



OMFC REGISTRATION REVIEW

**Certified General Accountants
Association of Manitoba
Final Registration Review Report (2013)**

OFFICE OF THE MANITOBA FAIRNESS COMMISSIONER

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Introduction

This Final Registration Review Report presents the results of the Office of the Manitoba Fairness Commissioner's (OMFC) registration review with the Certified General Accountants Association of Manitoba (CGA Manitoba) as of August 2013.

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 to improve compliance. Two senses of compliance are at work in the legislation. First and foremost, it refers to the fairness of assessment and registration practice, with particular attention drawn to the need for the fair consideration of internationally educated applicants. Secondly, it refers to the co-operation of the regulator with the Fairness Commissioner.

The Act stipulates that a registration review for any given regulator is 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 OMFC's review process culminates in a Final Registration Review Report, complete with an Action Plan from the regulator. This report is a public document submitted to the Province's Minister of Immigration and Multiculturalism and posted on the OMFC's website.






The OMFC undertook a registration review with the CGA Manitoba between March and August of 2013 (see appendices A & B). Several meetings were involved, documentation was gathered and reviewed, field work was conducted and the CGA Manitoba provided an Action Plan in response to the Fairness Commissioner's recommendations. The CGA Manitoba's Action Plan, as well as the OMFC'S review findings and the Fairness Commissioner's recommendations follow throughout this report.

Registration Review Process

The OMFC's multi-step review process has several key phases: agreeing to a review schedule, documenting and understanding, evaluating and drafting the findings and recommendations, and achieving an action plan to move things forward. The process is designed to support meaningful reviews that concretely identify fairness issues and lead to progressive change.

The Fairness Standard and Criteria Document

For the purposes of the 2012/2013 registration review cycle, regulatory practice is evaluated against a single, broad fairness standard: ***Dedicated and fair practices are applied for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure their effectiveness.*** In the Fairness Standard and Criteria Document, this fairness standard is defined by 14 elements, each further differentiated into one or more criteria.

For each criterion in the 'Fairness Standard and Criteria Document', green, yellow, and red check marks --    -- designate whether evidence is found indicating compliance, needs improvement, or non-compliance. Practices identified as needing improvement or non-compliant --  or  -- are followed by an analysis that explains the finding.

Recommendations, Action Plan & Compliance Statement

The Fairness Commissioner makes recommendations based on a consideration of the issues of non-compliance and areas that show opportunity for improvement. These are identified and explained in the 'Fairness Standard and Criteria Document' completed for the regulator.

The action plan, in turn, is drafted by regulators to respond to the Fairness Commissioner's recommendations. For each of the Fairness Commissioner's recommendations, regulators reply with a plan to address the concern as well as a timeline for the execution of the plan. Regulators are given opportunity to remark upon any recommendation made by the Fairness Commissioner.

Finally, the Fairness Commissioner's Compliance Statement provides comment on the suitability of the regulator's Action Plan and the overall compliance of the regulator's registration practice.

OMFC Support

Addressing problematic practice can pose considerable challenges for regulators. No remedy may be readily at hand; third-parties may be involved; resources and expertise may be wanting. In these circumstances, the OMFC is committed to working with regulators to support and assist the development of innovative solutions and better practice.

The Profession of Certified General Accounting in Manitoba

Certified General Accountants (CGAs) provide expertise in finance, taxation, business strategy, auditing, management, and business leadership. CGAs work for organizations of all sizes and corporate structures in the private, government and not-for-profit sectors. They can be owners or partners in public accounting firms.

In Canada, certified general accounting is one of the three accounting professions; the other two being Chartered Professional Accountants (CAs) and Certified Management Accountants (CMAs). For the lay person, the distinction between these professions is subtle. The CA certification program focuses on public accounting and most candidates obtain auditing experience from public accounting firms, although recent changes allow candidates to obtain their experience requirements in industry at companies that have been accredited for training CAs; the CMA program focuses in management accounting, but also provides a general approach to financial accounting and tax; the CGA program takes a general approach allowing candidates to focus in their own financial career choices.

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

The other two accounting organizations, the Society of Management Accountants of Manitoba and the Institute of Chartered Accountants of Manitoba, are currently merging. A new designation will be created -- 'Chartered Professional Accountant' or 'CPA' -- and will replace the 'CMA' & 'CA' designations. Similar mergers are underway across the country, although there are differences amongst the provinces concerning which of the three accounting professions will merge. In Manitoba to date, the Certified General Accountants Association of Manitoba has not agreed to merge.

