

Fair Registration Practices Report

Certified General Accountants (2010)

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

CGA Ontario provides information on steps for registration processes to individuals who are applying, or intending to apply for registration, by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

CGA Ontario's website is easily found by Google Search and is the first item on the search feature.

The admissions and registration staff of CGA Ontario's student services department meets regularly to discuss any changes related to applications and admissions processes. Certain student services staff are able to update CGA Ontario's website (www.cga-ontario.org) content directly to ensure information is current and accurate. The student services management team also meets regularly, providing a forum for information exchange between the admissions and registration, program delivery and contact centre teams. All website content and changes are reviewed and edited by CGA Ontario's communications and marketing team.

b) requirements for registration

CGA Ontario provides information on requirements for registration to individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-yourcareer.org); the Ontario Government Career Map website; CGA Ontario Information Sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

CGA Ontario's website is easily found by Google Search and is the first item on the search feature.

Online and hardcopy application forms are available and these forms include further instruction and information. To make the process user friendly, online information for prospective students is grouped into three categories: high school, post-secondary and internationally trained professionals.

Applicants who meet the criteria for enrolment are required to submit an application with applicable fees by the established deadlines. Deadlines and fee information are listed in the tools mentioned above.

The CGA program is open to permanent residents of Ontario who are either Canadian citizens or landed immigrants or who hold a valid study visa. The CGA program welcomes applicants with a variety of educational backgrounds, such as:

- A bachelor's degree
- A college diploma
- A secondary school diploma
- Partial post-secondary credits

All of the above scenarios are acceptable for application for registration in the program. Mature students (over the age of 21) will also be accepted.

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

In order to register as a student in the CGA program, an applicant must meet one of the following criteria: a Canadian bachelor degree or equivalent; Canadian college diploma or equivalent; partial post-secondary studies; secondary school diploma; mature student; or professional designation.

The maximum number of years in the program and the number of required courses to be completed are determined through a transfer credit evaluation of prior courses and education. The maximum length of time in the program is outlined in chart form. The chart is available in the Program of Professional Studies booklet, on the CGA Ontario website and in the Student Handbook.

For information on the requirements to receive the CGA designation, please refer to Section 8/13 a).

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

There is no practical experience required for registration. CGA Ontario's practical experience requirement must be completed before obtaining the CGA designation. Information about the practical experience requirement is available on CGA Ontario's websites (www.cga-ontario.org and www.cga-domore.org), in the Program of Professional Studies booklet, in the Student Handbook and in the CGA Canada Syllabus.

The degree requirement does not need to be satisfied in order to enrol into the CGA program of professional studies, however the degree requirement must be satisfied in order to obtain the CGA designation.

e) requirements that may be satisfied through acceptable alternatives

The degree requirement may be satisfied through integrated degree opportunities with post-secondary institutions such as Laurentian University. This information can be found in the Program of Professional Studies booklet, Student Handbook, CGA Ontario's websites (www.cga-ontario.org and www.cga-domore.org) and by speaking with a client service adviser.

CGA Ontario transfer credit policies are posted on CGA Ontario's website. The website posts each transfer credit policy held with different Ontario colleges and universities.

CGA Ontario website information posted for internationally trained professionals provides instruction for applicants to declare their accountant qualifications from other jurisdictions during their application for transfer credits. CGA Canada has mutual recognition agreements (MRAs) with the Association of Chartered Certified Accountants (ACCA), CPA Ireland, and CPA Australia. Information and details about these MRAs can be found on CGA Canada's website.

f) the steps in the assessment process

CGA Ontario provides information on the assessment process to individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

The CGA Ontario website is easily found by Google Search and is the first item on the search feature.

Online and hardcopy application forms are available and these forms include further instruction and information. To make the process user friendly, online information for prospective students is grouped into three categories: high school, post-secondary and internationally trained professionals.

Steps can include:

- An applicant submits a transfer credits application form, which includes a list of subjects for which transfer credits are being sought; degrees, diplomas and/or designations in progress or completed; and institutions from which transcripts will be forwarded to CGA Ontario.
- The applicant receives a transfer credit evaluation report showing which transfer credits have been granted, any challenge exam privileges granted and status of the degree requirement. The report also includes information and further clarification on why requested transfer credits have not been granted, the internal review process, an expiry date (two years from the date of the report) and a recommended date and course of enrolment.
- The applicant submits an application for enrolment form.

The section of CGA Ontario's website on internationally trained professionals provides additional details about the assessment process that may be of relevance and interest to individuals who have or are planning to emigrate to Ontario.

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

Typically, CGA does not require internationally trained applicants to provide additional documentation unless additional documentation is required for determination of degree equivalency or for purposes of document language translation.

