

2017 Registration Review Report

Chartered Professional Accountants of Manitoba



OFFICE OF THE MANITOBA FAIRNESS COMMISSIONER

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Executive Summary

The 2017 Registration Review Report for the Chartered Professional Accountants of Manitoba (CPA Manitoba) examines their state of progress with regard to the fair consideration of individuals educated outside of Canada. The Fairness Commissioner identifies progress opportunities and CPA Manitoba responds with an action plan.

CPA Manitoba's licensure process for internationally educated accountants (IEAs) is progressive. Licensure opportunities are possible for IEAs with diverse levels of academic qualification and professional experience. Although the process is costly and can take several years to complete, timely entry into practice and gainful employment is possible with the 'work-as-you-learn' structure of the CPA program.

Several progressive supports are in place to help IEAs, including numerous international reciprocity agreements, the provision of professional orientation and support acquiring appropriate training positions. Procedural fairness is strong with good information, transparent assessments and review opportunities.

The Chartered Professional Accountants Act came into force September 2015. The legislation merges the Certified General Accountants of Manitoba, the Society of Management Accountants of Manitoba and the Institute of Chartered Accountants of Manitoba as a new entity, CPA Manitoba.

Notable progress in this profession since the merger involves the adoption of policies that support the recognition of international professional accounting experience. This was a concern raised by the Fairness Commissioner with the legacy accounting bodies in the 2013 registration reviews.

The Fairness Commissioner identifies the need to monitor the new CPA Program for its impact on IEAs and to work to establish registration data collection for the new process.

In response to the progress opportunities identified by the Fairness Commissioner, CPA Manitoba commits to:

- Monitor the new registration process for internationally educated accountants and work with the OMFC to learn about the experience of those who have undertaken the CPA program
- Continue to work with OMFC on registration data collection

The Fairness Commissioner sees CPA Manitoba's Action Plan as a positive response to the progress opportunities.

Introduction

Registration reviews are conducted as part of the Fairness Commissioner's mandate to review the registration practices of regulatory bodies subject to *The Fair Registration Practices in Regulated Professions Act* (Act).

The purpose of a registration review is to enable the Fairness Commissioner to determine a regulator's compliance to the Act and to make recommendations for improvement. Compliance to the legislation refers both to the fairness of assessment and registration practice, with particular attention to the fair consideration of internationally educated applicants, as well as the co-operation of the regulator with the Fairness Commissioner.

The Act stipulates that registration reviews are to be undertaken at times specified by the Fairness Commissioner. It also stipulates that the content of a registration review is to include an analysis of the relevance and necessity of registration requirements, the timeliness of decision making, the reasonableness of fees and the registration of internationally educated individuals. This may involve the review of any third parties employed in the assessment and registration process.

The 2017 Registration Review focuses on a few critical issues the Fairness Commissioner has identified as key for Manitoba regulators to make progress; the need for timely registration, the recognition of professional work experience and supervised practice opportunities.

In this report, the Chartered Professional Accountants of Manitoba (CPA Manitoba) assessment and registration practice is evaluated in terms of its overall state of fair practice and for the purpose of identifying progress opportunities.

The Chartered Professional Accountants Act came into force September 2015. Under the new accounting legislation, the Certified General Accountants of Manitoba, the Society of Management Accountants of Manitoba and the Institute of Chartered Accountants of Manitoba are amalgamated and continued as CPA Manitoba. *The Fair Registration Practices in Regulated Professions Act* was amended, adding Chartered Professional Accountants of Manitoba to its schedule and repelling the legacy accounting bodies.

The analysis in this report is based on the Office of the Manitoba Fairness Commissioner's (OMFC) review work with CPA Manitoba to date as well as review work with Manitoba's former accounting bodies.

This report is a public document and will be posted on the OMFC's website and submitted to the Minister of Education and Training and the Minister of Finance.

Context of the Profession in Manitoba

Chartered Professional Accountants (CPAs) play key roles within diverse segments of the economy including industry, public accounting, government, education and the not-for-profit sector. They offer a strong set of accounting and managerial skills required for today's complex and evolving environment. CPAs are broad-minded, forward-thinking professionals who undertake appropriate analysis, exercise good judgment, communicate effectively and act to protect the public interest.

The Chartered Professional Accountant (CPA) designation emerged from the belief that Canada needs a single, unified accounting profession. All 40 of the accounting bodies in Canada have now either unified or are in the process to unite under the CPA banner.

