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Q1

Please indicate which regulator you are and your main point of contact should we require follow up.

Chartered Professional Accountants of Ontario (CPA Ontario)
 Charles Lamnam, VP Public Policy and Public Affairs
 clamnam@cpaontario.ca

Q2

Section 1 - During the reporting period (January 1st–December 31st, 2021), please indicate if your organization has introduced any changes in the following areas impacting your registration processes by clicking on each of the appropriate boxes below. Registration requirements either through regulation, by-law or policy.

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q3

New or consolidated class of certificates or licenses

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q4

Assessment of qualifications

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q5

Timelines for registration, decisions and/or responses

Yes,

Description of change/improvement that would impact fair registration outcomes:

CPA Ontario hired additional contract staff to help process the increase in applications and enquiries received over the last year.

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Q6

Registration and assessment fees

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q7

Resources for applicants

Yes,

Description of change/improvement that would impact fair registration outcomes:

CPA Ontario underwent an extensive update to its website, improving user accessibility, search function and providing additional clarity on regulatory requirements. In 2021 CPA Ontario launched its Meet Your Regulator regulatory education series for members/member applicants and continued into 2022 with a session for students in June 2022.

Q8

Changes to internal review or appeal process

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q9

Access by applicants to their records

No,

Description of change/improvement that would impact fair registration outcomes:

While no changes were made, Members and Students can still access, correct or update their personal information in CPA Ontario's records through the portal.

Q10

Mutual recognition agreements

Yes,

Description of change/improvement that would impact fair registration outcomes:

CPA Ontario has agreements with accounting bodies worldwide that help to facilitate admission for internationally trained accountants. The International Qualifications Appraisal Committee (IQAC), an interprovincial committee of the CPA profession, led by CPA Canada, conducts reviews of professional accounting bodies outside Canada. IQAC reviews recommendations made by CPA Canada with respect to their assessment of the qualifications of the individual accounting bodies. As a result of this evaluation, CPA Ontario reviews applications from internationally trained applicants to determine the appropriate pathway for admission based on the certification requirements they have met. In addition, CPA Ontario accepts applications from members of the International Federation of Accountants (IFAC) bodies that do not have an agreement with CPA Ontario in recognition of their designation from that IFAC country. Such members are eligible for various exemptions from the CPA Ontario student requirements. Mutual Recognition Agreements (MRAs) with three accounting bodies outside Canada were terminated in 2021 as they were past their expiry date: CPA Australia, the Association of Chartered Certified Accountants (ACCA), and the Chartered Institute of Management Accountants (CIMA). These agreements were legacy agreements signed by the legacy bodies prior to unification of the CPA profession in 2015. Notice of termination of these agreements was provided on our website for potential applicants and emails were sent to applicants who had an application in process. A transition period was provided to allow time for applicants to complete the application process. CPA Canada and IQAC continue to work with CIMA to negotiate a reciprocity agreement. The ACCA program was evaluated by CPA Canada and found not to be equivalent with respect to the standards required for admission to the Canadian provincial and territorial accounting bodies. ACCA applicants continue to have a pathway to membership under the IFAC pathway. As very few applications are received from CPA Australia, resources have not been prioritized to the assessment of this program. Members of these three accounting bodies continue to have a pathway to membership with CPA Ontario under the Member of an Accounting Body Outside Canada category and are eligible for various exemptions from some of the student requirements.

Q11

Training and resources for staff regarding registration

Yes,

Description of change/improvement that would impact fair registration outcomes:

In the fall of 2021, CPA Ontario launched the “Meet Your Regulator” series providing our members with a plain language but thorough overview of their regulatory obligations. Members had the opportunity to ask questions and get clarification on areas of uncertainty directly from the people responsible for overseeing those components of the regulatory process. The event generated immense interest, with more than 12,000 individuals registered and hundreds of submitted questions. The series continued in 2022 and will continue in the coming year with additional topics. Internally, CPA Ontario provided training to staff in the Registrar’s Office, Customer Service Centre and the Finance department to improve their understanding of the Registrar’s Office processes, by-laws and regulations that the Registrar’s Office administers with the goal to improve overall service levels and efficient administration. These resources were delivered through recorded group meetings and provided as viewable material for those unable to attend and for new staff as they are onboarded. Training will continue in this manner for new changes to processes and/or Regulations.