For assessment purposes, CGA Ontario requires official sealed transcripts to be forwarded directly from domestic and international post-secondary institutions and professional organizations. Alternatively, individuals may attach an official sealed transcript (unopened institution envelope). This is explained on the application for transfer credits form and CGA Ontario's website.

If individuals applying to the CGA program of professional studies hold a designation, an official membership letter indicating 'active member in good standing' is also required. If an individual is seeking transfer credits for courses completed outside of Canada, the Association may request an evaluation report of these documents from a Canadian university to determine Canadian degree equivalency. If additional information is required (i.e., syllabus, grade legends, etc.) the individual will be contacted. Official proof of name change is required if documents are in a different name.

CGA Ontario provides information on documentation and qualifications to individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

The CGA Ontario website is easily found by Google Search and is the first item on the search feature.

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

If an individual is experiencing difficulty in obtaining an official sealed transcript sent directly from an institution, the individual may attach their official sealed transcripts in an unopened institution's envelope.

If an individual advises CGA Ontario of difficulties and insurmountable obstacles in obtaining official sealed transcripts due to civil strife, conflict or devastation in the academic institution's country, a waiver application form is available which instructs the individual to explain the difficulty in obtaining official sealed transcripts and to submit their personal original educational documents. This information is provided through email and phone communication with client service advisers, admission and registration staff and front desk personnel.

i) how applicants can contact your organization

CGA Ontario provides contact information individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone,

and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday. Applicants can contact CGA Ontario by calling toll free at 1-800-668-1454 during the above business hours.

The email address info@cga-ontario.org is provided for general inquiries; emails received at this address are redirected to the appropriate department for reply.

The Student Handbook provides a list of various student services email addresses for specific question categories.

The Program of Professional Studies booklet and CGA Ontario website provide a list of contact information for all CGA Canada and CGA international offices.

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

CGA Ontario has frequent contact with prospective applicants by email, phone or letter. Enrolment deadline reminder emails are sent to prospective students four times per year, prior to each enrolment deadline as well.

The application for transfer credits form states that if additional information is required, CGA Ontario will contact the prospective student. If expected documents are still outstanding after 20, 40 and 60 business days, applicants are notified by email. Upon receipt of all expected documents, CGA Ontario sends an email notification to the applicant(s) to advise them that their documentation is complete, their application is being forwarded for processing, and that results should be communicated within approximately five business days. To provide opportunity for applicants to ask questions or seek further clarification about transfer credit assessment results before their enrolment in the CGA program of professional studies, CGA Ontario contacts applicants during a period of up to 20 days after the completion of assessment. Applicants are advised of these follow up steps on CGA Ontario's website.

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

If an official transcript is not in English, individuals are required to have transcripts translated by a certified translation agency or notary. This is verbally mentioned to individuals who call our client service advisers, and it is mentioned in the Program of Professional Studies booklet and on the CGA Ontario website.

CGA Ontario's website provides the contact information for the Association of Translators and Interpreters of Ontario (ATIO).

The additional cost for translation of educational documents is the responsibility of the applicant.

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

CGA Ontario may utilize third party organizations for comparison of international post-secondary education to Canadian post-secondary studies. CGA Ontario recognizes third parties' reputable assessment services for

degree equivalency by World Education Service (WES), University of Toronto Comparative Education Service, National Recognition Information Centre (NARIC), International Credential Evaluation Services (ICES) and International Qualification Assessment Service (IQAS).

The application for transfer credits form states that CGA Ontario may seek an evaluation of documents by a recognized comparative education service. CGA Ontario's website also advises applicants that international degrees may need to be evaluated by an outside agency.

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

Submission deadlines and time limit information are provided to individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

There are four application for transfer credit deadlines and four session enrolment deadlines per academic year to which individuals must adhere. These deadlines are communicated through the tools/means above.

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

CGA Ontario provides information on the amount of time that the registration process usually takes to individuals who are applying, or intending to apply for registration by the following tools: publications such as the CGA Ontario Program of Professional Studies booklet; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org); the Ontario Government Career Map website (ontarioimmigration.ca); CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

The timeline of transfer credit evaluation and processing is stated on the application for transfer credits form. The form advises applicants to allow up to 20 business days for processing. The transfer credit assessments timeframe is approximately five business days once all required documentation is received.

Processing for enrolment by hardcopy applications takes approximately 15 business days. This timeline is stated on the application for enrolment form. Processing for enrolment by online application in real time once the applicable fees are paid.

For students who require additional assessment of international documents prior to enrolment, the entire registration process, from the application for transfer credits to application for enrolment in the program, could take approximately 15 business days.

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 for all fees associated with registration, initial application, exams, exam rewrites and course enrolment can be found in the following tools: publications such as the CGA Ontario Program of Professional

Studies booklet and annual student handbook; the CGA Ontario websites (www.cga-ontario.org and www.cga-domore.org), the Ontario Government Career Map website; CGA Ontario information sessions; and client service advisers.

