- three (3) years of practical experience in an approved training office or under the supervision of a Canadian CA (unless the individual applies for and receives an exemption for his/her previously acquired experience in accounting – either international or domestic)
- Canadian business law (unless the individual applies for and receives an exemption from this requirement)
- The Core Knowledge Examination (unless the individual applies for and receives an exemption from this requirement)
- The School of Accountancy (unless the individual applies for and receives an exemption from this requirement)
- The Uniform Evaluation (no exemption from this requirement is available)

Regulation 6-1, which governs students, provides that a student who is a member of a specified Canadian accounting body must have fulfilled the Institute's general education requirement for registration, namely a four-year degree from a designated university or equivalent. Such individuals must also successfully complete the course-credit requirement through successful completion of prescribed university degree-credit courses and the minimum average grade requirement in the courses included in the credit-hour requirement. These individuals may also request from the Registrar an exemption from some or all of the practical experience requirement and those examinations for which an exemption may be permitted.

The Registrar will review the previous education, professional qualification(s) and accounting experience of a student seeking exemptions to determine whether, taken as a whole, they establish that the student has demonstrated, on a substantial equivalency basis, the required breadth and depth of competency development at the levels of proficiency required of an entry-level CA in Ontario, as specified in The UFE Candidates' Competency Map and the CA Practical Experience Requirements.

For those applying with membership from a recognized accounting body with which the Institute has a mutual recognition agreement, in accordance with the Guidelines to Regulation 6-2, the Registrar will assess the practical experience reports provided by the applicant against the required competencies of an entry level Chartered Accountant. The determination to be made by the Registrar is whether the Applicant has acquired as a result of his or her previously acquired experience in accounting, the competency development required for the entry-level CA at the time of admission to membership in the Institute. The process may include a period of prescribed practical experience in an approved training office or other office if the individual's competencies are found not to be equivalent to those of an entry-level CA trained in Ontario. In addition, all such applicants must successfully complete the CA Reciprocity Examination (CARE) Part I.

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

The International Qualifications Appraisal Board (IQAB) carries out reviews of professional accounting bodies outside Canada to determine whether the requirements for admission to membership in a professional accounting body, or for use of the accounting designation granted by an accounting body (education, examination and experience requirements) are substantially equivalent to the comparable requirements of the provincial institutes in Canada. The Institute and the Canadian Institute of Chartered Accountants (CICA) have entered into Mutual Recognition Agreements with professional accounting bodies based on an IQAB assessment that each such body has education, examination and experience requirements that are substantially equivalent to the comparable requirements of the provincial institutes in Canada.

When an IQAB review determines the requirements of a professional accounting body outside Canada are not substantially equivalent to comparable requirements of the provincial institutes in Canada, IQAB recommends that the Uniform Evaluation (UFE) be passed before CA qualification in Canada is achieved. Each provincial

institute may set any other requirements that must be fulfilled. IQAB has, in some cases, recommended that the members of a particular accounting body also be granted exemption from the pre-UFE education requirements and/or some or all of the prescribed practical experience.

The IQAB has adopted a framework for mutual recognition between professional accounting bodies. What follows is a very brief summary of the lengthy process.

There are four primary components for reviewing the process of qualifying as a member of a professional accounting body that IQAB examines. They are:

- The characteristics of the professional accounting body; committed to the public interest; is independent and self-governing; has a code of conduct; and is committed to professional development.
- The intake into the qualification process for members; starts with firms recruiting the best candidates and the effect the quality intake has on an applicant having a realistic chance of qualifying as a member of the professional accounting body; a university degree requirement.
- The learning process; and
- The quality and consistency of the assessment system.

There is a common set of fundamental principles expected of a comparable qualification process and the professional accounting body. The principles include detailed reviews of the following topics:

1. The institute
2. The Professional Education Programme
3. The assessment process
4. The work experience
5. The knowledge and skills outcomes to be achieved
6. The personal skills and capability framework

The framework for evaluation includes further detailed indicators and how these are applied.

Finally, the framework provides examples of the kind of information that a professional accounting body should be able to provide in support of an evaluation of their programme. The framework provides flexibility in terms of how these outcomes are achieved because it is noted that different accounting bodies may have different processes.

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

For both the domestically trained and the internationally trained, work experience is assessed against the *CA Prescribed Practical Experience 2010 (PER)*, or any successor document.

A Student with a professional accounting designation may request an exemption from some or the entire requirement to complete a three (3) year period of practical experience in a CA Training Office. The determination to be made by the Registrar upon review of such request is whether the Student has acquired as a result of his or her professional qualification(s) and previously acquired experience in accounting, the depth and breadth of competency development required for the entry-level CA at the time of admission to membership in the Institute, as established by the document entitled, PER.

The Registrar's determination is based upon an assessment of the totality of the Student's previous professional accounting experience completed for the purpose of qualifying for admission to membership in the particular accounting body and subsequent to admission to membership in that body. The assessment takes into account:

- the duration of the period(s) of accounting experience (i.e. the number of months or years);
- the nature of the place(s) of employment or practice in which the accounting experience was obtained;

- the position(s) held by the Student; and
- the progression of the Student's career in professional accounting.

To meet the depth and breadth of competency development required for the entry-level CA at the time of admission to membership in the Institute, the Student must demonstrate to the satisfaction of the Registrar that they meet the following minimum requirements:

- Depth of experience -- the opportunity to gain sufficient direct working experience in all of the specific competencies of any one of the six (6) competency areas (referred to as the area of depth):
 1. Performance Measurement and Reporting
 2. Assurance
 3. Taxation
 4. Governance, Strategy and Risk Management
 5. Management Decision-Making
 6. Finance.

For the majority of the specific competencies, the Student is expected to demonstrate Level 2 proficiency. In addition, the Student is expected to demonstrate an awareness of emerging topics in their area of depth, either independently or as part of a team, with little direction or supervision.

- Breadth of experience -- the opportunity to gain sufficient direct working experience in at least half of the competencies in TWO additional areas of competency (referred to as areas of breadth) and demonstrate the ability to work at Level 2 proficiency in at least half of those competencies. If the Student's area of depth is not Performance Measurement and Reporting or Assurance, then one of the two areas of breadth must be Performance Measurement and Reporting and must provide the opportunity to gain sufficient direct working experience in the three (3) competencies highlighted in Appendix 1 of the PER or any successor document approved by the Council, and demonstrate the ability to work at Level 2 proficiency in all three (3) of those specific competencies.

