CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO

REGULATION 6-2
APPLICANT REGISTRATION

Adopted by the Council pursuant to the *Chartered Accountants Act, 2010*, and the Bylaws on June 16, 2011, as amended to June 21, 2016.

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REGULATION 6-2
APPLICANT REGISTRATION
Adopted by the Council pursuant to the *Chartered Accountants Act, 2010*, and the Bylaws on June 16, 2011, as amended to June 21, 2016.

Definitions

1. In this regulation, words have the same meaning as they do in the Act and bylaws; and

1.1 "Applicant" includes an individual who, prior to January 1, 2015, was registered with CPA Ontario in the repealed section 4.4 (Evaluation of Experience) category of registration of this regulation.
New – February 27, 2015

1.2 "becoming a resident of Canada" means the date of landing in Canada as evidenced by government documentation, excluding any period of time of temporary residency in Canada under a temporary visa or student visa following the expiry of which residency in Canada ceased or ceased for a continuous period of at least one year prior to returning to Canada;
Amended February 21, 2014

1.3 "Evaluation of Experience" means the Evaluation of Experience category of registration in the repealed section 4.4 of this regulation;
New – February 27, 2015

1.4 "institution of higher education" means an educational institution outside Canada which provides post-secondary academic education and which, if in the United States of America, has been accredited by an accreditation agency recognized by the United States Department of Education, and if outside the United States of America, is a university recognized in the International Handbook of Universities as published by the International Association of Universities;
New – February 22, 2013

1.5 "returning as a resident to Canada" means the date on which an individual re-acquires residency in Canada as defined in the *Income Tax Act*, or as evidenced by government documentation;

1.6 "university degree" means a four-year undergraduate degree comprising at least 120 credit hours, or equivalent, that has been granted or conferred by an institution of higher education.
New – February 22, 2013

Registration

2. An Applicant seeking to register with CPA Ontario shall submit an application in Form 6-2A along with:

   2.1 payment of the prescribed fee;

   2.2 proof of identity, including legal name, satisfactory to the Registrar;

   2.3 evidence of good character satisfactory to the Registrar; and

   2.4 evidence satisfactory to the Registrar of meeting the requirements for one of the registration categories as set out in section 4.

3. It is the responsibility of the Applicant to ensure the application is complete and accurate, and received by the Registrar, and:

   3.1 An application submitted without the items required by section 2 shall be returned forthwith to the address provided by the Applicant and shall not be considered by the Registrar, and;

   3.2 An Applicant who fails to provide all information and produce all documents and other materials as requested, and within the time required, by the Registrar or, in extraordinary circumstances where such documentation is not available, provides alternative proof satisfactory to the Registrar, shall not be registered pursuant to this regulation and shall forfeit the fee paid under subsection 2.1.

Amended September 28, 2012

Registration Categories

4. An individual who meets all the criteria of one of the subsections of this section meets the requirements of subsection 2.4:

   4.1 ***U.S. CPA –*** an individual who:

      4.1.1 is in good standing with a state board of accountancy listed in Schedule A;

      4.1.2 holds a CPA certificate in good standing, and a licence or permit to practice if such is available in that jurisdiction, from that state board of accountancy;

      4.1.3 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing the first part of the uniform CPA examination; and

Amended February 21, 2014

4.1.4 if one or more part(s) of the uniform CPA examination was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.1.4.1 having obtained a university degree from a degree- granting institution of higher education in the United States of America as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.1.4.2 having obtained in the United States of America at least one year of full-time practical experience in accounting.