Student services client service advisers are available to provide information in-person at reception, by phone and by email during the regular business hours of 8:30 a.m. to 4:30 p.m., Monday through Friday.

General information about application for membership and certification is provided in the Student Handbook. The member services department contact email address is provided for inquiries about the membership application process and payment of fees.

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

The Program of Professional Studies booklet and Student Handbook describe the CGA program as a work-study program and advise that a minimum of 20 hours per week of study is usually required while working full-time. The CGA program is an online program, and students are advised of minimum computer and software requirements. Applicants who have special needs can contact CGA Ontario to explain their special needs and inquire how the Association would be able to assist and accommodate them through the following ways: telephone, email, letter and in person as CGA Ontario's office is equipped with wheelchair access.

As an individual's special needs may vary, CGA Ontario can make arrangements for special needs to support course study and provide accommodations during exam writing. With requests for special course support and special exam writing arrangements, CGA Ontario requires official documentation from a physician outlining the special need.

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

In 2010, CGA Ontario expanded the follow-up period for applicants whose expected documents had not been received from 20 days after receipt of their application form to 40 and 60 days after receipt of their application. Also, additional contact steps were added to the communications process whereby applicants are contacted once all expected documentation has been received, to be advised that their application is now ready and being forwarded for assessment, and a follow up call is made to applicants 20 business days after their transfer credit report is issued to them.

New administrative and file tracking practices were implemented in 2010. As a result, the average number of business days required to assess applications for transfer credits improved from 20 to five business days. An updated timeframe for transfer credit application processing will be published for the upcoming academic year.

The application for transfer credits form is now an interactive PDF document.

Amount of Fees (2 / 13)

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

The CGA Ontario registration fees are the same for domestic and international students.

Additional third party fees may apply to internationally trained applicants if they are required to provide additional information for assessment of transfer credits or degree equivalency. For instance, applicants may incur fees from AITO for translation services or processing fees from a recognized comparative education service for degree equivalency.

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

*** SAME AS LAST YEAR ***

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

a) What are your timelines for making registration decisions?

Results of transfer credit assessments, done prior to enrolment, require approximately five business days from the time all required documentation is received.

Processing time of hardcopy enrolment application forms is approximately 15 business days. Online enrolments are processed in real time once applicable fee is paid.

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

*** SAME AS LAST YEAR ***

Once an assessment of transfer credits is completed, applicants are emailed instructions the same day for viewing results online. A hard copy of the assessment result is also mailed to the applicant.

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

Transfer credit reports are issued within five business days of receiving all required documents. The report advises applicants of the transfer credits granted based on submitted educational documents. The transfer credit report also has a comment section explaining why certain transfer credits requested have not been granted.

If the applicant requests an internal review related to a transfer credit assessment, a decision letter is provided within eight weeks of receiving the internal review request. The letter includes reasons for the decision.

For hard copy enrolment applications, confirmations are issued within 15 business days; online enrolment confirmations are provided in real time once applicable fees are paid.

If the applicant requests an appeal related to registration, a decision letter is provided within 20 business days of receiving the appeal. The letter would include reasons for the decision.

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

Measurements are in place to monitor and adhere to timelines. These methods include:

- Yearly, monthly, weekly, and sessional reporting deadlines.
- Electronic document tracking.
- Random sampling of processed registrations for review.
- A "first received-first served" process for administration of applications.
- Establishment of performance metrics.
- Internal meetings for process review and discussion.

If required, additional support by trained staff is used closer to deadlines or when there is a large volume of applications.

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

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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.

CGA Ontario provides prospective students, as well as students who are enrolled in the CGA program of professional studies, access to view their evaluation report, academic status, course history, enrolment status

and document tracking. To view hardcopy files, written requests are required.

Copies of letters by CGA Ontario can be provided upon request.

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

All official transcripts and other educational documents become the property of CGA Ontario and are not released to third parties. Official documentation received from educational institutions usually state the document is not to be released to the applicant.

CGA Ontario would limit or refuse access to an applicant's own records to comply with the Fair Access to Regulatory Practices Act (FARPA) Access to Records, Article 12, subsections 1 and 2.

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

Students have access to their academic records and document tracking online at no charge. Estimates are not required.

CGA Ontario's board of directors approves fees each academic year. The set fees are listed on CGA Ontario's website. They are also published in the Program of Professional Studies booklet and Student Handbook, which are posted as PDFs on the CGA Ontario website.

d) List the fees for making records available.

Fee for official transcript of CGA Ontario academic record for current students: \$55

Fee for official transcript of CGA Ontario academic record for lapsed (former) students: \$80

Fee for a status letter for current students: \$55

Fee for a CGA transcript and detailed information package to be provided to other professional programs for current students: \$80

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

*** SAME AS LAST YEAR ***

Fees for obtaining records are not waived unless an administrative error was made by CGA Ontario. These types of situations are handled on a case by case basis.