Experience in all of the Pervasive Qualities and Skills, with the clear expectation that the Student demonstrates at all times the Ethical Behavior and Professionalism, strong Personal Attributes and Professional Skills expected of the CA.

Levels of proficiency for qualifying practical experience are:

- Level 1 (works under supervision): Has the basic knowledge and skill required to complete the task assigned but does not complete the task without supervision or assume responsibility for its execution. Requires supervision and direction in completing the tasks as he or she begins applying education to practice.
- Level 2 (works independently): Can apply the underlying knowledge and skill in a practical setting and is able to complete tasks independently or as part of a team with minimal direction or supervision. Assumes responsibility for execution of the task and performs all work with diligence and due care. Treats each situation as an opportunity to further develop professional judgment and/or expand his or her knowledge base.

Duration of professional accounting experience

The duration of professional accounting experience required for admission to membership in the Institute is a minimum term of three (3) years of experience acceptable to the Institute. A Student who has not obtained at least three (3) years of previous professional accounting experience acceptable to the Institute is required to fulfill a period of experience in accounting as prescribed by the Registrar such that the Student will have obtained by the date of admission to membership in the Institute an amount of acceptable accounting experience that in aggregate is at least three (3) years in duration.

Nature of the place(s) of employment or practice

The factors that are considered by the Registrar in respect of the nature of the place of employment or practice are:

- As applicable,
 - The nature or line of business (for example, financial services, manufacturing, natural resources, retailing, information technology) and examples of the major clients, customers or recipients of the products or services, or
 - The nature of the professional services provided, including whether the services were public accounting or related areas (for example, assurance/attestation, taxation, advisory services) and examples of the major clients, customers or recipients of the products or services
- The size of the business or practice, with reference to such matters as total number of staff, number of partners, total annual revenues or budget
- The corporate structure (e.g. for-profit corporation, not-for-profit corporation, public sector/governmental organization, academic institution, partnership, proprietorship) and in respect of a corporate entity, whether it is/was a publicly listed or publicly traded entity or a privately owned/not publicly listed entity.

The position(s) held by the Student

In respect of the positions(s) held by the Student, the Registrar considers:

- the title of each position held;
- the level or seniority of the position within the place of employment or practice, with reference to such matters as to whom (position) the Student directly reported or was accountable and the placement of such position within the overall management or governance structure;
- the breadth and complexity of the responsibilities assigned to the Student in the position held;
- the breadth and depth of competency development during the period in which the Student held the position.

The progression of the Student's career in professional accounting

Position-specific indicators that are considered by the Registrar when determining a Student's progression through his or her career in professional accounting include demonstration of work functions or the provision of professional services in defined positions that:

- require increasing competency development;
- require the ability of the Student to handle increasingly complex tasks;
- involve increasing levels of responsibility;
- provide increased ability and opportunity to supervise, manage and mentor others and decreased level of supervision of the Student throughout his or her career path, which may be measured by:
 - number of supervisors;
 - number of direct reports;
 - changes in position or job titles;
 - changes to job responsibilities and accountabilities;
- provide opportunities for the Student to learn from supervisors who are deemed experts in their field (exposed to or mentored by other professionals).

Progression to successively more senior positions and/or demonstration of progressively higher levels of proficiency over the course of a Student's employment or practice with a particular entity or throughout the Student's total period(s) of accounting experience should also ordinarily indicate greater breadth and depth of competency development. A Student who has achieved through their previous employment or practice a position or level as a partner, senior executive, director or officer should ordinarily be considered to have achieved a higher level of proficiency as well as greater breadth and depth of competency development than a Student who would have held a less senior position.

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

IQAB assessments are conducted at the National Level by the CICA and are done as needed to ensure that existing mutual recognition agreements (MRA) and memorandums of understanding (MoU) are current and meet the required standards. A MoU or MRA may also contain a fixed term after which it is reviewed and possibly renewed. These assessments are done at intervals set by the IQAB and in keeping with its policies and procedures. Ongoing reviews of this, if needed, are done in keeping with applications received from international candidates. A fuller description of IQAB and its processes is found elsewhere in this report. A fuller description of the education assessment process is found elsewhere in this report.

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

The assessment of individuals is undertaken against the CA PER and is an individual assessment based upon the criteria found in the CA Competency Map as compared to the individuals' employment history, demonstrated skills, level of proficiency and other requirements. The criteria for individual assessment is based on the CA Competency Map which provides a reference point for ensuring that all such decisions are based upon its requirements. All assessment decisions are made by the Registrar after consideration of past decisions and after consultation with Institute staff, including CAs.

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

This is not entirely applicable because the accounting body is assessed against the requirements for domestically trained CAs and this assessment is conducted by IQAB. Therefore, the international institution is not assessed only for its status within its home country. While this may be a factor in an IQAB assessment, it is by no means the only factor considered. Notwithstanding this, the accounting body must be a member of the International Federation of Accountants and also must adhere to the principles found in Section A (items 1 to 6) as set out in the IQAB requirements. See question 8(b) of this report.

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

A physical or medical disability is not a deciding factor in assessing qualification, academic credentials, competencies, language ability or practical experience. The accommodations that the Institute makes in this regard for applicants and students are described in question 1(p) as they relate to examination writing and preparation.

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

As noted previously, the term "registration decisions" is not entirely applicable to the Institute's processes. Once either a student or applicant has successfully completed all of the required steps for admission to membership, admission (or registration) is normally granted. Nevertheless, please refer to question 1(n) for a

summary of the pertinent timelines for various stages/events in the registration process.

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

The average time may differ for internationally trained individuals depending upon which the international accounting body the individual is a member of. Please refer to question 1(n) for details.

In general, three (3) factors influence the length of time for the process for internationally trained individuals. First, the process is largely dependent upon the individual submitting the information required in order to make an assessment. Once a complete and accurate package of information has been received, the timelines set out elsewhere in this report generally are followed. Second, the examinations that are required to be written are held at fixed times during the year. An individual may have to wait to write an examination depending upon the timing of the application. Finally, the individual may have to complete any practical experience requirements. The timeliness of this process depends upon the individual's ability to fulfill the prescribed practical experience requirements through additional experience or through previously acquired experience.