A combined Canadian accounting profession, built on the strengths of the three legacy designations (Chartered Accountant, Certified General Accountant and Certified Management Accountant), is now more than 210,000 members strong and better positioned to represent their interests in Canada and abroad. Unification is enhancing the influence, relevance and contribution of the Canadian accounting profession. The public interest is served by common codes of conduct, disciplinary systems and licensing regimes.

The CPA designation provides a broad certification regime that supports recognition, training and assessment for all of the major areas of professional accounting.

The Chartered Professional Accountants of Canada offers a certificate education program, the 'Advanced Certificate in Accounting and Finance' (ACAF) for those aspiring to careers in accounting and finance, but not as qualified CPAs. In addition to soft skills development, the ACAF is designed to provide applied technical skills in areas such as financial accounting, management control, taxation, and accounting information systems. Although not a form of certification regulated by CPA Manitoba, this is an attractive option for those who wish to qualify for junior and intermediate accounting jobs in business, not-for-profit and government, as well as CPA-supervised positions in public accounting.

Accounting standards and practices in Canada are high and similar to other jurisdictions around the world that employ professional accounting programs to train practitioners.

Over the past decade there has been a convergence of standards of a number of international accounting bodies with International Financial Reporting Standards of the International Federation of Accountants (IFAC). These standards align with those in Canada. This international convergence of standards is resulting in increasing numbers of internationally trained accountants immigrating to Canada with similar training and technical skills as Canadian trained accountants.

Market demand for professional accountants in Manitoba is very strong. Internationally educated professional accountants not only support Manitoba's need for accounting professionals but bring a much valued depth of international business experience and connections.

For additional context, immigrant landings for accountants to Manitoba for 2011-2015 indicate:

Year	Landings
2011	64
2012	86
2013	101
2014	105
2015	96
Totals	452

The NOC code associated with these landings is 1111 Financial Auditors and Accountants.

Source: Immigration, Refugees and Citizenship Canada. Prepared by Manitoba Education and Training.

Overview of Assessment and Registration Process

Chartered Professional Accountants of Manitoba (CPA Manitoba) operates under the authority of *The Chartered Professional Accountants Act* (S.M. 2015, c. 5). In Manitoba, persons using the title of 'Chartered Professional Accountant', 'Professional Accountant', 'Public Accountant' or the 'CPA' designation or the legacy designations of 'CA', 'CGA' or 'CMA', must be registered with CPA Manitoba. CPA Manitoba has over 9,000 members, students and candidates.

Qualifications

Principal qualifications required for registration as a CPA include possessing an undergraduate degree (in any field, 120 credit hours), specified business and accounting prerequisite courses, and successful completion of the CPA Professional Education Program (CPA PEP). CPA PEP involves completion of six professional training modules and assessments, a common final examination, and a minimum of 30 months of qualifying professional work experience.

Applicants with degrees that lack some or all of the required business and accounting prerequisite courses can qualify for CPA PEP by first completing the appropriate CPA preparatory courses.

The CPA Western School of Business (CPAWSB), owned by the four western provincial accounting bodies, oversees and delivers the transcript assessment process and education of candidates and students seeking the CPA designation through enrollment in the CPA PEP and CPA preparatory courses in the four western provinces and in the Northwest Territories, Yukon, and Nunavut. The Western provincial accounting bodies are responsible for assessing the practical experience component of the certification program for their respective candidates.

Mutual Recognition Agreements (MRA) and Reciprocal Membership Agreements (RMA) are in place with a number of regulatory bodies around the world. A fully qualified member in good standing of a recognized international accounting body, where the member obtained membership through completion of the accounting body's qualification process and where the member obtained their designation while not a resident of Canada, may have rights to certification in Canada through the MRA or RMA.

CPA Canada is negotiating recognition agreements with many international accounting bodies. Until these are complete, agreements between the three legacy bodies and international accounting bodies remain in effect.

Assessment and Registration Process: CPA Program

Information/Counseling Sessions

For some applicants, the first step in the assessment and registration process is to attend a group information session or, if preferred, a one-on-one scheduled counselling session with CPA Manitoba. This is not mandatory, but recommended. Applicants may bring their résumé and educational transcripts for reference. Official documents are not needed at this stage.

The purpose of these sessions is to provide CPA program information and answer questions. Preliminary guidance can be provided about the applicant's qualifications and potential eligibility for the CPA PEP including an indication of whether some, or all, of the CPA prerequisite courses will likely be required. Applicants who have already met the undergraduate degree and specific prerequisite courses may be eligible for direct entry to the CPA PEP.

Applying to Become a CPA Candidate

The first mandatory step for applicants is to request a formal CPA transcript assessment request through the CPAWSB.

To begin, applicants must create a My CPA Profile through the CPAWSB website which includes personal contact information, employer information (if applicable), and education history.