Amended February 22, 2013

4.2 ***Reciprocal Membership Body*** – an individual who:

4.2.1 is a member in good standing with an accounting body outside Canada listed in Schedule B and, at either or both the time of the termination of the membership and its commencement, the accounting body was recognized;

4.2.2 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing any part of the normal qualifying examination(s); and

Amended February 21, 2014

4.2.3 if one or more part(s) of the normal qualifying examination(s) was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.2.3.1 having obtained a university degree from a degree- granting institution of higher education as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.2.3.2 having obtained in the country in which the body relied on in section 4.2.1 has jurisdiction at least one year of full-time practical experience in accounting**.**

Amended February 22, 2013

4.3 ***Recognized Accounting Body*** – an individual who:

4.3.1 is a member in good standing of an accounting body outside Canada listed in Schedule C and, at either or both the time of the termination of

the membership and its commencement, the accounting body was recognized;

4.3.2 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing any part of the normal qualifying examination(s); and

Amended February 21, 2014

4.3.3 if one or more part(s) of the normal qualifying examination(s) was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.3.3.1 having obtained a university degree from a degree-granting institution of higher education as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.3.3.2 having obtained in the country in which the body relied on in section 4.3.1 has jurisdiction at least one year of full-time practical experience in accounting.

Amended February 22, 2013

5. An Applicant may only register in one registration category, and shall not also be registered as a Student pursuant to Regulations 6-1 or 6-4 or under the Advanced Certificate in Accounting and Finance at any time during the period of registration.

Amended June 21, 2016

Period of Registration

6. The date of registration shall be the date upon which the Registrar is satisfied the individual has complied with all the requirements of section 2 of this regulation.

Amended September 28, 2012

6A. Failure to comply with the requirements of section 5 of this regulation shall result in the Applicant being deregistered.

New – June 21, 2016

7. An Applicant shall renew registration on an annual basis by making an application for renewal in Form 6-2B and paying the prescribed fee, and providing all information and producing all documents and other materials as requested by the Registrar.

8. The Registrar shall suspend the registration of any Applicant who fails to comply with any provision of this regulation, or of the bylaws or regulations, and shall deregister an Applicant as required by the bylaws.

9. The Registrar shall deregister any Applicant whose registration has been suspended for a cumulative period of one year.

10. The Registrar shall deregister an Applicant on the fifth anniversary of that Applicant's initial date of registration or six months from the date the Applicant is informed all the requirements of this regulation have been fulfilled or, subject to section 17, on the date of the Applicant's fourth unsuccessful attempt of the CA Reciprocity Examination, Part I, whichever occurs first.

Amended September 28, 2012

11. An Applicant who has been deregistered may apply for reregistration at any time after the first anniversary of the date of deregistration or expiry and upon complying with the requirements for registration in effect at the time of that application.

Amended November 29, 2012

12. An Applicant shall not be reregistered except at the discretion of the Registrar, and such reregistration may be subject to terms and conditions imposed by the Registrar.

13. *Repealed June 21, 2016*

14. An Applicant who is reregistered or who is subsequently registered as a Student shall not retain credit for the fulfillment of any of the requirements of this regulation occurring during any other period of registration, except in the discretion of the Registrar.

Amended February 24, 2012

Completion of Program

15. Unless otherwise specified in this regulation, every Applicant shall complete the following during the period of registration in good standing:

    15.1 Evaluation Requirement; and

    15.2 Practical Experience Requirement.

Evaluation and Professional Development Requirements

16. During the period of registration and not more than three years prior to applying for membership under Regulation 4-1:

    16.1 every Applicant registered pursuant to section 4.1 or 4.3 shall successfully complete, in no more than four attempts, the CA Reciprocity Examination, Part I;

    Amended February 21, 2014

    16.2 every Applicant registered pursuant to section 4.2 who intends to apply for a public accounting licence under Regulation 9-1 after admission to membership

shall successfully complete, in no more than four attempts, the CA Reciprocity Examination, Part I;

New – February 21, 2014

16.3 every Applicant registered pursuant to sections 4.1, 4.2 or 4.3 who intends to apply for a public accounting licence under Regulation 9-1 after admission to membership shall successfully complete, in no more than four attempts, the CA Reciprocity Examination, Part II, or such other course(s) and examination(s) prescribed by the Council in lieu of that examination.