Q12

Relationship with third party service provider(s)

No,

Description of change/improvement that would impact fair registration outcomes:

N/A

Q13

Accreditation of educational programs

No,

Description of Change/Improvement that would impact Fair Registration Outcomes:

N/A

Q14

Technological or digital improvements

Yes,

Description of Change/Improvement that would impact Fair Registration Outcomes:

Website Update: CPA Ontario underwent an extensive update to its website, improving user accessibility, search function and providing additional clarity on regulatory and process matters. The applicant login process was updated to improve the user experience with a more simple and clear method of access for those looking to apply to CPA Ontario, whether as a student or as a direct-to-membership pathway.

Q15

Anti-racism and inclusion-based policies and practices

Yes,

Description of Change/Improvement that would impact Fair Registration Outcomes:

CPA Ontario created an employee Diversity & Inclusion Committee in 2020 and hired a Vice-President, Equity, Diversity and Inclusion, in 2022. This committee and the VP role are working to provide education to staff to help understand diversity and inclusion issues with the intent of identifying and removing barriers to creating a more diverse and inclusive workplace. CPA Ontario offers Lunch and Learn sessions on diversity and inclusion topics where different speakers are invited to share their experiences and answer questions. Information on diversity is collected on a voluntary basis from members and students on at least an annual basis to inform CPA Ontario's Diversity and Inclusion strategy. CPA Ontario contributed \$4 million to the CPA Ontario Foundation with the goal of attracting high-potential students from Black, Indigenous and other priority communities to the profession and supporting them throughout their education journey in pursuit of the CPA designation. Through support from CPA Ontario Foundation awards, scholarships, and community investments, students from historically underrepresented groups will be able to pursue the designation with the intent of having more diverse representation for the profession in the future.

Q16

Organizational structure

Yes,

Description of Change/Improvement that would impact Fair Registration Outcomes:

CPA Ontario changed the makeup of its senior leadership team early in 2022 to add the role of Executive Vice-President and Chief Communications & Sustainability Officer that includes Equity, Diversity & Inclusion (EDI) as part of that portfolio, and a new Vice-President, Equity, Diversity & Inclusion.

Q17

Contingency or continuity of operations plans

No,

Description of Change/Improvement that would impact Fair Registration Outcomes:

N/A

Q18

Documentation requirements for registration

No,

Description of Change/Improvement that would impact Fair Registration Outcomes:

N/A

Q19

English / French language proficiency testing

No,

Description of Change/Improvement that would impact Fair Registration Outcomes:

N/A - CPA Ontario does not require a language test.

Q20

Section 2 – If applicable, please list your organization’s top three accomplishments during the reporting period that relate to fair registration practices.

1

1) Diversity, equity and inclusion remains a top priority for the profession. In 2021 CPA Ontario has taken steps forward on our journey to understand and improve DEI within the member and student population and within our own teams. We recognize lasting change can only happen if we continue to take action to address systemic racism and structural inequality, while creating opportunities for priority communities. The CPA Ontario Foundation, which was expanded with a \$4 million contribution in 2021, has advanced its mission with a new Board of Directors and Executive Director. With its goal of attracting students from traditionally underrepresented communities into the profession, the CPA Ontario Foundation will implement a strategy to support the academic journey of students toward their pursuit of the CPA designation. The journey to understand the makeup of our Council, members, students and employees has continued. For the second year, we included an optional, confidential survey as part of our Annual Member Dues process, collecting an additional 5,000 responses which provide us with critical information on the makeup of our membership. And for the first time, this survey was also included in our Annual Student Dues process. The CPA Ontario Diversity and Inclusion Working Group facilitates continued employee education.

2

2) In 2021 CPA Ontario launched a free, online regulatory education series – Meet Your Regulator (MYR). These sessions were open to existing members as well as students and others interested in understanding regulatory obligations. In 2021 work began on a MYR – Students session which was offered free of charge in June 2022.

3

3) More than 100 female internationally educated professionals joined CPA Ontario for the inaugural Dare to Disrupt Women’s Conference in March 2022. The Own Your Future Conference and Career Fair catered to internationally educated professionals in accounting, finance and business interested in launching their career in Canada. It garnered more than 700 registrants over two events.

Q21

Section 3 – If applicable, please list the top three risks that impacted your organization’s ability to achieve better registration outcomes for applicants during the reporting period. Please also indicate the measures you have taken to mitigate the impacts of these risks.

1 **1) In 2021 CPA Ontario experienced a record number of applications for admission and inquiries which put pressure on staff resources. Additional temporary resources were secured to assist with processing of applications and inquiries from potential applicants. The web site was also re-launched with better search capability to help applicants understand the application process.**

2 **2) Ensuring an appropriate assessment of good character for applicants remains a key challenge. Information is provided by applicants in relation to their past conduct. It is vital that the Registrar have full disclosure of discipline, regulatory and criminal proceedings that an applicant has faced. It is sometimes difficult to obtain supporting documentation in relation to such potential conduct issues. We continue to work with applicants to obtain records of proceedings to assess suitability for admission.**

Q22

Section 4 – Do you believe that you have a Canadian Experience Requirement (CER)? If so, please describe the applicant competencies that you seek to develop through this requirement in the comment box below CER: work experience or experiential training obtained in Canada.

No,
Other (please specify):
CPA Ontario does not require Canadian work experience for applicants for Membership.

Q23

QUANTITATIVE SECTION The following quantitative information is collected for the purpose of discerning statistical changes and trends related to a regulator’s membership, application volumes, licensure/certification results, and appeals year over year. Languages Indicate the languages in which you make available application materials and information about the application process.

English

Q24

Membership Data Demographics Data As of December 31, 2021, please indicate the number of members in each gender category identified below and the number of total members.

Total Male	56621
Total Female	42104
Total Non-binary	9
Gender not provided	187
Overall Total	98921

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Q25

In relation to your members: Do you collect race-based data?

Yes,

Other (please specify):

CPA Ontario began collecting such information from members in 2021 and will continue to ask members to voluntarily self-identify across different diversity demographics this year and we plan to continue to do so in the future. Answers to these optional questions form part of our equity, diversity, and inclusion initiatives to learn about the demographics of our members and help identify and address any systemic issues. Members are provided with assurance that demographic information will only be shared in limited circumstances and only in aggregated form.

Q26

Do you collect other identity-based or demographics data?

Yes,

Other (please specify):

CPA Ontario collects various data such as age, residence, and educational background (university name, degree, and country), as part of the application, to confirm their designation in their home jurisdiction.

Q27

Do you plan to collect race-based data in the future?

Yes,

If yes, please indicate the type::

Consistent with the questions asked in 2021 and 2022, we are asking members to voluntarily self-identify in terms of their: 1. Gender identity 2. Racial/ethnic identity 3. 2SLGBTQ+ identity 4. Disability identity

Q28

Class of License/Certificate Data As of December 31, of the reporting year, please indicate the number of members under each class or license category as applicable.

Full/Independent Practice	98921
Provisional/Limited License/Certificate	0
Emergency License/Certificate	0
All other classes	0
Overall Total	98921

Q29

Jurisdiction where members were initially trained As of December 31, of the reporting year, please indicate the membership type and total number of registered members for each category listed below.

Ontario	89255
Other Canadian Provinces and Territories	4,177
USA	720
Other Countries	4769
Multiple and/or Unspecified Jurisdiction	0
Total	98921

Q30

Please indicate the total number of registered members for the top 12 international countries or jurisdictions where these individuals obtained their initial education in the profession or trade.

1	United Kingdom - 3078
2	USA - 720
3	India - 596
4	South Africa - 455
5	Pakistan - 142
6	Australia - 136
7	Hong Kong - 85
8	Ireland - 60
9	Philippines - 53
10	New Zealand - 39
11	Zimbabwe - 32
12	Sri Lanka - 17

Q31

Applications Data Demographics Data Indicate the number of applicants who filed an application between January 1 and December 31 of the reporting year, in each applicable category.

Total Male	1752
Total Female	1651
Total Non-binary	0
Gender not provided	95
Overall Total	3498

Q32**No**

In relation to the applications, you received: Do you collect race-based data?

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Q33

Do you collect other identity-based or demographics data?

Yes,

If yes, please indicate the type: :
Identity-based/demographic data such as home accounting body and addresses for communications.

Q34

Category of Applicants Number of applicants who voluntarily or involuntarily (through inactive and lapsed applications) withdrew from the application process between January 1 and December 31, 2021:

65

Q35

Please indicate the total number of applicants from Ontario who filed an application between January 1 and December 31, 2021 for the following categories as applicable.

Number of Applicants	2229
Number of Applicants Licensed/Certified	2229
Average Time to Process Application in Weeks from First Point of Applicant Contact	4

Q36

Please indicate the total number of applicants from Canadian provinces and territories (excluding Ontario) who filed an application between January 1 and December 31, 2021 for each of the following categories as applicable.

Number of applicants	0
Number of applicants fully licensed/certified	0
Average Time to Process Application in Weeks from First Point of Applicant Contact	0
Average Time to Process Application in Weeks from Receipt of all Required Documents	0

Q37

Please indicate the total number of certificate-to-certificate (labour mobility) applicants who filed an application between January 1 and December 31, 2021 for each of the categories as applicable.

Number of applicants	240
Number of applicants fully licensed/certified	240
Average Time to Process Application in Weeks from First Point of Applicant Contact	5

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Q38

Please indicate the total number of applicants from international jurisdictions (not including USA) who filed an application between January 1 and December 31, 2021 for each of the categories as applicable.

Number of applicants	986
Number of applicants fully licensed/certified	972
Average Time to Process Application in Weeks from First Point of Applicant Contact	19

Q39

Please indicate the total number of applicants from multiple and/or jurisdictions not specified who filed an application between January 1 and December 31, 2021 for each of the categories as applicable.

Number of applicants	0
Number of applicants fully licensed/certified	0
Average Time to Process Application in Weeks from First Point of Applicant Contact	0
Average Time to Process Application in Weeks from Receipt of all Required Documents	0

Q40

Please indicate the total number of applicants from accredited Canadian post-secondary institutions who filed an application between January 1 and December 31, 2021 for each of the categories as applicable.

Number of applicants	1047
Number of applicants fully licensed/certified	1047
Average Time to Process Application in Weeks from First Point of Applicant Contact	3

Q41

Please indicate the total number of applicants who re-registered after withdrawing from the application process between January 1 and December 31, 2021 for each of the categories as applicable.

Number of applicants	3
Number of applicants fully licensed/certified	3
Average Time to Process Application in Weeks from First Point of Applicant Contact	5

Q42

Please provide any additional comments you may have for questions 33-41.

USA applications are included in response to those questions that do not specifically request those applications be excluded (31, 34, 43-45).

For questions 35-41, previously indicated average processing time from “receipt of all required documents” is not available for applications in 2021 with an explanation provided under that category in Question 35 but also included here to ensure it is received. Currently, CPA Ontario tracks application processing timelines from first point of applicant contact to completion of the process but does not capture the interim step timeline that OFC now requires from “RECEIPT OF ALL REQUIRED DOCUMENTS WERE RECEIVED”.

CPA Ontario is unable to provide the average processing time for this interim stage as at the end of December 2021 since our system did not include a data field that could capture this information throughout 2021. To better explain, our processing system is continually updated based on inputs from staff, members, students and applicants and the data constantly changes the information as new activity occurs. Since the database is not static, point in time processing can no longer be accessed if it was not retained with a specific data field and a subsequent report that captures the data for the period of time required.

CPA Ontario had outlined to OFC that if we were required to provide new information as part of the on-going report requirements, we would need sufficient lead time to ensure the changes to our processing system were incorporated to capture the new information for the reporting period. It is essential that the information provided be accurate and supported with a system captured “source of truth” to be reliable and meaningful.

Going forward, now that we know what new information the OFC requires, CPA Ontario will be able to generate reporting on all the data points for the end of year 2022.

Question 35 - The number of applications received that is reported in this year’s response shows a decrease from previous years which is a result of the change in the question asked by OFC. In previous years, OFC has not asked how many filed an application and achieved membership in the same reporting period. As such, the reported number in previous years included applications that were received but had not yet been reviewed for admission.

Question 36 - The Chartered Professional Accounting provincial bodies across Canada, expect applicants to become members in the province in which they reside but we do occasionally process applications from applicants who are out of province for a variety of reasons. We did not capture this data at end of year in 2021. There was not a large volume of such requests. Accordingly, the response does not provide a count but rather N/A. We will adjust our process to track these requests going forward for end of year 2022.

Question 40 totals are included within question 35, as it is not a separate membership pathway.

Q43

Jurisdiction where applicants obtained their initial education Please indicate the total number of applicants for the top 12 international countries or jurisdiction where applicants obtained their initial education in the profession or trade.

1	United Kingdom - 781
2	India - 114
3	USA - 43
4	Pakistan - 16
5	Australia - 15
6	South Africa - 14
7	Hong Kong - 12
8	Philippines - 12
9	Ireland - 4
10	Nigeria - 4
11	Zimbabwe - 2
12	Nepal - 2

Q44

Processing Time As of December 31, 2021, how many full licenses/certificates did your organization issue?

3482

Q45

Please indicate the total number of applicants who received full licensure/certification between January 1 and December 31, 2021, according to the following timelines.

0 – less than 3 months	2616
3 months – less than 6 months	630
6 months – less than 12 months	218
12 months – less than 18 months	18
18 months – less than 24 months	0
24 months and greater	0

Q46

Age of Active Applications As of December 31, 2021 what were the total number of active applications in your case inventory?

This data is not available. Please refer to the explanation provided under Question 35.

Q47

Respondent skipped this question

Please provide a breakdown (and total) of active applications according to the length of time (age) that they have been open.

Q48

Other Licenses/Certificates of Registration Processed Please indicate the number of applicants who were issued an alternative class of license* that your organization processed in the reporting year (January 1-December 31, 2021). Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.* An alternative class of license/certificate enables the holder to practice with limitations, but additional requirements must be met for the member to be fully licensed/certified.

Ontario	0
Other Canadian Provinces and Territories	0
Certificate to Certificate (Labour Mobility)	0
USA	0
Other International	0
Multiple and/or Unspecified Jurisdictions	0
TOTAL	0

Q49

Other Licenses/Certificates of Registration Processed Please indicate the number of applications, If applicable, who were issued an emergency license/certificate that your organization processed in the reporting year (January 1-December 31, 2021). Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.

Ontario	0
Other Canadian Provinces and Territories	0
Certificate to Certificate (Labour Mobility)	0
USA	0
Other International	0
Multiple and/or Unspecified Jurisdictions	0
TOTAL	0

Q50

Other Licenses/Certificates of Registration Processed Please indicate the number of Provisional license/certificate or alternative class of license/certificate holders who were fully licensed/certified by your organization which were processed in the reporting year (January 1-December 31, 2021). Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.

Ontario	0
Other Canadian Provinces and Territories	0
Certificate to Certificate (Labour Mobility)	0
USA	0
Other International	0
Multiple and/or Unspecified Jurisdictions	0
TOTAL	0

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Q51		8
<p>Number of Reviews and Appeals Processed State the number of reviews and appeals that your organization processed in the reporting year (January 1-December 31, 2021). For applicants who were subject to an internal review or who were referred to a statutory committee of your governing council, such as a Registration Committee. Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.</p>	Ontario	8
	Other Canadian Provinces	0
	USA	1
	OtherCountries	0
	Multiple and/or Unspecified Countries	0
	TOTAL	9

Q52		0
<p>State the number of reviews and appeals that your organization processed in the reporting year (January 1-December 31, 2021). For applicants who initiated an appeal of a registration decision. Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.</p>	Ontario	0
	Other Canadian Provinces	0
	USA	1
	OtherCountries	9
	Multiple and/or Unspecified Countries	0
	TOTAL	10

Q53		0
<p>State the number of reviews and appeals heard in the reporting year (January 1-December 31, 2021). Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.</p>	Ontario	0
	Other Canadian Provinces	0
	USA	1
	OtherCountries	4
	Multiple and/or Unspecified Countries	0
	TOTAL	5

Q54		0
<p>State the number of registration decisions changed following an appeal and/or review that your organization processed in the reporting year (January 1-December 31, 2021). Enter the data by the jurisdiction where applicants were initially trained in the profession, i.e. before they were granted use of the protected title or professional designation in Ontario.</p>	Ontario	0
	Other Canadian Provinces	0
	USA	0
	OtherCountries	0
	Multiple and/or Unspecified Countries	0
	TOTAL	0

Q55
List the top three reason for appeals (by percentage) of a registration decision

- | | |
|---|--|
| 1 | 1) All were due to a failure to meet the requirements of the Mutual Recognition Agreement (MRA) |
|---|--|
-

Q56

List the top five reasons (by percentage) for not Issuing a License/Certification to Internationally Trained Individuals

- | | |
|---|--|
| 1 | 1) Did not meet requirements of an MRA. |
| 2 | 2) Did not satisfy good character requirements. |
-

Q57

List the top Five Reasons (by percentage) for not Issuing a License/Certification to Canadian Graduates

- | | |
|---|--|
| 1 | 1) Did not satisfy good character requirements. |
|---|--|
-

Q58

Please provide any additional comments you may have:

Please note that CPA Ontario has made the following assumptions:

- 1) For Quantitative questions, only if the question specifically separated out the USA population was the USA population removed. For all other questions, the USA population is included in international count.
 - 2) With regards to application information, CPA Ontario has provided information related to those entering into membership with our organization. No student registration information has been provided.
 - 3) Any variation in quantitative information, compared to our remarks prior in the year to the OFC, is due to the non-inclusion of the student registration information. It was previously provided under those questions.
 - 4) Incomplete answers have not been missed. In some cases, CPA Ontario does not have the information at this time for the year 2021 given the nature of our system limitations with regards to historical point in time information; in other questions, in relation to tiered licensure, CPA Ontario does not have a tiered licensure structure.
 - 5) For Question 36, the result of zero is based on the regulatory structure of CPA bodies across Canada. Students apply in the province they reside in and do not apply to other provinces, as they are able to easily move from province to province under our labour mobility framework.
 - 6) Questions 48, 49 and 50 do not apply as CPA Ontario does not have an alternate class of certificate.
-