The transcript assessment request is made through the My CPA Profile and applicants will need to provide the following information and documents:

- Résumé
- Official post-secondary institution transcript(s) sealed and mailed directly from the post-secondary institution to the CPAWSB
- Applicants who have completed education outside of Canada must also request separately a third-party basic credential assessment through one of the registered assessment services within the Alliance of Credential Evaluations Services of Canada. Examples include the International Qualifications Assessment Service (IQAS), World Education Service (WES) or International Credential Evaluation Service (ICES). Results of this basic credential assessment must also be sent to the CPAWSB

All documents must be in English or translated to English by certified translation.

The CPA transcript assessment cost for both domestic and international applicants is \$100 and is paid at the time of the transcript assessment request. If applicable, applicants are also responsible for costs with the third-party basic credential assessment and certified translation.

Once a transcript assessment request is made and all documents are received, the CPAWSB will assess an applicant's work history and academic qualification to determine eligibility for the CPA PEP. Applications will be either deemed fully eligible for the CPA PEP **or** deemed conditionally eligible upon completing some or all of the CPA preparatory courses **or** deemed ineligible on the grounds that the minimum academic requirement of an undergraduate degree is not met.

Transcript assessment results are provided within eight weeks. Applicants have the opportunity to request a reassessment if they can provide additional relevant information or explanation. Formal appeal is also a possibility.

CPA Preparatory Courses

CPA preparatory courses consist of 14 courses covering business and accounting fundamentals. The courses, offered in a semester system and delivered on a part-time basis, are for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA PEP.

CPA preparatory courses are organized as non-core and core courses.

The six non-core courses are offered through self-study over 12 weeks, using weekly notes, pre-recorded lectures, practice problems, and includes access to a facilitator. A final examination must be written and a grade of at least 50 per cent must be achieved to pass a non-core course.

The eight core courses are offered via self-study or webinar over 10 weeks. Each course includes access to a facilitator, assignments, and concludes with a final examination. A grade of at least 60 per cent is required to pass a core course and is calculated based on assignments and the final examination.

Cost of the CPA preparatory courses is based on the courses required as well as a \$580 annual student due. The course fees range from \$530 to \$795 depending on whether they are core or non-core courses and on the delivery method (self-study/webinar).

The length of time to complete the CPA preparatory courses will vary by individual and by the number of courses required. At least two and a half years will be required for those that need to complete all 14 courses.

CPA Professional Education Program (PEP)

The CPA PEP is a graduate level program that has been developed nationally by CPA Canada and is delivered part-time. It requires both academic studies completed over approximately three years and a minimum 30-month period of qualifying professional work experience. The program is designed to be undertaken while employed and meeting practical experience requirements.

CPA PEP consists of six modules and a Common Final Examination:

- two common core modules which all CPA candidates must take
- two elective modules
- a capstone integrative module
- a capstone exam preparation module

Each core and elective module culminates in an evaluation that must be successfully completed for admission into the next module. The 'capstone' assessment design of the CPA PEP program means that the modules are intended to integrate knowledge and skills associated with an entire sequence of study in the program.

The Common Final Examination is a robust exam which takes place over three days. The first day of testing sees candidates sitting for a four-hour exam focused on strategic thinking, and is based on the case study candidates first encountered during Capstone 1 of the CPA PEP. Day two sees candidates sitting for a five-hour exam which shifts the focus to examining the depth of knowledge the candidate has accumulated. All candidates will be presented with the same case, but will have previously chosen and prepared for the role under which they will examine the information presented (roles include assurance, tax, finance, or performance management). The third day has candidates return for a final four hours to address several smaller cases that look to explore the breadth of knowledge acquired. This not only looks to further examine the development of technical competencies, but also enabling competencies such as professionalism, addressing ethical issues in the workplace, decision making, self-management, teamwork and leadership.

CPA PEP also requires candidates complete a minimum 30-month period of qualifying and progressive practical experience approved by CPA Manitoba. Experience can be gained in two ways:

- Pre-approved programs in training positions that are offered by employers and have been pre-approved by the profession. These programs are designed for a candidate to meet the practical experience requirements within 30 months.
- Experience verification. This flexible route allows a candidate to demonstrate competence and have relevant experience recognized as it is gained at an employer of choice.

CPA candidates are responsible to secure an appropriate employment opportunity to meet the CPA PEP's practical experience requirements. CPA Manitoba has developed a dedicated Career Network web portal which offers jobs for CPA candidates. CPA Harmonized Education Policies and CPA Practical Experience Requirements and its related CPA Harmonized Practical Experience Policies are national documents which are published as a resource available to students/candidates. CPAWSB also publishes a student/candidate handbook/guide for those in preparatory courses and the CPA PEP.