Market demand for certified general accountants in Manitoba is very strong. Internationally educated accountants not only support Manitoba's need for practitioners but bring a much valued depth of international business experience and connections to this group of practitioners.

Overview of the Assessment and Registration Process of the Certified General Accountants Association of Manitoba

The Certified General Accountants Association of Manitoba (CGA Manitoba) operates under the authority of *The Certified General Accountants Act* (C.C.S.M. c. C46). Only persons registered with CGA Manitoba may use the designation "Certified General Accountant" or "Certified General Accountant (Honorary)" or "Accredited Public Accountant, or the corresponding abbreviated designations "C.G.A." or "C.G.A. (Hon.)" or "A.P.A."

Qualifications

Principal qualification required for registration as a Certified General Accountant (CGA) involves completing the CGA Program of Professional Studies (CGA Program). Completing the CGA Program requires possessing an undergraduate degree with specified coursework in accounting, successfully undertaking the Professional Applications and Competence Evaluations Program (PACE Program) and 36 months of qualifying professional work experience.

Internationally educated accountants (IEAs) may have elements of the CGA Program waived based on their educational credentials and professional work experience.

Mutual Recognition Agreements are in place with regulatory bodies in Australia, Ireland and France as well as with the global accounting body, Association of Chartered Certified Accountants. Accountants registered with these organizations are only required to complete a Canadian Law and Tax Law course to be eligible for the CGA designation.

Assessment and Registration Process

Self-assessment and Information Session

For IEAs, the first, non-mandatory step in the assessment and registration process is to complete CGA Canada's online self-assessment tool and attend a CGA Manitoba information session. The self-assessment tool provides IEAs a no-fee, unofficial assessment of their educational credentials for potential course transfer credits into the CGA Program of Professional Studies. Information sessions are held regularly at CGA Manitoba and provide an overview of the CGA Program and the application process.

CGA Manitoba Application

To receive an official assessment, applicants complete CGA Manitoba's Application for Advanced Standing, pay an \$80.00 application fee and supply the following documents. Notarized translations are required for documents not in English.

- Education transcripts directly submitted from educational institution;
- If applicable, proof of Name Change;

- Current Canadian-style resumé;
- If English is not the first language, English language test scores from either IELTS, TOEFL, CanTest or CLB Benchmarks;
- If previously registered, proof of good standing directly submitted from the previous regulating authority.

CGA Manitoba takes 5 to 10 business days to provide an Advanced Standing Assessment. Results will specify which, if any, of the CGA Program coursework the applicant may have been credited. Professional work experience will also be assessed and IEAs may have up to 24 months of the 36-month professional experience requirement of the CGA Program waived.

CLB 8s in all four language areas are **recommended** for entrance into the CGA Program, but are not mandatory requirements.

Few applicants are deemed ineligible for the CGA Program; only those that do not have at least a high school diploma or possibly those with a serious good standing issue with a previous regulating authority may be declined.

CGA Program

The next step in the registration process is to complete the CGA Program. The CGA Program is a nationally developed, provincially delivered program involving undergraduate and graduate level academic and professional training. There are four basic components to the program:

- 1) Up to 15 foundational and advance level accounting courses and two comprehensive business cases - Courses are offered online and at a variety of Manitoba's universities and colleges; most of the foundational courses are offered 4 times annually.

A passing grade on a 3-hour, mostly long and short answer format (a few are multiple choice), national exam for each course is required. Exams are offered up to four times annually and administered by CGA Canada.

Students pay an annual CGA Manitoba basic tuition fee of \$510.00 and a new student entrance fee of \$110.00; course costs vary, ranging between \$570.00 and \$705.00 each, the two business case courses cost \$145.00 and \$170.00.

Students also have the opportunity to be credited a course by successfully challenging the national exam for the course. A challenge exam fee can range from \$340.00 to \$490.00.

The CGA Program can also be taken abroad in a handful of international locations including Bermuda, the Caribbean, China, Hong Kong and Mauritius.

Fees for foundational, advanced and PACE courses include the cost of textbooks, module notes, web-based resources and exam fees. Some additional supplementary resource material may be required and can cost up to \$150.00.

