

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 7-1

ADMISSION TO MEMBERSHIP, OBLIGATIONS AND STANDING

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, effective as of November 19, 2018 and amended on March 10, 2022

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**REGULATION 7-1
ADMISSION TO MEMBERSHIP, OBLIGATIONS AND STANDING**

Application

This Regulation applies to applicants for admission or readmission as Members in CPA Ontario, and to Members of CPA Ontario.

NOTE: Completion of the CPA Ontario certification program and/or admission to membership in CPA Ontario does not necessarily result in eligibility for a Public Accounting Licence; see Regulation 17-1 for these requirements.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and the By-law, and for the purpose of this Regulation:
 - 1.1 “applicant” means an individual applying or reapplying for membership in CPA Ontario;
 - 1.2 “CPA Ontario Practical Experience Requirements” means the document in Appendix B to Regulation 9-1 established by the Council, that sets out the Practical Experience Requirements applicable to certain applicants for membership under this Regulation;
 - 1.3 “disciplinary proceeding” includes any complaint, investigation, proceeding, finding, order or settlement in any jurisdiction relating to the competence, conduct or character of a Student, Member or Firm, and may include criminal proceedings where the subject of the criminal proceeding relates to the competence, conduct or character of a Student, Member or Firm;
 - 1.4 “email address” means an address where the portion of the address before the “@” is associated with one and only one individual and is not shared or generic.
 - 1.5 “Resident of Canada” means:
 - 1.5.1 an individual who has landed in Canada as evidenced by government documentation (other than a temporary visa or student visa following the expiry of that the individual ceased any connection with Canada for a continuous period of at least one year before returning to Canada); and
 - 1.5.2 any other individual deemed to be a resident of Canada under the Income Tax Act (Canada).
 - 1.6 “University Degree” means:
 - 1.6.1 a four-year undergraduate degree or other equivalent indicator of academic achievement comprising 120 credit hours or equivalent; or

- 1.6.2 a post-graduate degree or other equivalent indicator of academic achievement beyond the level of an undergraduate degree or equivalent,

that is granted by an educational institution outside Canada that provides post-secondary academic education and that, if in the United States of America, has been accredited by an accreditation agency recognized by the United States Department of Education, and if outside the United States of America, is a university recognized in the World Higher Education Database or a similar recognition service.

Time

2. The Registrar shall have discretion in extraordinary circumstances to extend any time period prescribed in this Regulation.

Admission

3. Subject to the remainder of this Regulation, the Registrar shall admit or readmit to membership in CPA Ontario any individual who:
- 3.1 completes an application for membership in the prescribed form;
 - 3.2 has paid all Dues and pays the prescribed fee;
 - 3.3 provides proof of identity, including legal and any preferred name, satisfactory to the Registrar;
 - 3.4 provides evidence of good character satisfactory to the Registrar;
 - 3.5 is not an undischarged bankrupt, except as provided in section 30;
 - 3.6 meets the requirements for one of the membership categories as set out in section 10 or section 11;
 - 3.7 has a valid email address;
 - 3.7A The Registrar may exempt an individual from the requirement set out in section 3.7 in extraordinary circumstances.
 - 3.8 provides a declaration that the applicant understands and agrees to abide by the Regulations, by-laws, and policies of CPA Ontario, including the Code;
 - 3.9 discloses whether they are or have been the subject of a disciplinary proceeding, and provides a consent permitting the Registrar to access information regarding the disciplinary proceeding; and
 - 3.10 provides all other information, documents, and materials requested by the Registrar or, in extraordinary circumstances where the documents are not available, provides alternative proof satisfactory to the Registrar.