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

The average time will usually be less for individuals from a recognized accounting body, reciprocal membership body or recognized US state board of accountancy. The shorter period of time is the result of the individual being or having been a member of an accounting body whose qualifications processes are substantially similar to the CA process in Ontario. Thus, these applicants have completed a program of education and experience that is similar to the process used to train Ontario CAs. The length of time it takes to become a member in the Institute is therefore, shorter. However, this may vary depending upon the applicant's ability to demonstrate that he or she meets the prerequisites for membership.

A somewhat longer period of time will likely be necessary for those from all other international accounting bodies, but shorter timeline in comparison to domestic students. Again, this is the result of the individual already having undertaken an educational program and a practical experience program that provides the applicant with some or all of the prerequisites for membership.

i) If your organization conducts credential assessments:

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

The Institute uses the International Handbook of Universities in conjunction with a review of the official transcript provided by the applicant and a review of the course content and considers its equivalency to the educational programs and courses offered for the domestically trained.

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

Described elsewhere in this report.

iii. Explain how work experience is taken into account.

Work experience is not a factor in assessing an educational credential. The assessment of work experience (competencies required of a CA) is described elsewhere in this report.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

There are two types of CA competencies: 1) Pervasive Qualities and Skills (I to III), and 2) Specific Competencies (IV to IX). The Pervasive Qualities are assessed at both the SOA and UFE examinations. Below is a very brief summary of the competencies as set out in The UFE Candidates' Competency Map 2012 document. For a detailed understanding of the competencies, please refer to the following:

[http://www.icao.on.ca/CAstudents/UniformEvaluation\(UFE\)/1014page14065.pdf](http://www.icao.on.ca/CAstudents/UniformEvaluation(UFE)/1014page14065.pdf)

I-Ethical Behavior and Professionalism

- I-1 Protects the public interest
- I-2 Acts competently with honesty and integrity
- I-3 Carries out work with due care
- I-4 Maintains objectivity and independence
- I-5 Avoids conflict of interest
- I-6 Protects the confidentiality of information
- I-7 Maintains and enhances the profession's reputation
- I-8 Adheres to the rules of professional conduct

II-Personal Attributes

- II-1 Self-manages
- II-2 Demonstrates leadership and initiative
- II-3 Maintains and demonstrates competence and recognizes limits
- II-4 Strives to add value in an innovative manner
- II-5 Manages change
- II-6 Treats others in a professional manner

III-Professional Skills

- III-1 Obtains information
- III-2 Examines and interprets information and ideas critically
- III-3 Resolves problems and makes decisions
- III-4 Communicates effectively and efficiently
- III-5 Manages and supervises
- III-6 Understands how IT impacts a CA's daily functions and routines
- III-7 Considers basic legal concepts

IV-Governance, Strategy and Risk Management

- IV-1 Evaluates an entity's governance model
- IV-2 Evaluates an entity's strategies
- IV-3 Evaluates an entity's plans for risk management
- IV-4 Evaluates an entity's ability to manage organizational performance

V-Performance Measurement and Reporting

- V-1 Analyzes financial reporting needs and establishes the necessary processes
- V-2 Conducts external financial reporting
- V-3 Conducts internal financial reporting
- V-4 Conducts specialized reporting

VI-Assurance

- VI-1 Analyzes, evaluates and advises on assurance needs (external or internal)
- VI-2 Provides assurance services (external or internal)
- VI-3 Provides control-related services
- VI-4 Provides comprehensive auditing services
- VI-5 Maintains awareness of proposed changes in assurance standards

VII- Finance

- VII-1 Evaluates overall financial strategy
- VII-2 Monitors an entity's treasury management
- VII-3 Develops or analyzes investment plans, business plans and financial proposals
- VII-4 Analyzes the value of a business
- VII-5 Analyzes the purchase, expansion, or sale of a business
- VII-6 Identifies or advises a financially troubled business

VIII-Management Decision-Making

- VIII-1 Identifies the key information needs and indicators of an entity
- VIII-2 Prepares information for planning and decision-making
- VIII-3 Monitors and evaluates variances
- VIII-4 Develops and suggests improvements to the IT infrastructure needed to generate the necessary information

IX-Taxation

- IX-1 Analyzes the entity's tax profile and identifies general tax issues
- IX-2 Prepares necessary returns in accordance with legal requirements
- IX-3 Practises effective tax-planning to optimize after-tax returns
- IX-4 Prepares information to respond to assessments, file objections and appeals

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

The Canadian Institute of Chartered Accountants (CICA) prepares the UFE Candidates' Competency Map and the CA Practical Experience Requirements document. These documents are reviewed and updated at regular intervals. Much of this work is done on an annual basis. These documents outline the competency expectations of an entry-level CA. The CICA has a Competency Map Committee comprised of CA members working in academia, in accounting firms and in industry that are responsible for the Competency Map.

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

The CA profession's approach to Qualification is competency-based, i.e. it focuses not just on what the CA Student knows, but also on what he or she can do with that knowledge. Thus the expectations of CA Students are expressed as "CA competencies"—the knowledge, skills and attitudes which are fully defined in The UFE Candidates' Competency Map. The emphasis in practical experience, as in all components of the Qualification process, is on ensuring the CA Student develops the competencies expected of an entry-level CA. During their terms of practical experience, CA Students are expected to acquire a wide range and significant depth of experience in the CA competencies.

The articulation of competencies creates an effective tool to help: Promote all elements of desired professional behavior, extending beyond knowledge to include skills and professional attitude; Promote high performance standards; Measure performance; Incorporate emerging trends and changing needs; Respond to the work environment; Promote positive expectations; and Foster life-long and individual-centered learning.

For internationally trained individuals, the determination of how an applicant qualifies and whether an

applicant qualifies to receive additional exemption(s) is to be competency-based, meaning the professional education and previous accounting experience of an applicant are to be considered both quantitatively and qualitatively when assessed (measured) against the competencies and the respective proficiency levels for an entry level CA in Ontario, as specified in The UFE Candidates' Competency Map and/or the CA Practical Experience Requirements. Again, however, the assessment process is different for those applicants who are or were members of recognized accounting bodies and non-equivalent accounting bodies. Nevertheless, the competency requirements in both The UFE Candidates' Competency Map and the CA Practical Experience Requirements are grouped into six competency areas:

- Performance Measurement and Reporting
- Assurance
- Taxation
- Governance, Strategy and Risk Management
- Management Decision-Making
- Finance

The substantial equivalency basis for determining whether an applicant qualifies for additional exemptions recognizes that the specific competencies required for membership in the particular accounting body outside Canada and acquired by the applicant as a result of post-qualification accounting experience may not match precisely with the competencies set out in The UFE Candidates' Competency Map and the CA Practical Experience Requirements. The determination to be made by the Registrar, therefore, is whether or not the Registrar is satisfied that the applicant, through his or her professional education and qualification and previous accounting experience, when considered both quantitatively and qualitatively, has demonstrated breadth and depth of competency development that is substantially equivalent to that required of an entry-level CA in Ontario.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

For those internationally trained, the determination to be made by the Registrar is whether an applicant has acquired as a result of his or her previous education, professional qualification(s) and previously acquired experience in accounting, the depth and breadth of competency development and the levels of proficiency for the competencies that an applicant must demonstrate at the time of writing the Uniform Evaluation (UFE).