CPA Registration

Upon successful completion of the CPA PEP, including the Common Final Examination and meeting the practical experience requirements, the Chartered Professional Accountant designation can be granted, provided the candidate meets character and reputation requirements at the point of application for membership.

Appeal Process

An appeal process is available for CPA Manitoba's registration decisions that deny or subject registration to terms or conditions. CPA Manitoba's Appeal Committee is responsible to hear appeals.

CPAWSB has an appeal process available for those who wish to request an exception to the standard requirement for admission to the CPA PEP. In addition, the CPA Harmonized Education Policies provide for the ability to appeal a preparatory course and CPA PEP examination result as well as a Common Final Examination result. These appeal applications are considered by the CPAWSB.

Time and Cost

Time and costs for Internationally Educated Accountants (IEAs) to complete the registration process vary according to the circumstance of the individual.

For IEAs whose academic training supports full eligibility, the CPA PEP will take approximately three years to complete: roughly three years of the CPA PEP concurrently with a minimum of 30 months of qualifying work experience. Individuals who are missing any of the CPA prerequisite courses may need an additional one to three years of CPA preparatory courses for a total of four to six years to complete the process. Significant delays are possible if the individual requires several rewrites, a module retake to complete a component of the program, or if the individual has challenges securing an appropriate qualifying employment opportunity.

With regard to the CPA preparatory courses, key dates and timelines are published for the courses. The cost for non-core courses is set at \$530 for a total of \$3,180; fees for the core courses range from \$695 to \$795 depending on the method of delivery with totals between \$5,560 to \$6,360. Should a student be required to take all preparatory courses (i.e., not be provided with any exemptions from previous education), the total cost is \$8,740 to \$9,540. Students will also be assessed annual student dues of \$580 for the duration of CPA preparatory course enrollment.

With regard to the CPA PEP, key dates and timelines are published for the modules. The fee per module is \$1,220, which at six modules in total will cost \$7,320. The fee for the Common Final Examination is \$1,500. Candidates will also be assessed an initial registration fee of \$420 and annual dues of \$1,000 for the duration of CPA PEP enrollment.

Associated costs may involve expenses incurred translating documents, supplying a credential assessment and retaking exams and modules.

Costs in the CPA PEP are mitigated insofar as students can be gainfully employed throughout the process. Employment as an accountant is also possible while completing prerequisite or CPA preparatory courses, as the CPA is a right-to-title designation and so does not preclude gaining practical experience in the field for those without a designation.

Most significantly, employers often pay for their employees to undertake the CPA PEP. This represents a significant financial remedy for candidates.

The CPA Manitoba Foundation supports and funds the pursuit of quality business and accounting education by providing scholarship and bursary opportunities to CPA candidates/students who are currently completing studies in the CPA PEP or CPA preparatory courses.

Direct CPA Preparatory Course and CPA PEP Costs

- CPA preparatory full course load tuition \$8,740 to \$9,540
- CPA preparatory annual student registration fee \$580
- CPA PEP fee \$7,320
- Common Final Examination exam fee \$1,500
- CPA PEP initial registration fee \$420
- CPA PEP annual candidate registration fee \$1,000

CPA Manitoba's annual member dues are \$985 (plus GST). The new member entrance fee is \$650 (plus GST)

The fee amounts noted in this document are effective as of April 1, 2017.

State of Progress

The Chartered Professional Accountants of Manitoba (CPA Manitoba) continues to demonstrate a commitment to the fair assessment and recognition of internationally educated accountants (IEAs).

The CPA Professional Education Program (CPA PEP) is a national program developed and administered by CPA Canada. It is delivered by the CPA Western School of Business. CPA Manitoba together with other provincial accounting regulators across the country, participate and administer elements of the CPA PEP together with CPA Canada and the CPA Western School of Business. Each of the provincial regulatory bodies has the responsibility and authority to admit members, students in preparatory courses and candidates in the CPA PEP. They determine practice requirements and are responsible for discipline.

The CPA licensure process for IEAs is progressive. The process provides IEAs with a broad range of international academic qualifications and professional experiences a pathway to licensure. International academic credentials and professional work experience are assessed and recognized. Although the process is costly and can take several years to complete, it is not inappropriate given the degree and level of training involved. Moreover, timely entry into practice in some capacity is possible early and throughout the process. Fast-track CPA licensure is possible with many international jurisdictions with similar professional accountant certification programs.