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

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.

Publications related to student studies include the Program of Professional Studies booklet, Student Handbook, and CGA Syllabus. Students have access to exam blueprints, exam reprints and exam statistics. Review sessions, audio lectures and exam critiques are also available. Online sessions, including CGA Ontario's Instructor-Led sessions, WebTutor and WebCoach programs, are available to support students' distance learning.

Applicants can access publications, resources and other information related to the accounting profession on CGA Ontario's website (www.cga-ontario.org).

To learn more about the profession, students receive access to salary survey information, employment referral services and career management services. Students can also sign up for email discussion lists to participate in discussions with other students and CGAs about various accounting and financial management topics. Students can also register to participate at various events hosted by CGA Ontario chapters.

CGA Ontario partnered with a third party organization to offer partial sponsorship of CGA Ontario students to participate in a communication skills for professionals (CSP) program. Students could qualify to participate in CSP for Internationally Educated Professionals (IEPs) or CSP for native English speakers (candidates possessing English as their first language).

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

Information about resources is available on CGA Ontario's and CGA Canada's websites, in the Program of Professional Studies booklet and in the Student Handbook. Client service advisers can also provide this information when applicants contact CGA Ontario in person, by email or by phone during inbound inquiry calls from applicants and outbound follow-up calls by staff.

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

The instructor-led format for online course delivery was a new resource introduced to students in the CGA program of professional studies in 2010. The instructor-led format provides students with weekly, after-hours lecture support through interactive, online discussions led by the instructor. This added activity better serves students who cannot physically attend on-site lectures due to geographical barriers. The sessions are

archived and can be reviewed by students. The instructor-led format was integrated into all certification level courses and one advanced level course. Information about the new format was added to the application for enrolment form, the student section of the CGA Ontario website and the Student Handbook.

In 2010, CGA Ontario made arrangements and provided resources to students with special needs. This assistance included modification of course materials to be compatible with a student's visual aide software and provision of closed-captioning during interactive, online instructor-led sessions for a student with a hearing impairment.

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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 related to registration decisions are decided within 20 business days of receiving an appeal.

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

CGA Ontario did not receive any appeals related to registration decisions. The CGA program of professional studies is open to applicants from a variety of backgrounds such as: bachelor degree, college diploma, partially completed degree or diploma, secondary school diploma and mature student.

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

CGA Ontario did not receive any appeals related to registration decisions. The CGA program of professional studies is open to applicants from a variety of backgrounds such as: bachelor degree, college diploma, partially completed degree or diploma, secondary school diploma and mature student.

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

Applicants are given the opportunity to request an internal review for transfer credit evaluations reports in writing through a formal letter format or through various email addresses. There is a maximum of two review requests for each course for which equivalency is being sought. A second request is accepted for review when new information is available.

Applicants, whose entry to the CGA program is denied by the manager of admissions and registration, are given the opportunity to request an appeal for registration by submitting a formal letter to the vice president, student services.

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.

Applicants are given the opportunity to request an internal review for transfer credit evaluation reports. The request must be in writing. Information detailing the request process is included on the transfer credit report and on the CGA Ontario website (www.cga-ontario.org).

Applicants are given the opportunity to request an appeal for registration by submitting a formal letter to the vice president, student services. This information would be included in any enrolment denial letter.

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.

Academic credential coordinators make initial assessment decisions. If an individual requests an internal review, a written request is then brought forward to the academic credentials review panel, which consists of three managers in the student services department. A second internal review for the same course is allowed only if new information or documentation is provided. A second internal review is also assessed by the academic credentials review panel.

In cases where an applicant is denied registration, the applicant can appeal to the vice president, student services.

For both the internal review and appeal processes, the initial decision-maker is not involved in the internal review or appeal decision. If a member of the academic credentials review panel has a conflict of interest and withdraws from the review of a specific applicant's file, the conflict of interest is declared and documented. The manager of admissions and registration does not participate in the internal reviews nor the appeal decisions. Internal documentation records the original assessor and those involved in the review or appeals process.

e) Describe your internal review or appeal process.

Transfer credit internal reviews are addressed to the attention of the academic credentials review panel. Please note that the panel is not an appeal process but an internal review process. The internal review request must:

- Be word-processed, signed, dated, and submitted by regular mail, fax or email.
- State which additional transfer credit(s) the individual is requesting.
- Include all pertinent details, stated clearly and concisely.
- Be accompanied by supporting documents (course descriptions, syllabus, etc.).

Internal reviews are assessed by the academic credentials review panel on a bi-weekly basis. Decision letters are forwarded by regular mail to the individual within eight weeks from the date of submission.

A maximum of two internal reviews per course is permitted. A second internal review is allowed only if additional information or documentation is provided. The second internal review is also assessed by the academic credentials review panel.