- 2) If necessary, completing the degree prerequisite - A bachelor's degree is an **exit** requirement of the CGA Program and consequently applicants without a completed degree will still be eligible to enter the program. An arrangement with Laurentian University allows coursework in the CGA Program to count towards a commerce degree and for the PACE elements, a Masters degree in business administration;
- 3) Completing the Professional Applications and Competence Evaluations (PACE) consisting of two graduate-level, elective courses and two graduate-level, professional application capstone courses - Successful completion of specific foundational and advanced courses is a prerequisite for each of the PACE courses. PACE courses are offered online and at the University of Manitoba and cost \$825.00 each. Professional application capstone courses are completed online through CGA Manitoba and cost \$950.00 each. All four PACE courses result in national, short and long answer format, 4-hr certification exam.
- 4) Completing up to 36 months of Professional Experience for Certification (PERC) - Applicants are responsible to secure an appropriate accounting employment and their work experience must be approved by CGA Manitoba meeting specified criteria and involving the submission of work experience reports. Senior level work experience is required to satisfy some elements of the requirement.

PERC is commonly completed in conjunction with meeting the academic coursework requirements in the program. IEAs may have up to 24 months of the 36 month PERC requirement waived if they can provide evidence of qualifying professional work experience.

CGA Manitoba provides a variety of services and programs to help its students obtain professional employment, including its Employment Referral Service, an online job board, its Partners in Employment Program, and CGA hosted networking events, mentorship programs and workshops.

CGA Manitoba Registration

Upon successful completion of the CGA Program, CGA Manitoba sends students a new member application form and package. Students complete and submit the application form and pay a \$935.55 annual registration fee. Upon CGA Manitoba's Board of Governor's official approval – usually within 6 weeks -- students are sent an official letter of registration notification.

Appeal Process

Following *The Certified General Accountants Act*, all of CGA Manitoba's assessment and registration decisions are subject to appeal. Appeals are heard by the CGA Manitoba's Education Committee. The Committee is independent of the original decision makers and provides written reasons for unfavourable appeal decisions.

In addition to the formal appeal process, CGA Manitoba invites individuals with assessment decisions of concern to review the matter with the Manager of Admissions & Student Services.

Time and Cost

Time and costs for Internationally Educated Accountants (IEAs) to complete the registration process vary according to the circumstance of the individual. Up to 5 years or more and costing upwards of \$12,000.00 is a reasonable outer time and cost estimate.

The major factor in the length of time required will depend on the degree of academic training in accountancy the applicant possesses. Those with little or no formal post-secondary academic training will need to complete the full course load requirement of the program and will likely require 4 to 5 years to complete the entire program. Those with extensive academic training and professional work experience may see few requirements and can be certified in just over a year. Most students work while they take program coursework and so may restrict the number of courses taken at any one time, extending the process. Exam re-writes and course re-takes will also significantly extend the time required.

Direct costs to complete the entire program will range from \$10,000.00 to \$12,000.00. Full costs are very much dependent on the extent of the program that needs completion and the years required to complete it. Some associated costs may include translating documents, supplying language tests, and paying for exam re-writes and course re-takes.

For many, the 'earn-while-you-learn' structure of the program, as well as progressive financial support opportunities will help mitigate the affordability of the program. Some employers will pay for some or all of the program costs.

A list of the direct costs can be seen below.

Initial Assessment Fee	\$80.00 plus GST
Program Course Fee Range (19 maximum)	\$575.00 to 950.00 plus GST
Business case courses	\$145.00 & \$170.00
Entrance Fee	\$110.00
Annual Enrollment Fee	\$510.00
Books and Software	\$200.00
Annual Registration Fee	\$935.55

Registration Review Findings

Summary of Findings

The Certified General Accountants Association of Manitoba (CGA Manitoba) is committed to the fair assessment and recognition of internationally educated accountants (IEAs).

The CGA Program is in many respects very open, progressive and accommodating to internationally educated applicants. CGA Manitoba actively seeks to recruit this group into its program. Dedicated IEA support and counseling is offered to determine if the program is a good fit for the IEA's circumstance and career goals. A dedicated self-assessment tool is in place for IEAs. The open entry character of the program allows individuals with diverse academic training and professional work experience a path to licensure. Elements of the program are waived for those with qualifying educational credentials and professional work experience. Its 'earn while you learn' structure together with the CGA's innovative financial support opportunities remove what could easily become a cost barrier for many IEAs. With a variety of programs in place, CGA Manitoba assumes an active role supporting its students securing professional work experience.

The CGA Manitoba also receives high grades for the degree of procedural fairness exemplified in its assessment policies and practices. A clear and comprehensive, IEA friendly information package is provided; policies are well documented; detailed written reasons accompany unfavourable assessment decisions and CGA Manitoba has appropriate appeal mechanism in place.