Amended February 21, 2014

17. Every Applicant shall, by the second anniversary of the date of admission to membership pursuant to Regulation 4-1, successfully complete such course(s) and/or program(s) of professional development as may be prescribed by the Council, and a failure to comply with the requirements of this section is a breach of member obligations as set out in Regulation 4-3.

Amended February 21, 2014

18. Evaluation of Experience Applicants are not eligible to apply for a public accounting licence under Regulation 9-1 after admission to membership.

Amended – February 27, 2015

Practical Experience Requirement

19. Every Applicant registered pursuant to section 4.1 or 4.3 shall provide proof of prior practical experience by completing Form 6-2C and providing further information and documents in support.

Amended September 28, 2012

20. The Registrar shall assess the proof of practical experience provided by the Applicant against the required competencies of an entry-level Chartered Accountant, as set out in Schedule E, on a substantial equivalency basis, and determine either that:

20.1 the Applicant has at least three years of practical experience and has achieved the Entry-Level Competencies set out in Schedule E of this regulation; or

20.2 the Applicant must acquire further practical experience to complete the three years of practical experience or achieve one or more of the Entry-Level Competencies set out in Schedule E of this regulation.

Amended September 28, 2012

21. The Registrar shall require the Applicant, if a decision is made under subsection 20.2 of this regulation, to complete a further period of practical experience of up to three years.

22. The Registrar shall require the further period of practical experience required under section 21 of this regulation to be completed either:

22.1 in the same form and manner, and be subject to the same constraints and prescriptions, as though it were a period of practical experience under Regulation 6-1; or

22.2 under the supervision of a Member in good standing of CPA Ontario.

23. The Registrar shall not register an Applicant, or renew registration of an Applicant, of any person who:

23.1 fails to make any disclosure or provide any information or document required by this regulation; or

23.2 provides information or a document that is false or misleading, unless the Registrar is satisfied that the falsehood or misleading is not material and that it was made inadvertently.

New – February 21, 2014

Discretion and Appeals

24. In making any decision pursuant to this regulation, the Registrar shall act in accord with the Act, Bylaws, and regulations of CPA Ontario and shall be guided by the policies and guidelines, if any, passed by the Council from time to time.

25. A decision of the Registrar not to register or reregister an individual as an Applicant or to deregister an Applicant may be appealed by the individual or Applicant to the Membership Committee.

26. The parties to an appeal are the individual appealing and the Registrar.

27. The appeal shall be conducted in accordance with the Rules of Practice and Procedure.

28. The decision of the Membership Committee is final.

SCHEDULE A

Amended October 26, 2015

Recognized State Boards of Accountancy

Alabama State Board of Public Accountancy
Arkansas State Board of Public Accountancy
California State Board of Accountancy (with additional proof of compliance with the 150 hour education requirement)
District of Columbia Board of Accountancy
Colorado State Board of Accountancy (with additional proof of compliance with the 150 hour education requirement)
Florida Board of Accountancy
Georgia State Board of Accountancy
Guam Board of Accountancy
Idaho State Board of Accountancy
Illinois Department of Financial & Professional Regulation
Indiana Board of Accountancy
Iowa Accountancy Examining Board
Kansas Board of Accountancy
Kentucky State Board of Accountancy
State Board of CPAs of **Louisiana**
Maine Board of Accountancy
Maryland State Board of Public Accountancy
Massachusetts Board of Public Accountancy
Michigan Board of Accountancy
Minnesota State Board of Accountancy
Mississippi State Board of Public Accountancy
Missouri State Board of Accountancy
Montana State Board of Public Accountants
Nebraska State Board of Public Accountancy
Nevada State Board of Accountancy
New Hampshire Board of Accountancy
New Jersey State Board of Accountancy
New Mexico Public Accountancy Board
New York State Board for Public Accountancy
North Carolina Board of CPA Examiners
North Dakota State Board of Accountancy
Accountancy Board of **Ohio**
Oklahoma Accountancy Board
Oregon State Board of Accountancy
Pennsylvania State Board of Accountancy
South Carolina Board of Accountancy
South Dakota Board of Accountancy
Tennessee State Board of Accountancy
Texas State Board of Public Accountancy
Utah Board of Accountancy
Vermont Board of Public Accountancy
Virginia Board of Accountancy
Washington State Board of Accountancy
West Virginia Board of Accountancy
Wisconsin Accounting Examining Board
Wyoming Board of Certified Public Accountants

SCHEDULE B

Amended September 28, 2012.