Key progressive elements of the CPA licensure process include:

- Standards and competencies are well defined for the CPA program. CPA Canada's "The CPA Competency Map Knowledge Supplement" provides an applicant-friendly document that defines and explains the skills and knowledge expected of candidates throughout the various steps of the CPA program. CPA assessments and exams have undergone significant psychometric scrutiny in their development.
- CPA Manitoba provides strong personal support and assistance for IEAs. Individual and group information/counselling sessions are held regularly and include information about financial supports and language upgrading.

This also includes the possibility of a helpful, no-fee preliminary assessment of the individual's qualification that gives a sense of what the program will require.

CPA Canada has developed a new e-Learning course, 'Guide to Accounting Business Culture' to introduce IEAs to Canadian business practice.

CPA Manitoba also provides a Career Network web portal that posts Manitoba job offers for CPA candidates.

- Licensure in Manitoba's CPA profession is largely right-to-title, with the exception of reserved public accounting services. This allows people an opportunity to work in the field prior to and during the licensure process, so far as they do not represent themselves as licensed accountants.

Both preparatory coursework and the CPA PEP are designed to be flexible and support an 'earn-while-you-learn', part-time process so that people can be employed in the field as they progress through the process.

- CPA Canada has an agreement with Athabasca University's Faculty of Business that provides individuals with an 'Advanced Certificate in Accounting and Finance' with advanced standing toward earning a Bachelor of Commerce Degree. This allows individuals who wish to pursue the CPA PEP an opportunity to meet the degree and prerequisite requirements needed to enter the program.
- A large number of international accounting designations are recognized and allow for both advanced preparatory course and CPA PEP standing. Fast-track CPA licensure is possible for several jurisdictions with similar certification programs and reciprocity agreements in place or formerly in place with the legacy accounting professions.
- The CPA licensure process offers a high level of procedural fairness with a strong information package, transparent assessment criteria and review opportunities for all critical assessments. Alternative documentation policies, access to records process and a 're-evaluation' assessment are in place.
- Professional work experience required for the CPA PEP can be completed either through pre-approved training positions programs or through experience verification positions.

Substantive Progress Opportunity

The three accounting bodies in Manitoba, the Institute of Chartered Accountants of Manitoba (CA designation), the Manitoba Association of Management Accountants (CMA designation) and the Certified General Accountants of Manitoba (CGA designation), underwent registration reviews in 2013. At that time, the CAs and CMAs were transitioning to the CPA designation and the CGAs had not yet entered the merger.

All three accounting professions offered progressive licensure programs that shared a strong family resemblance to the current CPA program: flexible, work-while-you-study programs that provide pathways to licensure for internationally educated accountants with diverse levels of training and professional experience.

At the time of the review, the accounting bodies were commended for well implemented transition policies that supported the recognition of legacy designations and ensured no delays for individuals enrolled in the programs during the transition.

The one substantive recommendation for the CPA program in the 2013 reviews revolved around the need to develop the ability to recognize qualifications evident in professional accounting experience. All three accounting programs had progressive policies in place that would allow elements of these programs to be waived when warranted by an individual's professional experience.

Subsequently, CPA Manitoba together with regulating bodies from the western provinces established a working group to review the matter. Nationally, the CPA Program now has the capacity to assess and recognize international work experience. Accountants with international professional experience can have up to a year credited toward meeting CPA PEP's 30-month requirement. Furthermore, among the Western provincial regulators, those licensed in International Federation of Accountants member jurisdictions may have up to full credit.

In this context, with a newly established CPA program with the key elements of a progressive licensure process in place, further progress is a matter of monitoring the new program for its impact on internationally educated accountants to ensure it works as intended. Moving forward, registration data collection for the new program will also be important to have a strong, fact-based picture of outcomes and timelines.

Fair Practice Analysis

The Fairness Commissioner has identified the need for timely and effective registration, the recognition of qualifications acquired through professional work experience and the need for supervised practice opportunities as key substantive issues critical to realize progress among Manitoba regulators.

Following the Manitoba Fairness Standard, the Fairness Commissioner has the following commendations, comments and concerns about CPA Manitoba's state of progress concerning these key fairness issues:

Timely Registration

The assessment and registration process is structured efficiently (Manitoba Fairness Standard, 7.1).