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4. The Registrar may defer consideration of an application for admission or readmission to membership until any disclosed disciplinary proceeding has been concluded.
5. An applicant may withdraw their application for admission or readmission to membership at any time, including if a referral to the Admission and Registration Committee is made under section 14 or section 15.
6. The Registrar shall not admit or readmit to membership in CPA Ontario any applicant who:
 - 6.1 fails to make any disclosure or provide any information or document required by this Regulation; or
 - 6.2 provides information or a document that is false or misleading.
7. The Registrar shall not admit or readmit any applicant to membership in CPA Ontario without being satisfied that the admission will not:
 - 7.1 place the public or any member of the public at risk; or
 - 7.2 bring the reputation of the Profession into disrepute.
8. It is the responsibility of the applicant to ensure that:
 - 8.1 they are legally entitled to be employed and/or study in Ontario, and that they remain entitled to do so while they are a Member; and
 - 8.2 their application is complete and accurate, and is received by CPA Ontario.
9. An application for admission to membership is not complete and shall not be considered by the Registrar unless and until all information, documents and materials required by the Regulations or requested by the Registrar have been received by CPA Ontario.
 - 9.1 If an application for admission or readmission to membership has not been completed within 60 days of a notice from the Registrar that the application will be closed, or such other period of time as may be specified in such notice, the application shall be closed.
 - 9.2 The closing of an application for admission or readmission to membership pursuant to section 9.1, is not subject to appeal.

Membership Categories

10. An applicant may be admitted in only one of the following categories:
 - 10.1 **CPA Ontario Student** – an applicant who is a Student registered with CPA Ontario who has fulfilled, to the satisfaction of the Registrar, all of the requirements in the applicable membership category, as set out in Regulation 9-1 or Regulation 9-2;

- 10.2 **Provincial Member Transfer** – an applicant who is a member in good standing of a Provincial Body;
- 10.3 **Provincial Student Transfer** – an applicant who is not a Student registered with CPA Ontario but is registered as a student with another Provincial Body and:
 - 10.3.1 has completed all the educational, practical experience, and examination requirements prescribed by the other Provincial Body; and
 - 10.3.2 is unable to become a member of the other Provincial Body due to any legal restriction in that province that is not also a legal restriction in Ontario in respect of membership in CPA Ontario.

Other Membership Categories

- 11. Alternatively, an applicant may be admitted in only one of the following categories, on the conditions set out in section 12, if the applicant is not registered as a Student at the time of their application:
 - 11.1 **U.S. CPA or Mexico CPC** – an applicant who:
 - 11.1.1 is a licensee in good standing with a U.S. state board of accountancy (U.S. CPA) that has requirements substantially equivalent to the satisfaction of the Registrar to those in section 23 of the U.S. Uniform Accountancy Act, or holds a Cédula Profesional and a Contador Público Certificado (CPC), and is a member in good standing with the Instituto Mexicano de Contadores Públicos (IMCP) (Mexico CPC);
 - 11.1.2 did not become a U.S. CPA or Mexico CPC by virtue of a mutual recognition agreement, reciprocal membership agreement or other similar agreement;
 - 11.1.3 was not registered with CPA Ontario, a Regional Body or a Provincial Body as a Student in the five years before, or at the time of, writing the first part of the uniform U.S. CPA examination or the IMCP Examen Uniforme de Certificación de la Contaduría Pública;
 - 11.1.4 if one or more part(s) of the uniform U.S. CPA examination or the IMCP Examen Uniforme de Certificación de la Contaduría Pública was written while the applicant was a Resident of Canada, provides proof satisfactory to the Registrar of either:
 - 11.1.4.1 having obtained a University Degree in the United States of America or Mexico as a result of having attended the institution in person for classroom instruction on a full-time basis; or

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- 11.1.4.2 having obtained in the United States of America or Mexico at least one year of full-time practical experience in accounting; and
- 11.1.5 provides proof satisfactory to the Registrar of prior practical experience of at least 30 months and achievement of the competencies set out in the CPA Ontario Practical Experience Requirements by completing the prescribed form and providing further information and documents in support, subject to this requirement being waived at the discretion of the Registrar in the event that the applicant provides proof satisfactory to the Registrar of at least two years of relevant post-qualification experience.
- 11.2 **Reciprocal Membership Body** – an applicant who:
- 11.2.1 is either:
- 11.2.1.1 a member in good standing with an accounting body outside Canada listed in Schedule A, excluding the Hong Kong Institute of Certified Public Accountants, and did not obtain that membership by virtue of a mutual recognition agreement, reciprocal membership agreement, or other similar agreement with any body other than one listed in Schedule A; or
- 11.2.1.2 is a member in good standing of the Hong Kong Institute of Certified Public Accountants, and did not obtain that membership by virtue of a mutual recognition agreement, reciprocal membership agreement, or other similar agreement;
- 11.2.2 was not registered with CPA Ontario, a Regional Body or a Provincial Body as a Student in the five years before, or at the time of, writing any part of the normal qualifying examination(s); and
- 11.2.3 if one or more part(s) of the normal qualifying examination(s) was written while the applicant was a Resident of Canada, provides proof satisfactory to the Registrar of either:
- 11.2.3.1 having obtained a University Degree as a result of having attended the institution in person for classroom instruction on a full-time basis; or
- 11.2.3.2 having obtained, in the country where the body relied on in section 11.2.1 has jurisdiction, at least one year of full-time practical experience in accounting.
- 11.3 **Recognized Accounting Body** – an applicant who:
- 11.3.1 is a member in good standing of an accounting body outside Canada listed in Schedule B and, at either or both the time of the termination of the membership and its commencement, the accounting body was recognized;

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- 11.3.2 was not registered with CPA Ontario or a provincial body as a Student in the five years before, or at the time of, writing any part of the normal qualifying examination(s);
 - 11.3.3 if one or more part(s) of the normal qualifying examination(s) was written while the applicant was a Resident of Canada, provides proof satisfactory to the Registrar of either:
 - 11.3.3.1 having obtained a University Degree as a result of having attended the institution in person for classroom instruction on a full-time basis; or
 - 11.3.3.2 having obtained, in the country where the body relied on in section 11.3.1 has jurisdiction, at least one year of full-time practical experience in accounting; and
 - 11.3.4 provides proof satisfactory to the Registrar of prior practical experience of at least 30 months and achievement of the competencies set out in the CPA Practical Experience Requirements by completing the prescribed form and providing further information and documents in support.
12. Any Member admitted in the U.S. CPA or Mexico CPC (section 11.1), Reciprocal Membership Body (section 11.2), and Recognized Accounting Body (section 11.3) categories of membership is deemed to fulfil the qualifications of membership, subject to the following conditions:
- 12.1 unless exempted by the Registrar, the Member shall, within two years of their Day of admission, either:
 - 12.1.1 successfully complete course(s) and/or program(s) of professional development that may be prescribed by the Council; or
 - 12.1.2 if registered under section 11.1 or 11.2, pass the required Reciprocity Examination.
13. Despite section 7.7.1 of the By-law and section 47 of this Regulation, failure to comply with section 12 within the prescribed time period will result in an immediate revocation of membership by the Registrar.

Good Character on Admission

14. In circumstances where an applicant does not provide evidence of good character satisfactory to the Registrar, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

Credibility on Admission

15. In circumstances where evaluation of an application for membership requires assessment of the applicant's credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

Good Character and Credibility Hearings on Admission

16. The parties to a hearing under section 14 or section 15 are the applicant and the Registrar.
17. A hearing under section 14 or section 15 shall be conducted in accordance with the applicable provisions of Regulation 6-1.
18. In circumstances where both a good character hearing as provided in section 14 and a credibility hearing as provided in section 15 are required, the matters may be heard together.
19. The Registrar shall advise the Admission and Registration Committee which of the requirements for membership that the applicant otherwise meets.
20. If the Admission and Registration Committee on referral of the matter by the Registrar determines that an applicant is not of good character, the Admission and Registration Committee shall make an order refusing the applicant's membership in CPA Ontario, and may impose restrictions and conditions for reapplication if appropriate.
21. If the Admission and Registration Committee on referral of the matter by the Registrar determines that an applicant does not meet the qualifications for membership, the Admission and Registration Committee shall make an order refusing the applicant's membership in CPA Ontario, and may impose restrictions and conditions for reapplication if appropriate.
22. If the Admission and Registration Committee on referral of the matter by the Registrar is satisfied that an applicant does meet the qualifications for membership, the Admission and Registration Committee shall make an order admitting the applicant on such conditions and restrictions as the Committee considers appropriate.

Good Character and Credibility Appeals on Admission

23. An applicant may appeal an order of the Admission and Registration Committee under sections 20 to 22 to the Appeal Committee.
24. The parties to an appeal are the applicant and the Registrar.
25. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
26. The Appeal Committee's decision is final.

Bankruptcy

27. A Member, and any applicant applying for membership in CPA Ontario, shall disclose to the Registrar upon:
- 27.1 becoming the subject of an application for a bankruptcy order;
 - 27.2 making an assignment for the general benefit of creditors;
 - 27.3 making or becoming the subject of a Division I or Division II proposal; or
 - 27.4 having a business the applicant or Member controls, directly or indirectly, become subject to a bankruptcy order,
- as set out in the *Bankruptcy and Insolvency Act*.
28. The disclosure referenced in section 27 shall be in writing, and shall include:
- 28.1 documents about the subject of the disclosure to the satisfaction of the Registrar or, if a document is not yet available, an undertaking to provide the document as soon as it becomes available;
 - 28.2 the pleadings related to the subject of the disclosure or, if the pleadings are not yet filed, an undertaking to provide the pleadings as soon as they become available;
 - 28.3 documents about the financial circumstances of the individual making the disclosure to the satisfaction of the Registrar; and
 - 28.4 a consent permitting CPA Ontario to directly access information and documents related to the subject of the disclosure from the trustee, the Superintendent as defined in the *Bankruptcy and Insolvency Act*, or the official receiver.
29. The individual making the disclosure shall also provide any other information and documents requested by or on behalf of the Registrar, unless the individual is asserting in good faith and on reasonable grounds the specific information or document requested is subject to legal privilege and that privilege is not waived.
30. Despite section 3, the Registrar shall, in respect of an applicant applying for membership in CPA Ontario, consider the disclosure and the information and documents provided under sections 27 to 29, and shall, if the individual otherwise meets the requirements for admission to membership:
- 30.1 admit the applicant to membership in CPA Ontario;
 - 30.2 admit the applicant to membership on the applicant abiding by one or more of the following restrictions and conditions:

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- 30.2.1 satisfactorily completing, within a time specified, prescribed courses or examinations;
 - 30.2.2 engaging, for a time specified, an advisor, counsellor or tutor;
 - 30.2.3 satisfactorily completing a period of supervised practice or employment;
 - 30.2.4 restricting their practice or employment in a specified manner for a specified period of time;
 - 30.2.5 reporting as specified to the Registrar on the progress of the subject of the disclosure; or
 - 30.2.6 any other restrictions and conditions the Registrar deems appropriate; or
 - 30.3 refuse to admit the applicant to membership in CPA Ontario.
31. The Registrar shall, in respect of a Member, consider the disclosure and the information and documentation provided under sections 27 to 29, and shall, if the Member otherwise meets the requirements of Membership:
- 31.1 take no further action;
 - 31.2 require the Member to abide by one or more of the following restrictions and conditions:
 - 31.2.1 satisfactorily completing, within a time specified, prescribed courses or examinations;
 - 31.2.2 engaging, for a time specified, an advisor, counsellor or tutor;
 - 31.2.3 satisfactorily completing a period of supervised practice or employment;
 - 31.2.4 restricting their practice or employment in a specified manner for a specified period of time;
 - 31.2.5 reporting as specified to employers or prospective employers with respect to the subject of the disclosure;
 - 31.2.6 reporting as specified to the Registrar on the progress of the subject of the disclosure; or
 - 31.2.7 any other restrictions and conditions the Registrar deems appropriate; or
 - 31.3 suspend the membership of the Member until the fulfillment of restrictions and conditions imposed by the Registrar.

32. The Registrar, in making a decision provided for in sections 30 and 31, shall consider such factors as:
- 32.1 the circumstances pertaining to the event requiring disclosure under section 27 and to the conduct of the individual making the disclosure;
 - 32.2 the extent that the event requiring disclosure may put at risk the interests of:
 - 32.2.1 any client or employer associated with the individual making the disclosure; or
 - 32.2.2 any other party impacted or affected by the event;
 - 32.3 the number and nature of creditors affected;
 - 32.4 whether any potential civil or criminal liability has arisen as a result of the event requiring disclosure;
 - 32.5 the current financial circumstances of the individual making the disclosure;
 - 32.6 the anticipated Day of release from insolvency; and
 - 32.7 whether the individual making the disclosure is competent and capable of performing, as a chartered professional accountant, without impairment, the essential duties of any current or anticipated employment, business or practice.

Appeal of Registrar’s Decision on Application

33. An applicant who is refused membership in CPA Ontario by the Registrar for a reason other than good character or credibility, or who is admitted by the Registrar subject to restrictions or conditions, excluding the conditions in section 12 above, may appeal the decision of the Registrar to the Admission and Registration Committee.
34. The parties to an appeal are the applicant and the Registrar.
35. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-1.
36. The Admission and Registration Committee’s decision is final.

Membership Certificate

37. Upon admission as a Member of CPA Ontario, a Member is entitled to receive one (1) certificate certifying that membership.
38. The membership certificate is the property of CPA Ontario, and shall be immediately destroyed or returned to the Registrar on resignation or revocation, upon request of the Registrar.

Reapplication After Refusal of Admission

39. The following individuals are eligible to reapply for admission to membership under section 3 five years after the Day that their original application for admission is refused, subject to any restrictions and conditions imposed by an Adjudicative Committee at the time that admission was refused:
- 39.1 an applicant who was refused admission by the Admission and Registration Committee;
 - 39.2 an applicant who was refused admission by the Appeal Committee; and
 - 39.3 an applicant who was refused admission by the Registrar, unless the reason for the refusal was the inability to satisfy any of the conditions for admission in section 3, in which case the applicant is eligible to reapply at the time that they are able to satisfy those conditions.

Resignation

40. A Member may apply in writing to the Registrar in the prescribed form to resign a membership granted by CPA Ontario.
41. The Registrar shall not accept any application made under section 40 by a Member if the Member:
- 41.1 is all or part of a practising unit that is the subject of a practice inspection or a practice reinspection;
 - 41.2 is the subject of a complaint review, investigation, proposed settlement agreement or Allegations by the Professional Conduct Committee;
 - 41.3 has not fully complied with a settlement agreement or order of a Committee of CPA Ontario;
 - 41.4 owes any Dues to CPA Ontario.
42. The Registrar may require a Member to fulfill such restrictions and conditions as, in the discretion of the Registrar, are necessary to protect the public interest and the reputation of the Profession before accepting an application for resignation.

Standing, Administrative Suspension, Reinstatement, and Revocation

43. All Members, regardless of standing, are responsible for all obligations of membership, but only Members In Good Standing have the rights and privileges of membership.
- 43.1 The Registrar may exempt an individual from the requirement to maintain a valid email address in extraordinary circumstances.

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44. A Member shall renew their membership on an annual basis by making an application for renewal in the prescribed form and paying the prescribed Dues, and providing all information and producing all documents and other materials as requested by the Registrar.
45. The Registrar may suspend the membership of any Member upon the breach by that person of the obligations listed in section 7.6.1 of the By-law.
46. The Registrar shall, unless otherwise provided in the by-laws or Regulations, reinstate a Member once:
 - 46.1 the obligations in section 7.6.1 of the By-law are satisfied, to the satisfaction of the Registrar;
 - 46.2 the Member files for reinstatement in the prescribed form; and
 - 46.3 the Member pays the reinstatement fee.
47. The Registrar shall revoke a Member's membership as provided in section 7.7 of the By-law, unless:
 - 47.1 otherwise provided in the by-laws or Regulations; or
 - 47.2 that Member is the subject of a practice inspection, or an investigation, proposed settlement agreement, referral, or Allegation by the Professional Conduct Committee or the Registrar, or is subject to an order of the Capacity Committee.

Member Credibility

48. In circumstances where a suspension or revocation decision requires assessment of a Member's credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

Member Credibility Hearings

49. The parties to a hearing under section 48 are the Member and the Registrar.
50. A hearing under section 48 shall be conducted in accordance with the applicable provisions of Regulation 6-1.
51. If the Admission and Registration Committee on referral of the matter by the Registrar determines that a Member meets the criteria for suspension or revocation, the Admission and Registration Committee shall make an order suspending or revoking the Member.

Member Credibility Appeals

- 52. A Member may appeal an order of the Admission and Registration Committee under section 51 to the Appeal Committee.
- 53. The parties to an appeal are the Member and the Registrar.
- 54. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
- 55. The Appeal Committee's decision is final.

Readmission

- 56. Subject to section 57, an individual shall be eligible to apply for readmission after revocation, or after a Member resigns their membership, by:
 - 56.1 fulfilling the qualifications for admission to membership as set out in this Regulation, except the requirement in section 3.6 is fulfilled upon application for readmission by any individual who became a Member of CPA Ontario on or before November 19, 2018 or was a Member In Good Standing of CPA Ontario no more than 10 years before the Day of reapplication;
 - 56.2 providing proof satisfactory to the Registrar that continuing professional development requirements satisfactory to the Registrar have been met as if the individual were a Member;
 - 56.3 if the individual has not been a member in good standing of CPA Ontario, a Provincial Body, or anyone to whom section 11 of this Regulation applies, in the five years immediately preceding the application for readmission, successfully completing course(s) and examination(s) required by the Registrar; and
 - 56.4 making an application for readmission in the prescribed form.
- 57. An application for readmission after (i) an applicant was permitted to resign or whose membership was revoked by, or may be subject to revocation as the result of, an order of an Adjudicative Committee, (ii) resigned their membership or whose membership was revoked pursuant to the terms of a settlement agreement, (iii) or whose membership was revoked or may be subject to revocation by the Registrar for failure to meet an obligation imposed by a settlement agreement shall be made:
 - 57.1 for any individual who was not a Member In Good Standing of CPA Ontario no more than 10 years before the Day of reapplication, by fulfilling the qualifications for admission to membership as set out in this Regulation;
 - 57.2 for any individual who was a Member In Good Standing of CPA Ontario no more than 10 years before the Day of reapplication, by fulfilling the qualifications for admission to membership as set out in this Regulation, except the requirement in section 3.6;

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- 57.3 by providing proof satisfactory to the Registrar that continuing professional development requirements satisfactory to the Registrar have been met as if the individual were a Member;
- 57.4 if the individual has not been a member in good standing of CPA Ontario, a Provincial Body, or an accounting body listed in Schedules A and B to this Regulation in the five years immediately preceding the application for readmission, by successfully completing course(s) and examination(s) required by the Registrar;
- 57.5 by obtaining written confirmation from the Registrar that the applicant otherwise meets the requirements for admission, as provided in the applicable provisions of Regulation 6-1, 6-2 or 6-3; and
- 57.6 by making an application:
- 57.6.1 in the case of resignations or revocations described in (i) above, to the Adjudicative Committee that made the revocation order; and
 - 57.6.2 in the case of resignations or revocations described in (ii) or (iii) above, to the Discipline Committee,
- under the applicable provisions of Regulation 6-1, 6-2 or 6-3.
58. Subject to section 57, a Member whose membership has been revoked shall not be readmitted except in extraordinary circumstances at the discretion of, and on the restrictions and conditions deemed appropriate by the Registrar, the Admission and Registration Committee, the Discipline Committee, or the Appeal Committee, as the case may be.

Appeal of Registrar's Restrictions and Conditions, Suspension, Revocation, and Readmission Decisions

59. A Member whose membership is made subject to restrictions and conditions, is suspended, except for a Member whose membership is suspended under section 7.6.1.5 of the By-law, is revoked, or whose application for readmission is refused by the Registrar, may appeal the decision of the Registrar to the Admission and Registration Committee.
60. The parties to an appeal are the individual appealing and the Registrar.
61. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-1.
62. On hearing the appeal, the Admission and Registration Committee may confirm or vary the decision being appealed, or may substitute its own decision for that of the Registrar.
63. The Admission and Registration Committee's decision is final.
64. A Member whose membership is suspended under section 7.6.1.5 of the By-law may apply for a hearing in accordance with section 7.9.2 of the By-law.

SCHEDULE A

Reciprocal Membership Bodies

The Chartered Accountants of Australia and New Zealand
The Institute of Chartered Accountants in England and Wales
The Hong Kong Institute of Certified Public Accountants - having
completed the Qualifying Program (Professional Program and
Final Professional Examination) after September 1999
The Chartered Accountants of Ireland
The Institute of Chartered Accountants of Scotland
The South African Institute of Chartered Accountants
The Institute of Chartered Accountants of Zimbabwe - having registered
in the Qualifying Program on or after January 1, 1996

SCHEDULE B

Recognized Accounting Bodies

L'Institut des Réviseurs d'Entreprises de Belgique

Ordre des experts comptables de France

The Japanese Institute of Certified Public Accountants