In the case of applicants who hold or held membership in an international accounting body, and taking into account that the accounting body is not a body that has been determined to have requirements for qualification for admission to membership that are substantially equivalent to the requirements of the Institute, an applicant who seeks additional exemptions from education and/or examination requirements should ordinarily have completed in total more than three (3) years of accounting experience, including experience obtained subsequent to admission to membership in the accounting body outside Canada. In addition, the applicant should have obtained such accounting experience in positions that enabled the applicant to progress to successively more senior positions and in respect of which the applicant demonstrated progressively higher levels of proficiency as well as greater breadth and depth of competency development. The levels of proficiency – the degree or expertise an individual is expected to exhibit in a competency as specified in The UFE Candidates' Competency Map and the CA Practical Experience Requirements – varies somewhat between the specific competencies. See also the answer to question 8(c) for more detail.

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

*** SAME AS LAST YEAR ***

The methodology used to evaluate prior learning is reviewed each time the profession and professional competencies evolve (as described elsewhere in this report). This ensures that the methodology takes into account these changes and that assessments appropriately reflect the competencies required to meet the current demands of users of the services provided by the profession's members. The profession ensures that its processes remain current by the ongoing monitoring of prior learning assessment best practices both nationally and internationally.

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

The Registrar reviews the previous education, professional qualification(s) and accounting experience of an applicant seeking additional exemptions to determine whether, taken as a whole, the applicant has demonstrated, on a substantial equivalency basis, the required breadth and depth of competency development at the levels of proficiency required of an entry-level CA in Ontario. The details of this assessment are outlined elsewhere in this report.

l) If your organization administers examinations:

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

CA Students must successfully complete three examinations before becoming a CA, as follows:

1) Core Knowledge Examination – CKE

The CKE is a four-hour, computer-scored, multiple-choice examination. It is a non-disclosed examination (no solutions are published and the question papers are to be collected at the writing centers). Students are not permitted to bring any reference sources to the CKE.

The CKE is comprised of approximately 100 multiple-choice questions (MCQs). The MCQs are arranged by competency area. The marks allocated to each competency area, are as follows:

- Governance, Strategy and Risk Management 5%
- Performance Measurement and Reporting 25%
- Assurance 30%
- Finance 10%
- Management Decision-Making 15%
- Taxation 15%

Marks are not deducted for incorrect answers. Students are required to achieve a minimum level of performance on the CKE not more than three (3) years prior to the commencement of the School of Accountancy (SOA) in order to proceed to the SOA and/or attempt the related SOA examination. Generally, it is expected that about seventy-five (75) to eighty (80) percent of those who attempt the examination will meet or exceed this standard.

A Student may attempt the examination twice a year, in January and May. The Student has ten (10) years from his/her registration date with the ICAO to successfully complete the CA Qualification Program, including the CKE.

2) School of Accountancy (SOA) Examination

The SOA Examination is an analytical examination which takes place over two (2) consecutive days. The first day of the examination is one (1) five (5) hour, multi-competency question. The second day is a four (4) hour examination, comprised of several multi-competency questions. There is no direct testing of core knowledge on this examination. It focuses instead on competencies and the application of competencies in various

scenarios.

The primary objectives of the Professional Program examinations (CKE and SOA) are to assess students' readiness to attempt the UFE and to provide those permitted to write the UFE with an assessment of the core knowledge and core competencies demonstrated on the examinations. The Competency Map describes the objectives, knowledge and skill expectations of the UFE and is used by the Ontario Board of Evaluators (OBOE) in setting the scope of the examinations and the standards required to proceed to the UFE. Those Students who, through their CKE and SOA results, demonstrate a reasonable level of readiness to attempt the UFE, will be permitted to proceed to the UFE. The passing standard will be determined for each Professional Program examination by the OBOE in consultation with the Director of Examinations, the Director of the SOA and the supervisor of the examination marking centre.

A Student has ten (10) years from the date of registration with the ICAO to successfully complete the CA Qualification Program, including the SOA examination. The SOA examination can be written once a year in June.

3) Uniform Evaluation

In Ontario, Students have four (4) attempts at the UFE. A Student must successfully complete the UFE within ten (10) years of his/ her registration with the ICAO.

The UFE is a three (3) day national examination normally held in September. The purpose of the UFE is to assess whether Students have acquired the competencies required of an entry-level CA through a uniform evaluation that all CAs must pass in order to qualify for entry to the profession.

The CICA is responsible for the UFE through the Board of Evaluators. The Board of Evaluators (BOE or board) comprises a chair and nine (9) members. The chair and one (1) bilingual member are appointed by the Education & Qualifications Committee (EQC); the other eight (8) are appointed by the provincial institutes. Board members are appointed for a three (3) year term and the chair for a two (2) year term. The BOE's responsibilities, as set out in its terms of reference, include:

- Setting the UFE in accordance with the CA Candidates' Competency Map (the Map) and other directions from the EQC;
- Submitting the UFE and the evaluation guides to the provincial institutes for review;
- Recommending to the provincial institutes the pass or fail standing that should be given to each Student once marking has been completed; and
- Reporting annually on the UFE to the provincial institutes, in such form and detail and at such time as is satisfactory to the EQC.

Each board member is actively involved in the preparation of the UFE simulations, the setting of the passing profile, the preparation of evaluation guides, and the supervision of the evaluation process. Board members are jointly responsible for determining the passing standard.

The Decision Model

The pass/fail decision model used by the board has three (3) key decision points, or levels, which are applied in reaching the pass/fail decision, as follows:

1. The response must be sufficient, i.e., the candidate must demonstrate competence on the primary indicators (Level 1). In assessing sufficiency, the board considers the number of times that a Student achieves "Competent" and/or "Reaching Competence" across all primary indicators (both specific competencies and pervasive qualities).
2. The response must demonstrate depth in the areas of Performance Measurement and Assurance (Level 2). In assessing depth the board considers the number of times that a Student achieves "Competent" in each of the Assurance and Performance Measurement primary indicators.
3. The response must demonstrate breadth across all areas of the Competency Map, by not having avoided a particular competency area (Level 3). In assessing breadth the board considers the number of times that a Student achieves "Reaching Competence" across primary indicators in each of the specific competency areas. If a Student fails to demonstrate breadth on the basis of the primary

indicators, the board considers the information provided by the secondary indicators for the deficient competency area.

Evaluation guides

The board applies evaluation procedures that enable it to decide which Student demonstrate readiness to practise public accounting. An evaluation guide was prepared for each simulation included in the Uniform Evaluation. Besides identifying the primary and secondary indicators of competence, each evaluation guide includes carefully defined performance levels to assist markers in evaluating a Student's competence relative to the indicators. Five (5) categories of performance are given for each primary indicator. The Student's performance must be ranked in one of the five (5) categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent
- Highly competent

For each secondary indicator, the Student's performance is ranked in one (1) of three (3) categories:

- Not addressed
- Nominal competence
- Competent

Preparation and structure of the UFE

The CA Qualification staff of the Education Services department of the CICA maintains a pool of simulations sufficiently large and broad in scope to provide a variety of alternative simulations embracing all sections of the Map. The board provides guidance as to the content and nature of simulations to be included in the pool. The board staff work in conjunction with authors to ensure that simulations achieve the overall intent and design objectives while adhering to the competencies and the proficiency levels specified in the Map. The board selects simulations from the pool maintained by the staff, and reviews and refines these simulations to make up the annual three (3) paper evaluation.

Setting the passing standard

In determining which Student pass the UFE, the BOE uses a passing profile. A Student is judged in relation to the board's pre-established expectations of an entry-level Chartered Accountant. To meet the passing profile, and Student's response must meet the three (3) levels defined earlier. In setting the passing profile, the board considers the following:

- The competency area requirements;
- The level of difficulty of each simulation;
- The level of difficulty of each competency indicator;
- The design and application of the evaluation guides;
- Comments from leaders and assistant leaders regarding any marking difficulties encountered or any time constraints noted; and
- Possible ambiguity of wording or of translation of a simulation.

Determining which Student pass:

Near the completion of the marking process, board members each read a sample of Student responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, and on the evaluation of each Student made by the markers, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas. Prior to the fair pass meeting, board members each read a sample of Student responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number

of valid opportunities available to Students to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three (3) paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process.

In reaching its decision, the board determines which Students pass on a national basis only, without regard to provincial origin or language. Similarly, the detailed comments are based on analyses of the performance of all Students. The board leaves the interpretation of provincial results to the provincial institutes.

APPLICANTS (individuals from MRA Bodies or Reciprocal US State Boards)

Applicants, excluding those from reciprocal membership bodies, must successfully complete the CA Reciprocity examination – CARE Part I before becoming a CA. The CARE is intended to measure the professional competence, in a Canadian context, of members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CA qualification program.

Format:

The CARE is a two (2) component one (1) day examination featuring multiple-choice questions. The CARE is a closed-book, non-disclosed examination that tests knowledge, comprehension and limited application of knowledge.

- The first component, CARE Part I (Canadian Taxation, Canadian Business Law and CA Rules of professional conduct) is for CA certification; and
- The second component, CARE Part II (Canadian Generally Accepted Accounting Principles and Canadian Generally Accepted Auditing Standards) is for licensure to practise public accounting.

Scoring Method:

The CARE is computer scored, in that answer sheets on which membership applicants indicated their choice to each question are electronically scanned and the results are analyzed for validity, in the same way it is done for the CKE. Marks are not deducted for incorrect answers. The Ontario Board of Evaluators sets its expectations, compare results with past data and sets the fair pass mark accordingly.

Number of rewrites permitted:

Applicants will be deregistered by the Institute after their fourth unsuccessful attempt at the CARE Part I. Every Applicant, other than those from reciprocal membership bodies, shall successfully complete during the period of registration and not more than three (3) years prior to applying for admission for membership, the CARE Part I. Every Applicant who intends to apply for a public accounting licence after admission to membership shall successfully complete, the CARE Parts I and II.

The philosophy underlying the Institutes of CA in Canada and Bermuda's qualification processes is summarized as follows:

- i. the public interest must be protected and the integrity of the CA designation maintained by ensuring that members of accounting bodies outside Canada who apply for the CA designation in one of the Institutes of CA in Canada and Bermuda embody the high standards of education, technical competence and professionalism associated with CAs in Canada and Bermuda;
- ii. while the requirements to be completed by all those accepted by the Institutes of CA in Canada and Bermuda as membership applicants must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
- iii. the qualification processes and the regulations on which they are based must be administered equitably.

The Ontario Board of Evaluators (BOE) is responsible for the selection of examination topics (validity and relevance), the review and approval of the examination questions (difficulty and comparability with prior CARE offerings), the review and approval of the marking process, and the review and approval of the examination results (passing standard and fairness).

CARE questions are prepared by external authors on topics recommended by the BOE; the authors are CA specializing in the area of the questions commissioned to them.

Evaluation of Experience (EvE)

The EvE Evaluation is a “take-home” type exam where applicants are able to begin working on responses as soon as their registration has been approved by the Institute. The EvE is an evaluation of the development of the key professional skills required of a Chartered Accountant, and assessed under the framework of the profession’s Uniform Evaluation (UFE). Evidence is obtained through answering questions that draw upon the applicant’s work experience to demonstrate each of these key professional skills. The assessment model is a holistic, attribute-based model (pass/fail). The EvE will be double marked and arbitrated. A special Board of Evaluators is established for the EvE. That Board is responsible for the establishment of the passing standard which would be presented to provincial councils for approval (as with the UFE).

EvE Applicants are allowed two (2) attempts and are provided with feedback after failing the first time. After the second unsuccessful attempt at the EvE, an applicant will be required to complete the UFE if he/she intends to pursue the CA Qualification Program and will not be permitted to re-write the EvE.