The CGA program is difficult, long and expensive, although not unreasonably so, given the graduate level training and professional assessment involved. The Program results in a designation well respected in the business community and supports a high level of professional accounting practice in Manitoba.

Key findings from CGA Manitoba's registration review are listed below. These findings cover the range of fairness issues as defined by the Fairness Standard and Criteria document and roughly follow the order of this document (see pp. 13-25).

- CGA Manitoba provides a welcoming and accommodating information package for IEAs. An easy-to-navigate overview of the CGA Program is provided, including step-by-step application instructions;
- Group information sessions are regularly held and personal information sessions are available. CGA Manitoba has established a dedicated Diversity Advisor to support IEA applicants determine if the program makes sense in their circumstance and whether it fits with their career goals;
- A no fee, online self-assessment tool is available that allows IEAs an informal assessment of their academic credentials. Individuals can see to what extent their academic credentials will be recognized toward waiving coursework requirements in the CGA Program;
- The CGA Program can be initiated and completed abroad. The Program is

available in a variety of international regions, including Bermuda, the Caribbean, China, Hong Kong and Mauritius.

- Mutual Recognition Agreements are in place with regulatory bodies in Australia, Ireland and France as well as with the global accounting body, Association of Chartered Certified Accountants. Accountants registered with these organizations are required to complete a Canadian Tax and Law course and possibly a Bachelor degree to be eligible to for the CGA designation.
- Well-organized and detailed information about the CGA Program is provided in CGA Manitoba's Student Services Handbook. This includes course schedules, exam content, format, grading and appeal policies, as well as available study and financial supports;
- Detailed financial support opportunity information is provided for student loans and sponsorships, CGA Canada and CGA Manitoba scholarships, and special education funding. Bank of Montreal offers CGA students a line of credit opportunity;
- Realistic cost and time range information is not provided. Program costs are significant and to get a sense of the total range of direct costs, applicants must add up the individual costs listed. CGA's annual membership dues, currently \$935.55, are not posted on its website. Applicants are informed of the fee with a membership information package that is sent as they near completion of the CGA Program. Complete cost, realistic cost and time range information is critical for proper planning and preparation;
- Documentation requirements are reasonable; there is no redundancy in documentation requirements between CGA Manitoba and CGA Canada;
- CGA Manitoba reports alternative documentation is possible and would be considered on a case-by-case basis. No formal alternative documentation policy is in place and no information is provided about the possibility of alternative documentation;
- English or French language proficiency is not a registration requirement. Applicants are advised in the registration material and in CGA Manitoba's information and counseling sessions of the importance of a reasonable degree of proficiency. Applicants with apparent challenges with English language proficiency are counseled by the CGA's Diversity Advisor as to whether it makes sense to enter the CGA Program without first being tested and upgrading their English Language skills.

CGA Manitoba's application form, however, stipulates the provision of English language test scores as a documentation requirement for second language applicants.

- Recommended English language proficiency levels were determined as a result of CGA Canada's benchmarking work on the CGA Program. Minimally CLB 8s in all four language areas are recommended.
- CGA Manitoba partnered with the provincial government in 2004 to develop the highly successful extended CM1 course for IEAs and have an ESL expert

teach the program;

- Few IEA are declined entry into the CGA Program. The Program is 'open entry' in that the base minimal academic qualification is a high school diploma; specialized, post-secondary training in accountancy is not required. A Bachelors degree is an exit requirement of the program and CGA Manitoba has established a relationship with Laurentian University that allows students to have their CGA Program coursework credited toward a commerce degree or for the PACE elements of the program, a Masters in business administration;
- A variety of standards documents are at hand and lay the foundation for rational regulation: CGA Manitoba's Code of Ethical Principles and Rules of Conduct; CGA Competency Framework and Continuing Professional Development Standards; and the Public Practice Entrance and Continuance Standard. The requirements for CGA Program are based on CGA's Competency Framework. CGA Manitoba reports this Framework goes through review every 3-5 years.
- Reasonable measures are taken by CGA Manitoba to ensure valid advanced standing assessments. IEAs credentials are assessed in house using resources provided by CGA Canada's National Transfer Credit Workgroup and the United Kingdom's National Assessment Recognition Information. CGA Manitoba will respect an equivalency assessment conducted by Canadian credential assessment agencies, if the applicant has completed one;
- CGA Canada has put considerable psychometric scrutiny into the CGA Program in terms of course or syllabus development, exams development, assessment policies and the competencies that define qualifying professional work experience;
- