

## **Alternatives to Qualification Documents Policy**

**Effective: January 1<sup>st</sup>, 2026**

### **1. Purpose**

This policy establishes the framework by which CPA Ontario may accept alternative documentation when original records are unavailable or unobtainable, in order to assess qualifications.

This policy has been created with reference to the requirements of the *Fair Access to Regulated Professions and Compulsory Trades Act (FARPACTA)*, Ontario Regulation 261/22, *Chartered Professional Accountants of Ontario Act, 2017* and CPA Ontario Regulations.

We recognize individuals may not have access to the documents which are normally required to complete a CPA Ontario application or assessment. If the required documentation cannot be obtained for reasons beyond an applicant's control, CPA Ontario commits to evaluating alternatives on a case-by-case basis, whether or not they are documents, that demonstrate an applicant's experience, knowledge and skills. This policy recognizes that individuals may not have access to the documents which are normally required to complete a CPA Ontario application or assessment.

### **2. Scope**

This policy applies to all individuals applying for provincial transfers and internationally trained individuals seeking membership with CPA Ontario who are required to submit proof of education, identity, licensing, and/or other proof of practical documents as part of their application.

### **3. Guiding Principles**

- Acceptance of alternative documentation or related information must uphold the public interest of ensuring standards for registration are met and admission processes remain transparent, objective, impartial and fair.
- Applicants will receive clear information on requirements, through publicly available guidance and direct communication.
- If the required documentation cannot be obtained for reasons beyond an applicant's control, CPA Ontario will accept alternatives whether or not they are documents, that demonstrate an applicant's experience, knowledge and skills. These circumstances are assessed on a case-by-case basis in order to address the unique and specific nature of such requests. In order to initiate the alternative documentation assessment process, individuals should contact CPA Ontario.

These principles align with guidance from the Ontario Fairness Commission.

#### 4. Determining Whether Documentation is Unobtainable and Circumstances for Accepting Alternatives

Alternative documentation may be considered when the applicant demonstrates that original documents and/or required information cannot be obtained for reasons beyond an applicant’s control, for example when:

- The issuing institution or authority has permanently closed and no successor body exists.
- Documents have been lost or destroyed by the issuing body.
- Political unrest, war, civil disorder, natural disaster, or other crises prevent access to records.
- There is a demonstrable risk of harm to the applicant or their family if the request is made directly to the issuing authority.
- Other situations when the document-issuing institution no longer exists, refuses to provide the documents without justifiable reasons, or takes an unreasonable amount of time to respond. This will be considered on a case-by-case basis following the applicant demonstrating that they have not received a response from the document provider after multiple attempts, over a 60-day period.

Evidence that may be provided to support a request to provide alternative documentation includes immigration documents, newspaper articles, notices posted on official websites, and copies of correspondence with the institution/organization/employer.

#### 5. Acceptable Alternative Documents

Below is a comprehensive but not exhaustive list of examples of acceptable alternative documents that may be acceptable as alternatives. One or more of the following alternatives may be required as part of the application such as submitting alternative evidence that reconstructs the candidate’s registration journey, detailing how the experience was obtained, under who’s guidance and with substantive details of the work completed, submitted with the Registrars Office’s guidance.

| Required Document  | Acceptable Alternative Document(s)  |
|--|---|
| Official Transcript(s) from post-secondary institutions  | <ul style="list-style-type: none"> <li>• Visual verification of individual’s original degree and/or transcripts;</li> <li>• Notarized copy of degree and/or transcripts;</li> <li>• World Education Services (WES) Alternative Credential Assessment</li> </ul>   |
| Letter from the accounting body confirming the accounting body is a professional or regulatory body or authority for accountants or auditors in a country other than Canada that has been established by statute to qualify, certify, regulate, license or authorize individuals | <ul style="list-style-type: none"> <li>• Accounting body or government website printout confirming required details supported by the organization’s bylaws, statutes, etc. (with original translation if not in English);</li> <li>• Memo from the individual explaining the accounting or auditing regulatory framework in country or place of origin and the status of that professional or regulatory body within that regulatory framework;</li> <li>• Copies of documents provided to the individual by their professional or regulatory body explaining their status and certification process (with original translation if not in English)</li> </ul> |

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| to practice as accountants or auditors in that country   | <ul style="list-style-type: none"> <li>Complete assessments or courses as determined by the Registrar as an alternative method of assessing the candidate's knowledge and skills</li> </ul>  |
| Letter of good standing from their accounting body (or the Certification of Membership Form)                               | <ul style="list-style-type: none"> <li>Notarized copy of membership certificate and/or admission to membership letter (this shows admission date but not current membership in good standing); and</li> <li>Non-document evidence such as an accounting body online member directory, online membership verification (original translation if not in English)</li> </ul> |
| Practical Experience Certificate for Internationally Trained Accountants (ECF) signed by a supervisor or HR representative | <ul style="list-style-type: none"> <li>ECF signed by the individual and an Affidavit Sworn before a notary public or commissioner for oaths stating the information is true and correct.</li> </ul>  |

## 6. Submission Process

To request consideration of alternative documentation, applicants must:

- Complete and submit the standard application for membership.
- Reach out to the specific team working on their file via email at [itaregistration@cpaontario.ca](mailto:itaregistration@cpaontario.ca) and explain documentation they are unable to provide. Clearly describe which standard document(s) cannot be obtained and the specific reason(s) with reference to Section 4 above. Detail all efforts made and evidence to procure the original documents, including dates, means of communication, and responses received. Include any alternative documentation for review, if available.

If translation of alternative documents is required during the review process, applicants shall submit translated documents that are certified by a qualified translation service.

Note that incomplete requests or missing evidence may increase processing time. However, a response regarding whether alternative documentation is eligible will be given to the applicant within 10 business days of CPA Ontario's receipt of that alternative documentation.

## 7. Assessment and Notification

For all alternative documentation requests we receive, the following steps will be taken:

- A staff member will reach out to the applicant, either by phone or email, to discuss alternative documentation that might satisfy the requirement, and any other information required.
- After the alternative documentation is submitted by the applicant, CPA Ontario will review the request, including the alternative documentation and related support. The assessment will be based on:
  - the applicant's explanation for why the required documentation cannot be obtained for reasons beyond an applicant's control, with reference to Section 4 above,
  - the steps taken to attempt to obtain the required documentation, and

- the validity and reliability of the alternative documents provided.
3. CPA Ontario may request additional information or clarification at anytime before notifying the applicant whether the alternative documentation is accepted.
  4. Alternative documents will be assessed, and applicants will be notified by email if the alternative documentation provided satisfies the application requirement within 10 business days of CPA Ontario receiving that alternative documentation.

The review of alternative documentation will not increase the overall processing time beyond the mandated length of time by which applications should be processed.

### **8. Confidentiality and Recordkeeping**

All documentation and related communications are treated as confidential. Records of requests, correspondence, and documents are retained in accordance with CPA Ontario's Records Retention Policy and applicable privacy legislation.

### **9. Effective Date and Review**

This policy becomes effective on January 1<sup>st</sup>, 2026 and will be formally reviewed every two years or sooner in response to legislative changes, regulatory feedback, or evolving best practices.