Reciprocal Membership Bodies

The Institute of Chartered Accountants of Australia
The Institute of Chartered Accountants in England and Wales
The Hong Kong Institute of Certified Public Accountants - having completed the Qualifying Program (Professional Program and Final Professional Examination) after January 1, 2002
The Institute of Chartered Accountants of Ireland
New Zealand Institute of Chartered Accountants
The Institute of Chartered Accountants of Scotland
The South African Institute of Chartered Accountants
The Institute of Chartered Accountants of Zimbabwe - having registered in the Qualifying Program on or after January 1, 1996

SCHEDULE C

Amended September 28, 2012.

Recognized Accounting Bodies

Instituto Mexicano de Contadores Publicos (must have obtained the CPC designation)
L'Institut des Réviseurs d'Entreprises de Belgique
Ordre des experts comptables de France
The Japanese Institute of Certified Public Accountants
The Netherlands Institute of Chartered Accountants (Nederlandse Beroepsorganisatie van Accountants)

SCHEDULE D

Amended February 24, 2012

SPECIFIED ACCOUNTING BODIES

The Association of Chartered Certified Accountants (United Kingdom)
The Australian Society of Certified Practising Accountants
The Institute of Chartered Accountants of India
The Institute of Chartered Accountants of Pakistan
Chamber of Public Accountants (Germany) Wirtschaftsprüferkammer (WPK)

SCHEDULE E

GUIDELINES:
ASSESSMENT OF COMPETENCIES OF APPLICANTS

Pursuant to Section 20 of Regulation 6-2, the Registrar shall assess the proof of practical experience provided by the Applicant against the required competencies of an entry-level Chartered Professional Accountant. The determination to be made by the Registrar is whether the Applicant has acquired as a result of his or her previously acquired experience in accounting, the competency development required for the entry-level CPA at the time of admission to membership in CPA Ontario.

The Registrar's determination shall be based upon an assessment of the totality of the Applicant's previous professional accounting experience completed for the purpose of qualifying for admission to membership in the particular accounting body and subsequent to admission to membership in that body. The assessment should take into account:

- the Applicant's depth and breadth of competency development;
- the duration of the period(s) of accounting experience (i.e. the number of months or years);
- the nature of the place(s) of employment or practice in which the accounting experience was obtained;
- the position(s) held by the applicant; and
- the progression of the applicant's career in professional accounting.

DEPTH AND BREADTH OF COMPETENCY DEVELOPMENT

The entry-level competencies are grouped into the following six categories:

- Performance Measurement and Reporting
- Assurance
- Taxation
- Governance, Strategy and Risk Management
- Management Decision-Making
- Finance

Depth of competency development must be demonstrated in any one of the competency areas. Breadth of competency development must be demonstrated in two areas.

Depth

To meet the *depth* of competency development requirement, an applicant must satisfy the Registrar that he or she:

- has gained sufficient direct working experience in all or most of the specific competencies listed for any one of the competency areas
- if depth is achieved in any one of the following areas:
    - Taxation

- Governance, Strategy & Risk Management
- Management Decision-Making
- Finance

one of the breadth areas must be in Performance Measurement & Reporting. Within this breadth area, Level Two proficiency (see below) must be achieved in the following three specific competencies:

- Evaluates the impact of alternative and/or new accounting standards/policies
- Reviews, proposes or accounts for the entity's transactions, including complex transactions
- Prepares and/or reviews financial statements and accompanying notes

- has demonstrated an awareness of emerging topics in his or her areas of depth, either independently or as part of a team with little direction or supervision

For qualifying practical experience in an area of depth, an applicant must demonstrate a Level 2 proficiency in the majority of the competencies in the area, and a Level 1 proficiency in the balance of the depth requirement.

Breadth

To meet the *breadth* of competency development requirement, an applicant must satisfy the Registrar that he or she has gained sufficient direct working experience in at least half of the specific competencies listed in two of the other competency areas, excluding the competency that fulfills the depth of competency requirement, and demonstrate the ability to work at a Level 2 proficiency in at least half of those.

Proficiency levels

For the purposes of demonstrating depth and breadth of competency development, the *proficiency levels* are as follows:

Level 1 (works under supervision): The Applicant has the basic knowledge and skill required to complete the task assigned but does not complete the task without supervision or assume responsibility for its execution. The Applicant requires supervision and direction in completing the tasks as he/she begins applying their education to practice.

Level 2 (works independently): The applicant can apply the underlying knowledge and skill in a practical setting and is able to complete tasks independently or as part of a team with minimal direction or supervision. The Applicant assumes responsibility for execution of the task and performs all work with diligence and due care. The Applicant treats each situation as an opportunity to further develop their professional judgement and/or expand their knowledge base.

Duration of professional accounting experience

The *duration of professional accounting experience* required for admission to membership in CPA Ontario is a minimum term of three years of experience acceptable to CPA Ontario. An Applicant who has not obtained at least three years of previous professional accounting

experience acceptable to CPA Ontario is required to fulfill a period of experience in accounting as prescribed by the Registrar such that the applicant will have obtained by the date of admission to membership in CPA Ontario an amount of acceptable accounting experience that in aggregate is at least three years in duration.

Nature of the place(s) of employment or practice

The factors that should be considered by the Registrar in respect of the *nature of the place of employment or practice* are:

- As applicable,
    - The nature or line of business (for example, financial services, manufacturing, natural resources, retailing, information technology) and examples of the major clients, customers or recipients of the products or services, or
    - The nature of the professional services provided, including whether the services were public accounting or related areas (for example, assurance/attestation, taxation, advisory services) and examples of the major clients, customers or recipients of the products or services
- The size of the business or practice, with reference to such matters as total number of staff, number of partners, total annual revenues or budget
- The corporate structure (e.g. for-profit corporation, not-for-profit corporation, public sector/governmental organization, academic institution, partnership, proprietorship) and in respect of a corporate entity, whether it is/was a publicly listed or publicly traded entity or a privately owned/not publicly listed entity.

The position(s) held by the applicant

In respect of the *positions(s) held by the Applicant*, the Registrar should consider:

- the title of each position held;
- the level or seniority of the position within the place of employment or practice, with reference to such matters as to whom (position) the Applicant directly reported or was accountable and the placement of such position within the overall management or governance structure;
- the breadth and complexity of the responsibilities assigned to the Applicant in the position held;
- the breadth and depth of competency development during the period in which the Applicant held the position.

The progression of the applicant's career in professional accounting

Position-specific indicators that should be considered by the Registrar when determining an Applicant's progression through his or her career in professional accounting include demonstration of work functions or the provision of professional services in defined positions that:

- require increasing competency development;
- require the ability of the applicant to handle increasingly complex tasks;
- involve increasing levels of responsibility;

- provide increased ability and opportunity to supervise, manage and mentor others and decreased level of supervision of the applicant throughout his or her career path, which may be measured by
    - number of supervisors;
    - number of direct reports;
    - changes in position or job titles;
    - changes to job responsibilities and accountabilities;
- provide opportunities for the applicant to learn from supervisors who are deemed experts in their field (exposed to or mentored by other professionals).

Progression to successively more senior positions and/or demonstration of progressively higher levels of proficiency over the course of the Applicant's employment or practice with a particular entity or throughout the Applicant's total period(s) of accounting experience should also ordinarily indicate greater breadth and depth of competency development. An Applicant who has achieved through their previous employment or practice a position or level as a partner, senior executive, director or officer should ordinarily be considered to have achieved a higher level of proficiency as well as greater breadth and depth of competency development than an Applicant who would have held a less senior position.