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

1. CKE

The Education department ensures that the following indicators are at acceptable levels for each CKE: the Spearman-Brown index, the Kuder-Richardson20 formula and the Kuder-Richardson21 formula. In addition, to ensure the answer key is valid, all questions with a negative bi-serial and questions where less than half of the students selected the correct answer are reviewed. In order to determine the appropriate passing score, three steps are taken which are described below.

- A. Equate the performance on the repeat questions.
- B. Assess the level of difficulty based for new questions.
- C. Remove any questions where the actual results are greater than 80% correct or less than 20% correct.

The competency areas as outlined by the UFE Candidates’ Competency Map are as follows:

1. Governance, Strategy and Risk management
2. Performance Measurement and Reporting
3. Assurance
4. Finance
5. Management Decision-Making
6. Taxation

2. SOA Examination

Validity and reliability of how the exam is tested is the responsibility of the ICAO Education staff, the marking centre supervisor, the markers at the SOA marking centre and the Ontario Board of Evaluators. ICAO Education staff develop an evaluation guide for each question on the examination. The Ontario Board of Evaluators approves the evaluation guides. Once the examination is written, the evaluation guides are tested by the markers to ensure they are valid and reliable. Each question has a team of markers to test the evaluation guide before the students’ responses are marked. The student’s performance must be ranked in one of the five categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent

- Highly competent

The marking process is as follows:

Consistency Marking:

Each team marks and discusses a minimum of seven (7) common papers (i.e., photocopies of the same response). The objective of this phase is to apply the preliminary evaluation guide interpretations (as set by the Education staff and marking centre supervisor) to actual papers and to ensure that each indicator is being interpreted and applied similarly by each marker. Markers make comments on their master guides to ensure that each indicator would be consistently applied during the live marking phase. Movement up the guide “ladder” for each indicator on each paper is tracked to ensure that consistency among the markers could be confirmed. During discussions, care is taken to ensure that indicator levels are awarded consistently for the level of competency demonstrated by the Student. The objective of this procedure is to enhance consistency and to ensure that the application of the guide would be consistent throughout the various phases of the centre.

Test Marking:

Once the Team Leaders, ICAO Education staff, and the marking centre supervisor are satisfied that general consistency had been attained, each team then marks a cumulative sample of between 170 and 200 papers. The marking system charts the number of times each level of competency is awarded for each indicator in total and by marker. The objectives of this phase are to:

- Identify valid considerations and alternative solutions not included in the solution;
- Assess whether the upper range of the available marks for each question is likely to be awarded;
- Ensure that a full range of marks is being awarded by each marker and to obtain a preliminary idea of the anticipated mean on each question;
- Identify areas where markers are not consistent in applying the Guides; and
- Obtain a number of test marks under simulated live marking conditions.

After the marking of the test papers, expectations are adjusted accordingly and amendments to the application of the Guides are made as necessary to ensure an appropriate range of marks. The team reviews the results with the ICAO Education staff and the marking centre supervisor. Each team then reviews the number of times each marker awards each level of competence for each indicator. Where significant disparities are noted between markers on individual indicators, interpretation is clarified. At this stage, an assessment is made as to whether the full range of the levels of competence (i.e., Not addressed to Highly Competent) is being used.

The evaluation guide is then set and each team then marks additional common papers to apply the adjusted guides to further enhance consistency. Being satisfied that all objectives had been met, live marking then commences.

Live Marking:

The following control procedures are in place during the live marking phase:

- Both Team Leaders on each team remark papers of each other team member throughout the centre.
- Differences in the application of the guide by individual markers are identified and discussed with the marker.

Each team member is asked to discuss unusual responses or judgment issues with the Team Leader and the team, if beneficial. As a result, the consistency of markers is monitored throughout the centre. The frequency of competency levels awarded for each indicator comparing each marker to the team results are monitored throughout the live phase to identify any marker who appears to be deviating from the group norm or shifting in his or her application of the guide.

Re-Marking:

All Day 1 papers are remarked and approximately 35% of the Day 2 papers are selected for re-marks. (Note: Day 1 papers are marked during the first week of the marking centre and as a result, the total score of the

Student is not known when Day 1 marking is completed therefore all of Day 1 papers are remarked. Day 2 papers are marked during the second week of the marking centre and therefore the total score on the examination is known and so only the bottom 35% are remarked.)

During the initial marking, all papers are marked in the marking system. The markers enter notes in the marking system for each indicator to provide a trail of the page numbers relevant to each indicator. No marks are made on the paper (note that marking is completed on an electronic copy of the response paper. Students submit all responses electronically). The second marking is completely objective. The marker tracking is checked 100% for completeness by ICAO contract staff after both the marking and re-marking phases.

Internal Consistency Checks and Arbitration:

The system compares the first and second marking and highlights any indicators where different assessments are made with the objective of ensuring internal consistency and to ensure that the students are assessed appropriately. On all questions, every difference noted on the indicators is reviewed. The marker arbitrating the differences arrives at an arbitrated final assessment for each indicator. Comments are also arbitrated.

3. UFE

Evaluation guides

The board applies evaluation procedures that enable it to decide which students demonstrate readiness to practice as a Chartered Accountant. An evaluation guide was prepared for each simulation included in the Uniform Evaluation. Besides identifying the primary and secondary indicators of competence, each evaluation guide includes carefully defined performance levels to assist markers in evaluating a Student's competence relative to the indicators. Five (5) categories of performance are given for each primary indicator. The Student's performance must be ranked in one (1) of the five (5) categories, namely:

- Not addressed
- Nominal competence
- Reaching competence
- Competent
- Highly competent

For each secondary indicator, the Student's performance is ranked in one (1) of three (3) categories:

- Not addressed
- Nominal competence
- Competent

Setting the passing standard

In determining which Students pass the UFE, the BOE uses a passing profile. A Student is judged in relation to the board's pre-established expectations of an entry-level Chartered Accountant. To meet the passing profile, a Student's response must meet the three (3) levels.

In setting the passing profile, the board considers the following:

- The competency area requirements;
- The level of difficulty of each simulation;
- The level of difficulty of each competency indicator;
- The design and application of the evaluation guides;
- Comments from leaders and assistant leaders regarding any marking difficulties encountered or any time constraints noted; and
- Possible ambiguity of wording or of translation of a simulation.

Determining which Students pass

Near the completion of the marking process, board members each read a sample of Student responses for their assigned simulation to satisfy themselves that the markers had applied the judgments as intended. Based principally on these readings, the board reviewed its pre-established passing profile and set preliminary requirements for Level 2-depth in the areas of Performance Measurement and Assurance and for Level 3-breadth across all competency areas. Prior to the fair pass meeting, board members each read a sample of Student responses for their assigned competency area to satisfy themselves as to the requirements they had set for Levels 2 and 3. They finalized those Level 2 and 3 requirements at their fair pass meeting, taking into account the number of valid opportunities available to Students to demonstrate their competence in each of the competency areas. The board then established the Level 1 requirement for the three (3) paper set. In establishing the Level 1 requirement, the board considered whether the results could be wholly or partially explained by any inconsistency in the evaluation or in the board's process. In reaching its decision, the board determines which Students pass on a national basis only, without regard to provincial origin or language. Similarly, the detailed comments are based on analyses of the performance of all Students. The board leaves the interpretation of provincial results to the provincial institutes.

4. CARE

The Education department ensures that the following indicators are at acceptable levels for each CARE: the Spearman-Brown index, the Kuder-Richardson20 formula and the Kuder-Richardson21 formula. In addition, to ensure the answer key is valid, all questions with a negative bi-serial and questions where less than half of the applicants selected the correct answer are reviewed. In order to determine the appropriate passing score, four steps are taken which are described below.

- A. Equate the performance on the repeat questions
- B. Assess the level of difficulty based for new questions
- C. Remove any questions where the actual results are greater than 80% correct or less than 20% correct.
- D. Changes by area for normative adjustments

The competency areas are as follows:

First component of the CARE

1. Taxation
2. Business Law
3. Rules of Professional Conduct

Second component of the CARE

1. Performance Measurement and Reporting
2. Assurance, Governance, Strategy, and Risk Management

5. EvE

A marking guide was prepared for each of the skills being assessed. Each guide was tailored to the relevant marking criteria, allowing the EBOE to assess the quality of the evidence presented by the applicant for each particular skill (i.e., Identification, Analysis, etc.). The marking guide is based upon the application of carefully defined competence levels. The applicant's overall performance, for each question, was ranked in one (1) of the following four (4) categories:

- Competent (C)- meets the standard required to demonstrate competence for the skill
- Reaching competence (RC)-reasonable attempt but did not meet the standard required to demonstrate competence for the skill
- Nominal competence (NC)-weak attempt with significant deficiencies
- Not addressed (NA)-did not attempt the question

Two (2) Hurdle assessments: The first two (2) columns of the marking guide assess whether the applicant's response meets two (2) minimum requirements for competence-technical accuracy and personally exhibiting the skill. When the requirements are not met, the score is "capped" at the level assessed for either of these two (2) hurdles at RC or NC. These two (2) assessments are therefore very powerful and significantly penalize

the applicant if the requirements are not met.

Two (2) Pervasive assessments: The last two (2) columns of the guide are identified as “aide memoires” and remind the marker to consider certain aspects of the response when assessing each and every skill. In a competency-based assessment model, clear communication and the choice of an appropriate (sufficiently complex) example, if not well done, affect the overall quality of the question response and reduce the assessment below Competent. These two (2) elements are taken into account in marking the response to each skill question posed.

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

EVE

As the questions relate to the applicants experience (i.e. describe two (2) situations in which you performed analysis) it is not expected that these questions will need to change on a regular basis.

CARE

Questions are updated at each offering. Repeat Questions are updated and new questions are reviewed by an ICAO Education Associate Director and then reviewed by the BOE, and the Director of Examinations to ensure they are technically correct at the time of the exam.

CKE

Questions are updated at each offering. Repeat Questions are updated and new questions are reviewed by an ICAO Education Associate Director and then reviewed by the Ontario Board of Evaluators and the Director of Examinations to ensure they are technically correct at the time of the exam.

SOA

All questions are new for each offering and are reviewed by an Associate Director, the Director of Examinations, a subcommittee of the Ontario Board of Evaluators and one (1) or two (2) outside consultants to ensure they are technically correct. Questions are professionally edited for correct grammar.

UFE

All questions are new for each offering and are written in writing workshops far in advance of the examination date. The questions are reviewed by the Board of Evaluators (a ten (10) person team) as well as CICA staff, provincial reviewers and outside technical reviewers. Questions are professionally edited for correct grammar and are translated into French by the CICA translation department.

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

No Changes were made during the year to the registration practices relevant to this section except for the addition of the EvE. As the EvE was run as a “pilot project” in 2012, the applicants were recruited from the ICAO’s database of individuals from qualifying international accounting bodies who had expressed an interest in obtaining membership with the Institute. Effective January 2013, application forms will be made available on the ICAO website and dedicated EvE webpages will be established to outline the requirements for this new membership pathway.

Third-Party Organizations (9 / 13)

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

With the exception of IQAB, which is a CA profession national body, the Institute does not use outside assessment organizations. Internal education assessments may be done if needed. An individual may, at their discretion, provide an assessment completed by an assessment organization to supplement their application. The IQAB process has been discussed elsewhere in this report.

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

i. provides information about assessment practices to applicants

Not applicable. IQAB does not deal directly with individuals.

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

*** SAME AS LAST YEAR ***

Not applicable.

iii. provides timely decisions, responses and reasons to applicants

*** SAME AS LAST YEAR ***

Not applicable.

iv. provides training to individuals assessing qualifications

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

iii. Explain how work experience is taken into account.

*** SAME AS LAST YEAR ***

Not applicable.

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

i. Describe the methodology used to evaluate competency.

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

i. Describe the methodology used to evaluate prior learning.

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

*** SAME AS LAST YEAR ***

Not applicable.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Training (10 / 13)

a) Describe the training that your organization provides to:

i. individuals who assess qualifications

Members of the Registrar's Office and Member and Student Records Group are provided with an orientation session and materials at the commencement of their employment term. They receive additional training when available on cultural differences and other related issues. Ongoing updates are provided to employees on changes to the Institute's bylaws or regulations as they may affect registration or applicant assessment.

For international applicants, preliminary assessments are conducted by CAs and other Institute staff who are familiar with the training process and the competencies required of an entry-level CA.