CPA Manitoba's licensure pathway for IEAs is structured efficiently. Several key features help support efficiency:

- A remarkably large number of international accounting designations and certification programs are recognized and allow assessment for entry into the CPA PEP program without any preparatory courses. This includes 175 accounting organizations from 130 countries recognized by the International Federation of Accountants. CPA Canada is currently working on reciprocity agreements with various international jurisdictions and accounting organizations. Former agreements between the three legacy bodies and international accounting bodies remain in effect. Several of these legacy agreements support recognition for near complete CPA licensure.
- The CPA preparatory courses and CPA PEP are designed to support individuals working throughout the process.
- International academic training and professional experience are recognized. Qualified applicants can have CPA PEP coursework and experience requirements waived in whole or in part. Coursework is available online with four sessions offered annually.
- CPA Manitoba's work with accounting firms and industry employers help optimize the number of pre-approved training positions available.

The assessment and registration process is periodically reviewed to ensure timeliness for internationally educated applicants (Manitoba Fairness Standard, 7.2).

CPA Manitoba and CPA Canada has and continues to undergo extensive review as these bodies transition from the legacy accounting professions under the single, broad CPA designation.

Communication with applicants is timely and systematic (Manitoba Fairness Standard, 7.3).

Communication with applicants is timely and systematic. CPA Manitoba provides strong personal support upfront in the process providing a no fee, information/counselling session, including a preliminary assessment of qualifications and advice about what the program will require.

A well-organized, applicant-friendly information package is provided by both CPA Manitoba and CPA Canada.

A helpful 'My CPA Profile' application portal is used by the CPA Western School of Business that guides applicants through the process and allows applicants to see the state of their files. A proactive e-mail communication process ensures applicants are informed in a timely way as steps in the application process are completed or need to be initiated.

The registration process is such that qualified internationally educated applicants have an opportunity to practice in some capacity within a year of application (Manitoba Fairness Standard, 7.4).

CPA Manitoba's assessment and registration process meets this standard for IEAs qualified under reciprocity agreements or trained through accounting certification programs recognized as CPA equivalent. For this group, licensure under a year is a possibility.

IEAs needing preparatory courses and then the CPA PEP program will typically take several years to complete the process. Some IEAs will not need preparatory courses and be able to proceed directly to the CPA PEP program. Some IEAs may also receive advanced standing in CPA PEP.

As a matter of fairness, the timelines involved in the CPA licensure process are not unreasonable given the training involved. Moreover, timely entry into professional practice in some capacity is possible and the process is structured to support professional employment throughout the process.

Recognition of Professional Work Experience

Professional work experience is considered to determine qualification (Manitoba Fairness Standard, 5.10).

International work experience is assessed and recognized.

Professional work experience is assessed for applicants who qualify for advanced standing for preparatory courses. This is for applicants trained in jurisdictions with accounting designations recognized by CPA Canada; for example, designations from member bodies of International Federation of Accountants (IFAC). In this case, professional work experience is assessed for the purpose of waiving preparatory courses.

Accountants with international professional experience can also have up to a year credited toward meeting CPA PEP's 30-month requirement; those licensed with IFAC member jurisdictions may have up to full credit.

This later policy allowing greater credit for applicants licensed in IFAC member jurisdictions has only been adopted by the western provincial CPA regulators and is not well explained in CPA Manitoba's registration information.

CPA Manitoba recognizes the need for more detailed information and will be addressing this concern moving forward.

Regulator has objective standards and criteria to assess knowledge and competencies acquired through work experience (Manitoba Fairness Standard, 5.11).

CPA Canada has developed standards and criteria to assess knowledge and competencies acquired through professional work experience for its certification program. These are identified in the 'CPA Practical Experience Requirements' and 'CPA Harmonized Practical Experience Policies' documents.

If Canadian work experience is a mandatory requirement, it is clearly justified (Manitoba Fairness Standard, 5.12).

The CPA PEP requires 30 months of progressively responsible, professionally supervised accounting experience in Canada. However, this requirement is not mandatory as international work experience can be credited toward reducing or even waiving this requirement in its entirety.

Supervised Practice Opportunities

Supervised practice opportunities are available for the purpose of assessment and gap training (Manitoba Fairness Standard, 5.13).

Supervised practice opportunities are available in the accounting profession in the form of the experience requirement of the CPA PEP. This program involves a combination of 30 months of structured, increasingly involved practical experience together with study requirements and a final exam; an intense, integrated practicum, study and assessment process. Applicants can access pre-approved programs with employers or apply to have their employment qualify through the experience verification process.

Progress Opportunities

The Fairness Commissioner sees the following opportunities for progress regarding the Chartered Professional Accountants of Manitoba's assessment and registration practice:

1. Monitoring the impact of the new CPA Program for internationally educated accountants and working with the OMFC to learn more about the experience of successful IEAs will help ensure a progressive program.
2. CPA Manitoba's continued commitment and work with OMFC on data collection will help improve our understanding of licensure timelines and outcomes.

Fairness Commissioner's Recommendation

To ensure compliance to *The Fair Registration Practices in Regulated Professions Act*, the Fairness Commissioner recommends that the Chartered Professional Accountants of Manitoba take action regarding the above progress opportunities.

Chartered Professional Accountants of Manitoba – Action Plan

In response to the Fairness Commissioner’s recommendation, the Chartered Professional Accountants of Manitoba (CPA Manitoba) proposed the following Action Plan as of June 2, 2017.

CPA Manitoba’s Action Plan will form the basis of its relationship with the OMFC moving forward. Follow-up meetings will be held annually after the 2017 Registration Review to discuss implementation of activities and updates to the Action Plan. Action Plan updates will be posted on the OMFC’s website on an annual basis, following these meetings allowing any interested party to see the progress to date.

Progress Opportunity	Action(s)	Completion Date
<p>1. Monitoring the impact of the new CPA Program for internationally educated accountants and working with the OMFC to learn more about the experience of successful IEAs will help ensure a progressive program.</p>	<p>CPA Manitoba will continue to monitor the registration process for Internationally Educated Applicants. CPA Manitoba is willing to contact Internationally Educated Applicants to seek their willingness to participate in a meeting with CPA Manitoba and OMFC to gain a greater understanding of their personal experience in becoming certified.</p>	<p>Fall 2017 - Winter 2018</p>
<p>2. CPA Manitoba’s continued commitment and work with OMFC on data collection will help improve our understanding of licensure timelines and outcomes.</p>	<p>CPA Manitoba will continue to work with OMFC on data collection. The CPA Manitoba and CPA Canada websites are current with all information on the CPA program and licensure process.</p>	<p>Ongoing</p>

Action Plan Comments

CPA Manitoba Comments
<p>In regards to the second progress opportunity, we are willing to work with the Manitoba Provincial Nominee Program to assist in an understanding of the labour market and regulatory landscape for designated accountants and business professionals for individuals who wish to seek certification in Manitoba. We believe it is also important to understand occupations related to professional accounting for individuals who may not wish to seek certification in Manitoba.</p>

Statement of Compliance

The Chartered Professional Accountants of Manitoba's (CPA Manitoba) Action Plan is a positive response to the progress opportunities identified in this review.

These actions support fair practice and align with the intent of *The Fair Registration Practices in Regulated Professions Act* to improve licensure processes for internationally educated applicants in Manitoba.

Over the course of the last few years, the accounting professions in Manitoba have undergone a major transition merging under a single Chartered Professional Accountant designation. I see a clear and continued commitment to progressive licensure practice for internationally educated accountants with the new CPA Professional Education Program (CPA PEP). CPA Manitoba's recent leadership and work ensuring international work experience is fairly recognized under CPA PEP is a great example. This profession is open to international talent and actively looks to recruit new members from this group; a good news story for Manitoba's business community.

I look forward to our future work and engagement.



Ximena Munoz
Manitoba Fairness Commissioner

Appendix I: 2017 Registration Review Process

The OMFC's review process has several key steps: meeting to discuss the focus and process of the review, agreeing to a review schedule, documenting, evaluating and preparing a progress report, and achieving an action plan to move things forward. The process is designed to support regulators to further evolve registration practice and realize progressive change.

Activity	Description	Date
Registration Review Workshop	<ul style="list-style-type: none"> Group meeting between OMFC and regulators Latest data and research presented Fairness Standard, review focus and process presented Review schedule provided 	June 10, 2016
Progress Report	<ul style="list-style-type: none"> Report on CPA Manitoba's fair practice progress Includes analysis of timely registration, recognition of professional work experience and supervised practice opportunities Progress opportunities identified Recommendation from Fairness Commissioner to address progress opportunities 	April 27, 2017
Progress Meeting	<ul style="list-style-type: none"> CPA Manitoba and Fairness Commissioner discuss report and possible actions CPA Manitoba is considering addressing progress opportunities 	May 9, 2017
CPA Manitoba Action Plan	<ul style="list-style-type: none"> CPA Manitoba's Action Plan submitted to OMFC 	June 2, 2017
2017 Registration Review Report	<ul style="list-style-type: none"> Report submitted to CPA Manitoba Report contains the review findings, CPA Manitoba's Action Plan, and the Fairness Commissioner's Compliance Statement 	June 13, 2017
Registration Review Closeout Meeting	<ul style="list-style-type: none"> CPA Manitoba and Fairness Commissioner discuss Registration Review Report, potential OMFC support for actions and how CPA Manitoba's action plan will inform the relationship moving forward Registration Review Report submitted to Minister of Education and Training, the Minister of Finance and uploaded on OMFC website 	June 19, 2017

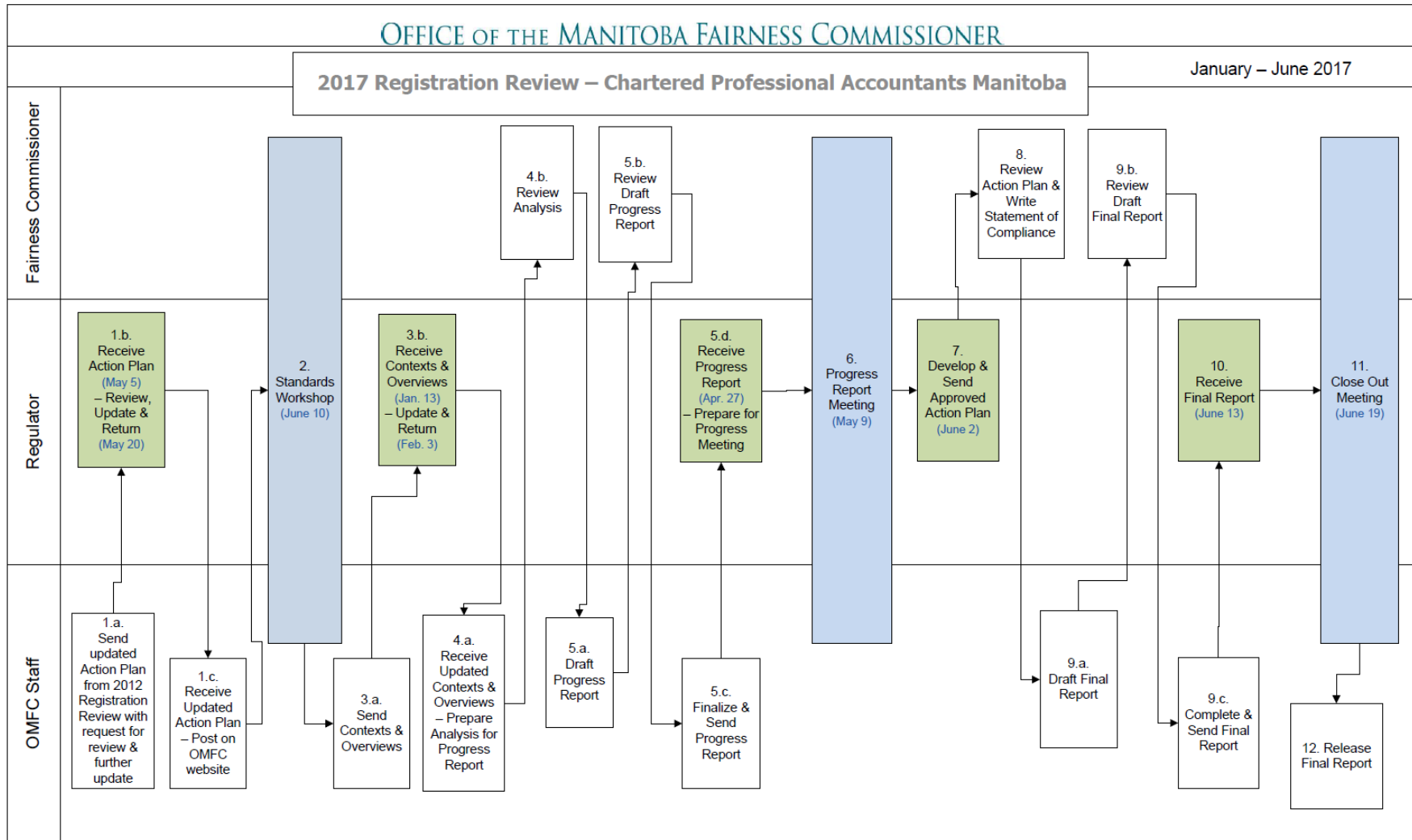
Review participants:

Tim Silversides, FCPA, FCGA, First Vice-Chair, CPA Manitoba Board
 Cindee Laverge, CPA, CGA, Second Vice-Chair, CPA Manitoba Board
 Irene Merie, CPA (Hon.), CA (Hon.), Public Representative, CPA Manitoba Board
 Todd Scaletta, FCPA, FCMA, President & Chief Executive Office, CPA Manitoba
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 Gail Moroz-Tokar, CPA Manitoba

OFFICE OF THE MANITOBA FAIRNESS COMMISSIONER

2017 Registration Review – Chartered Professional Accountants Manitoba

January – June 2017





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