Registration appeals for registration in the CGA program are addressed to the attention of the vice president, student services. The appeal must:

- Be word-processed, signed, dated, and submitted by regular mail, fax or email.
- State the grounds for the appeal.
- Include all pertinent details, stated clearly and concisely.
- Be accompanied by supporting documents.

Registration appeals are reviewed by the vice president, student services on a per session basis. Decision letters are forwarded by regular mail to the appellant within 20 business days.

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 academic credentials review panel has three members from the student services department management team. The panel members are required to have specific knowledge and experience related to domestic and international educational programs and policies. Currently there are no CGAs or internationally trained members of the profession on the panel. However, the panel may consult CGA Ontario staff, outside of the student services department, who are internationally trained members of the profession and/or members of the profession.

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

The registration management appeals panel was renamed the academic credentials review panel. The panel increased its frequency of meetings from monthly to bi-weekly.

The panel has implemented new practices to increase documentation of its process. These include the initialing of reviewed documents, a formal procedure to document any conflicts of interest and tracking of review case timelines. In addition, all panel decisions are communicated by letter, which includes reasons for

the decisions, with a revised transfer credit report when applicable.

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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.

The option for a second and final internal review per course is stated on the transfer credit evaluation report, on the first internal review result letter and on CGA Ontario's website. Students are also advised of this option when inquiring with CGA Ontario's client service advisers by email or phone.

The option for a second and final registration decision appeal would be contained in the applicant's enrolment denial letter.

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

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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.

To be eligible for admission to membership as a certified general accountant, individuals must meet three main requirements as prescribed by the CGA Ontario board of directors:

- Satisfy the CGA program of professional studies' course requirements or equivalents, consisting of 17 courses, two business cases and two professional application courses.

- Satisfy the university degree requirement by holding a Canadian bachelor degree or equivalent conferred by a recognized degree-granting institution.

- Satisfy the practical work experience requirement, which includes having 36 months or more of work experience in accounting and/or financial management fields, of which 12 months must be in Canada at a senior/professional level.

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

CGA Ontario has transfer credit policies in place for most international professional accounting bodies. These transfer credit policies are continually assessed by a national transfer credit workgroup to ensure equivalency with CGA course content and competency requirements.

CGA Ontario uses a database to research and compare international degrees to Canadian qualifications. If a search through the database does not have any result or provides insufficient information, the applicant would be advised to contact a third party comparative education service.

Regardless of one's prior academic qualifications, all individuals must satisfy membership requirements by completing mandatory CGA academic and work experience requirements.

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

The practical work experience requirement is assessed on the basis of professional competencies that a student has demonstrated through full-time employment positions. Before qualifying for certification, candidates must demonstrate that s/he has progressed to a position which requires a well-rounded knowledge of accounting or finance and/or a high degree of responsibility. Every candidate must be able to report 36 months or more of relevant work experience, of which 12 months or more must be in Canada at a senior/professional level.

Students report their work experience using a national, online questionnaire. The completed questionnaire is evaluated by both CGA Ontario's staff and work experience assessors. The result is decided by the assessor. Work experience assessors are CGAs with experience in different industries. Students can appeal the result of their work experience assessment to the student experience review committee, a sub-committee of the board's admissions standards committee. Committee members are volunteer CGAs. The committee audits the work experience assessment results and provides feedback to the assessors for the purposes of continuous training and improvement. The committee may also provide a third assessment of a student's submission.

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.

CGA has national transfer credit policies in place for most international professional accounting bodies which are continually assessed and updated by a CGA Canada national transfer credit workgroup to ensure CGA Canada course content equivalency. Assessments are made within the scope of CGA Canada's competency framework, which prescribes competencies that candidates must demonstrate through education, examination and/or practical work experience.

For international post-secondary degrees, CGA Ontario may ask for a comparative evaluation of a degree or diploma by a credential evaluation service organization such as World Education Services (WES), University of Toronto's Comparative Education Service (CES), International Credential Evaluation Service (ICES), International Qualifications Assessment Service (IQAS) or National Recognition Information Centre (NARIC). Once a Canadian equivalency is determined, transfer credits would be evaluated on a course by course basis similar to Canadian colleges and/or universities.

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

*** SAME AS LAST YEAR ***

Review of transfer credit policies established with different academic institutions and professional associations are done each academic year. Updates received from academic institutions regarding their changes to individual course curriculum are used to update transfer credit policies.

CGA Ontario updates its database of information on international programs each academic year.

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

The status and recognition of an institution within its own country may affect the level of transfer credits granted. For example, if an institution has been accredited by its own central/federal government due to regulated and rigorous programs and standards, additional transfer credits may be awarded to that institution compared to a private institution within its own country where program standards are not reviewed or regulated.

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

As an individual's special needs may vary, CGA Ontario can make arrangements for special needs to support CGA course study and provide accommodations during exam writing. With requests for special course support and special exam writing arrangements, CGA Ontario requires official documentation from a physician outlining the special need.

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.

The transfer credit assessment timeframe is approximately five business days once all documentation is

provided. The hardcopy application for enrolment timeframe is approximately 15 business days; online enrolment is processed in real time once applicable fee is paid. For students who require an assessment prior to enrolment, the entire registration process is approximately 15 business days.

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

*** SAME AS LAST YEAR ***

The requirements and steps in the registration process are the same for both domestic and international individuals. However, the average length of time required to complete the registration process may take longer for an internationally trained individual if a degree equivalency or translation is required.

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 to complete the registration process would only take longer for an internationally trained individual if there is a delay in the Association's receipt of the individual's official transcripts, status letters from international institutions or organizations, translated documents and/or academic equivalency reports.

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.

CGA Ontario has a database containing several years of comparative evaluation education service documents. This data is utilized to determine the equivalency of an international degree to a Canadian degree. If the information is not available in the CGA Ontario database or through an online evaluation service, the individual would be requested to obtain an equivalency assessment through an established and reputable credentials assessment service, such as World Education Services or the University of Toronto.

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

To determine which courses are eligible for transfer credit status and equivalent to CGA Canada course content, various factors would be considered, including the year the education was completed, program completed, grades obtained and the country in which the education was obtained (i.e. commonwealth status).

iii. Explain how work experience is taken into account.

*** SAME AS LAST YEAR ***

Work experience is not normally used in credential assessment of prior education. However, if an individual's post-secondary education was completed over 10 years ago, work experience may be reviewed to confirm whether the individual's job responsibilities have required the knowledge of past academics, to determine whether transfer credits would still be relevant.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

Students in the program are evaluated against a set of national CGA competencies, which combine critical underlying knowledge with the skills and professional values deemed essential for professional accountants. They are organized around the roles, tasks and responsibilities of the profession in a structure known as the CGA competency framework. The CGA competency framework, established and maintained by CGA Canada, outlines specific professional competencies that candidates must demonstrate through education, exams and work experience in order to be certified. Competencies are written as statements that define the work of a professional accountant so that CGA Ontario can assess whether candidates have met the standard expected by clients, employers and the public.

Students in the CGA program must satisfy the requirement of four Professional Applications and Competence Evaluations (PACE) level courses either by completing the full course or through a challenge exam privilege. At the core of PACE is a set of professional competencies – the skills and abilities a candidate for certification must demonstrate to a specified level of proficiency. Successful completion of the PACE level requirement ensures that CGA Ontario certifies accountants with the highest level of professional and managerial expertise.

For the work experience requirement of the program, students' professional competencies are evaluated using an online questionnaire. The questionnaire asks students to provide their employment history, a report of their past and current work experience in various foundation and professional level responsibilities and their employer's evaluation, feedback and attestation. The completed questionnaire is evaluated by both CGA Ontario's staff and work experience assessors. Work experience assessors are CGAs with experience in different industries. Assessment results are decided by CGAs. Students can appeal the result to the student experience review committee, a sub-committee of the board's admissions standards committee.

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

Every three to five years, the CGA competency framework is evaluated and kept up-to-date at a national level through professional practice analysis.

Transfer credit policies are reviewed regularly at a national level through the CGA Canada transfer credit workgroup. CGA Ontario uses a database of international program content to conduct comparisons of transfer credits to CGA courses, and this database is updated annually. CGA Ontario's liaisons at Ontario colleges and universities provide updates of their course content and program changes to CGA Ontario so that transfer credit policies can be updated.

The online work experience questionnaire is validated and updated periodically at a national level by CGA Canada, with participation by CGA Ontario and other provincial affiliates. A national practical experience workgroup, comprised of representatives from provincial affiliates, meets regularly to discuss the competency evaluation questionnaire.

The work experience competency evaluation process is audited by the Association's student experience review committee. The committee audits 10 per cent of all submissions to ensure the administrative and assessment processes are compliant with board policy and guidelines. Results of the audit are tracked and reviewed to develop recommendations to work experience assessors and the board's admissions standards

committee.

Course and exam content is reviewed annually at a national level with participation from CGA Ontario and other provincial affiliates. Course and exam review committees are established each year to conduct a comprehensive discussion, review and revision of content and solutions.

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

A student's work experience is evaluated to determine if a student has demonstrated professional development and an understanding of organizations and business functions. In addition to applying the concepts, skills and judgment abilities learned through the CGA program, a report of their work experience provides opportunity for students to explain how they have been able to demonstrate professional knowledge, leadership, communication skills and professionalism. As part of the work experience evaluation process, a student's employer also reports feedback, comments and verification of the student's report.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

CGA Ontario does not conduct prior learning assessments of applicants' independent study, volunteer activities, hobbies or other forms of nonformal education.

CGA Ontario does conduct an assessment of an applicants' previous formal education for the purpose of granting transfer credits and recognizing degree status.

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

CGA Ontario does not conduct prior learning assessments of applicants' independent study, volunteer activities, hobbies or other forms of nonformal education.

CGA Ontario does conduct an assessment of an applicants' previous formal education for the purpose of granting transfer credits and recognizing degree status.

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

CGA Ontario does not conduct prior learning assessments of applicants' independent study, volunteer activities, hobbies or other forms of nonformal education. CGA Ontario does consider work experience when conducting a competency assessment of applicants' previous formal education, for the purpose of granting transfer credits and recognizing degree status, if the formal education was completed a significant number of years (over 10 years) before.

l) If your organization administers examinations:

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

Exam format varies for different courses and may contain a mixture of question styles such as multiple choice, short answer questions, true or false questions, calculation questions and long answer response questions. A final grade of 65 per cent is required in order to pass an exam. A grade between 50 and 64 per cent on a sessional exam allows the student to re-attempt the exam without being required to repeat course assignments. A maximum of four unsuccessful exam attempts is permitted for each course. Students can appeal to the board's appeals committee for a fifth and final attempt for an advanced or certification level course.

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 ***

National examiners, who are qualified academics from the university community or well-recognized practitioners in the discipline of study, prepare the exam questions each year.

To ensure validity and reliability, exams are then reviewed by provincial exam review committees. These workgroups consist of CGAs in different provinces who specialize in the exam subject matter. The committees recommend changes to exam questions or rewording to the examiner.

For written exams where average results are below expected levels, a CGA national education committee meets to thoroughly review the exams and discuss the results. Upon consensus by the committee, marks may be adjusted.

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

Examination development and review is conducted each year.

A complete examination set, including all examinations required for a course throughout the year, and the corresponding suggested solutions are prepared by a CGA Canada course examiner. Each examiner is a highly qualified academic from the university community or a well-recognized practitioner in the discipline of study. In some cases, the examiner is also the course author. In collaboration with the course author, the examiner prepares a practice examination for the current academic year.

Once an examiner has prepared the complete examination set and the corresponding suggested solutions, the documents are reviewed by subject matter experts. These reviews include independent content and quality control reviews by CGA Canada staff. In addition, reviews of certification examinations are performed by two separate committees of subject matter experts administered by provincial/territorial affiliates. The purpose of these reviews is to ensure each examination has appropriate content coverage, relationship to course material, proper form, accuracy and clarity. A designated committee chair is responsible for resolving any difficulties directly with the examiner.

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

In the 2010-11 academic year, CGA Canada adopted a compensatory scoring model for its certification level PA1 and PA2 examinations. This new scoring model is fully compensatory, which means that the pass or

fail result is based on the evaluation of the student's performance across all competencies within the examination. A total scale score is calculated, taking into account performance on core competencies, core-related competencies and professional qualities and skills, as compared to specific criteria and standards required of newly-certified CGAs. A report provides students with a summary of the competency groupings addressed within the examination. The report also provides diagnostic information on how the student performed against competency areas, to aid in self-assessment.

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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.

CGA Ontario accepts and uses comparative evaluation reports by a credential evaluation service organization such as World Education Services (WES), University of Toronto's Comparative Education Service (CES), International Credential Evaluation Service (ICES), International Qualifications Assessment Service (IQAS) and National Recognition Information Centre (NARIC).

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

*** SAME AS LAST YEAR ***

CGA Ontario visits and reviews third party organization's websites to review information provided to applicants. CGA Ontario staff attend training sessions and/or information sessions hosted by the service providers and receive their information mailings.

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

*** SAME AS LAST YEAR ***

CGA Ontario may review an assessment from one third party organization and compare it to another third party organization's assessment. If a discrepancy is found, the parties are contacted for further discussion and evaluation.

iii. provides timely decisions, responses and reasons to applicants

*** SAME AS LAST YEAR ***

Timeframes for third party assessments differ by organization. Timeframes for processing and responses are listed on the third party's website; often there are expedited services for a higher fee. NARIC is an online service which provides immediate reports.

If an applicant experiences delay in receiving a report from a third party, the applicant can contact CGA Ontario. At this time, staff may contact the third party to assist in facilitating the progress or learn of any issues that need to be resolved to complete the assessment.

iv. provides training to individuals assessing qualifications

CGA Ontario does not review or influence the training or hiring qualifications used by third party assessment organizations.

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

CGA Ontario does not review or influence the records access policies used by third party assessment organizations.

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

CGA Ontario does not review or influence the third party assessment organizations' policies for accommodating applicants with special needs.

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.

The third party assessment organizations use their own databases, guidelines and experience to perform assessment evaluations.

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

Third party assessment organizations' criteria can include official, sealed documents, from degree or diploma programs, completed or incomplete; program admission requirements, grades or marks obtained, majors or specializations, years of study, length of program, country of study, proof of name change and English translations.

iii. Explain how work experience is taken into account.

*** SAME AS LAST YEAR ***

The third party assessment organizations normally do not take work experience into account to determine education credential equivalency.

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

i. Describe the methodology used to evaluate competency.

CGA Ontario does not use a third party to conduct competency assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not use a third party to conduct competency assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not use a third party to conduct competency assessments.

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 ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to conduct prior learning assessments.

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 ***

CGA Ontario does not use a third party to administer examinations.

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 ***

CGA Ontario does not use a third party to administer examinations.

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

*** SAME AS LAST YEAR ***

CGA Ontario does not rely on a third party to administer examinations.

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

In 2010, CGA Ontario began the process of developing memorandums of understanding with third party assessment agencies which provide evaluations of degrees.

Training (10 / 13)

a) Describe the training that your organization provides to:

i. individuals who assess qualifications

CGA Ontario ensures that persons assessing qualifications attend international assessment workshops such as the "Training Workshop for Canadian Regulatory Bodies or Professional Licensing Associations." Staff is provided with process manuals, transfer credit policies and international educational structure guides for comparisons to the Canadian education structure. New staff members involved in assessing qualifications would receive internal training by senior staff members.

ii. individuals who make registration decisions

CGA Ontario ensures that persons who make registration decisions regarding qualification attend international assessment workshops such as the "Training Workshop for Canadian Regulatory Bodies or Professional Licensing Associations." Staff is provided with process manuals, transfer credit policies and international educational structure guides for comparisons to the Canadian education structure.

iii. individuals who make internal review or appeal decisions

Staff attend international assessments workshops and participate at national transfer credit workshops, which assess international designations and educational institutions.

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

*** SAME AS LAST YEAR ***

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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.

CGA Canada has mutual recognition agreements (MRAs) in place with ACCA (UK), CPA Australia and CPA Ireland.

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

*** SAME AS LAST YEAR ***

Under MRAs, individuals may qualify for additional transfer credits and/or direct entry to membership if they meet specified criteria listed in the national agreements.

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

*** SAME AS LAST YEAR ***

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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)	

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	81
Staff involved in appeals process	3
Staff involved in registration process	8

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
India	437
U.S.	205
China	185
Philippines	114
Pakistan	103
Bngldesh	94
U.K.	78
Nigeria	46
Sri Lanka	45
Jamaica	38

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	16374	225	N/A	2329	1507	20435

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:

These figures are based on data collection declared by applicants through the online and manual enrolment process. CGA Ontario is extracting data collection concurrently from a new and previous education data collection format. Over the next few years, the two data collection formats will be merged.

In the CGA Ontario database, the United States is considered international for data collection. Therefore the Other International figure represents the United States and international.

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).

	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
from January 1st to December 31st of the reporting year						

New applications received	767	91	N/A	1013	261	2132
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	3247	366	N/A	2667	1704	7984
Inactive applicants (applicants who had no contact with your organization in the reporting year)	325	39	N/A	605	216	1185
Applicants who met all requirements and were authorized to become members but did not become members	0	0	N/A	0	0	0
Applicants who became FULLY registered members	179	57	N/A	308	317	861
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	0	0	N/A	0	0	0
Applicants who were issued an alternative class of licence³	0	0	N/A	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:

These figures are based on data collection declared by applicants through the online and manual enrolment process. CGA Ontario is extracting data collection concurrently from a new and previous education data collection format. Over the next few years, the two data collection formats will be merged.

In the CGA Ontario database, the United States is considered international for data collection. Therefore the Other International figure represents the United States and International.

	Class of licence	Description
a)		<input data-bbox="824 323 1490 388" type="text"/>
b)		<input data-bbox="824 485 1490 550" type="text"/>
c)		<input data-bbox="824 646 1490 711" type="text"/>
d)		<input data-bbox="824 808 1490 873" type="text"/>
e)		<input data-bbox="824 970 1490 1035" type="text"/>
f)		<input data-bbox="824 1131 1490 1197" type="text"/>
g)		<input data-bbox="824 1293 1490 1358" type="text"/>
h)		<input data-bbox="824 1455 1490 1520" type="text"/>
i)		<input data-bbox="824 1617 1490 1682" type="text"/>
j)		<input data-bbox="824 1778 1490 1843" type="text"/>

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	0	0	n/a	0	0	0
Applicants who initiated an appeal of a registration decision	0	0	n/a	0	0	0
Appeals heard	0	0	n/a	0	0	0
Registration decisions changed following an appeal	0	0	n/a	0	0	0

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:

CGA Ontario did not receive any appeals of registration decisions.

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

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: Lori Keith

Title: Vice President, Student Services

Date: March 1, 2011

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