Staff members are trained in the application of the Institute's bylaws, policies and procedures by more senior staff such as Associate Directors or the Director. Qualifications for certain positions within the Institute require that the incumbent have specialized knowledge of the assessment process or be a CA. Ongoing professional development is provided by the Institute as part of an employee's annual goals and objectives. Staff members also attend training on cultural diversity and on other topics as may be required as part of their ongoing training.

ii. individuals who make registration decisions

Institute staff are involved in the process of creating policies, procedures and bylaws that may affect the registration process and the resulting decisions. They are therefore, very familiar with the policy and the objectives of the policy. The ongoing update to the Institute's bylaws, regulations and internal policies and procedures are part of the day-to-day operations of the Institute. Information is circulated within the Institute on changes as they occur. When available, staff will attend cultural diversity training. Staff members are also generally expected to complete continuing professional development and job related training during the year as part of their annual performance objectives.

iii. individuals who make internal review or appeal decisions

Institute staff are involved in the process of creating policies, procedures and bylaws that may affect the registration process and the resulting decisions and are therefore familiar with the policy and the objectives of the policy. The ongoing update to the Institute's bylaws, regulations and internal policies and procedures are part of the day-to-day operations of the Institute. When available, staff attend cultural diversity training.

Members of the Membership Committee receive an orientation and materials regarding their duties, responsibilities and how to interpret and apply the Institutes' bylaws and policies. Ongoing training and updating of information takes place as needed. Committee members also attend cultural diversity training and any other training specific to the function of the committee. Committee meetings have legal counsel in attendance to provide advice regarding legal matters which may be outside of the expertise of individual committee members.

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

Unless otherwise noted, the Institute's registration practices relevant to this section remain unchanged from those noted within the 2011 Fair Registrations Practices Report.

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Agreements on the Recognition of Qualifications (11 / 13)

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

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

Agreements have been in place for a number of years for internationally recognized accounting bodies. Those that meet the Institute's requirements and offer mutual recognition of CAs remain on the list.

As at December 31, 2012, the Recognized Accounting Bodies are:

- Instituto Mexicano de Contadores Publicos
- L'Institut des Réviseurs d'Entreprises de Belgique
- Ordre des experts comptables de France
- The Japanese Institute of Certified Public Accountants
- The Netherlands Institute of Registered Accountants
- Any US State Board of Accountancy which has adopted the 150 hour education requirement for the Certified Public Accountant designation and/or licensure and which exempt Ontario CAs from the requirement to pass the uniform US CPA examination. The list of acceptable state boards is updated when required and is located in Schedule A of Regulation 6-2.

As at December 31, 2012, the Reciprocal Accounting Bodies are:

- The Institute of Chartered Accountants of Australia
- The Institute of Chartered Accountants in England and Wales
- The Hong Kong Institute of Certified Public Accountants – those members who have completed the Qualifying Program (Professional Program and Final Professional Examination) after January 1, 2002
- The Institute of Chartered Accountants of Ireland
- New Zealand Institute of Chartered Accountants
- The Institute of Chartered Accountants of Scotland
- The South African Institute of Chartered Accountants
- The Institute of Chartered Accountants of Zimbabwe – those members who have registered in the Qualifying Program on or after January 1, 1996

During the year, the Institute's Council adopted a Memorandum of Understanding (MOU) on Reciprocal Membership Arrangements signed between the Institute of Chartered Accountants of Pakistan (ICAP) and the Canadian Institute of Chartered Accountants (CICA) on behalf of the provincial institutes.

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

An applicant that is a member or a former member of a recognized or reciprocal accounting body will be required to proceed in the registration process as previously described elsewhere in this report. In the case of US CPAs, if the applicant does not apply from a recognized state board of accountancy then he or she is encourage to seek membership in a state board that meets the Institute's requirements. For those applicants who are not a member or a former member of an accounting body with mutual recognition, the process described elsewhere in this report applies.

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

The MOU with the Institute of Chartered Accountants of Pakistan (ICAP) recognizes the similarity of accounting education for CAs in both countries and reduces the requirements for admission to membership in the Institute for eligible ICAP members. The MOU governs admission to the CA profession. The MOU does not provide for access to audit rights in Canada or in Pakistan. Accordingly, the MOU does not provide for eligibility to qualify for a public accounting licence in Ontario, for which specific requirements have been established under the *Public Accounting Act, 2004* and the bylaws and regulations of the Institute.

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Data Collection (12 / 13)

Languages in which application information materials are available

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

Language	Yes/No
English	Yes
French	No
Other (please specify)	N/A

Paid staff employed by your organization

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

When providing information for each of the categories in this section, you may want to use decimals if you count your staff using half units. For example, 1 full-time employee and 1 part-time employee might be equivalent to 1.5 employees.

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

Category	Staff
Total staff employed by the regulatory body	136
Staff involved in appeals process	3
Staff involved in registration process	6

Countries where internationally educated applicants were initially trained

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

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

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

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

Country of training (Canada excluded)	Number of applicants in the reporting year
U.S.	57

India	54
Pakistan	23
S. Africa	11
Nigeria	8
U.K.	8
China	3
Philippines	3
Sri Lanka	3
Israel	2

¹Persons who have applied to start the process for entry to the profession.
 Select "n/a" from the drop-down list if you do not track this information. Enter "0" in a "Number of applicants" field if you track the information, but the correct value is zero.

Jurisdiction where members were initially trained

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

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

	Jurisdiction where members were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Members on December 31st of the reporting year	31331	3074	393	1503	0	36301

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

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

Additional comments:

Applications your organization processed in the past year

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

from January 1 st to December 31 st of the reporting year	Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
New applications received	1696	130	57	128	0	2011
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	1677	19	52	122	0	1870
Inactive applicants (applicants who had no contact with your organization in the reporting year)	0	0	0	0	0	0
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	1069	110	35	43	0	1257
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	0	0	0	0	0	0
Applicants who were issued an alternative class of licence³	0	0	0	0	0	0

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

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

Additional comments:

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

i)		
j)		

Reviews and appeals your organization processed in the past year

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

from January 1 st to December 31 st of the reporting year	Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	297	3	29	225	0	554
Applicants who initiated an appeal of a registration decision	3	0	2	3	0	8
Appeals heard	3	0	2	3	0	8
Registration decisions changed following an appeal	1	0	1	0	0	2

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

Additional comments:

The response for question 12c relates to applications for registration leading to membership that were received during the year.

The Institute does not maintain comprehensive statistics regarding "internal reviews" as contemplated by this question. The Institute's processes and procedures do not fit neatly within the categories outlined in question 12(f). Consequently, the statistics provided in this section are based upon analogous processes

and procedures as used by the Institute.

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

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Certification (13 / 13)

I hereby certify that:

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

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

Title: Director of Admissions, Membership and Licensing

Date: February 28, 2013

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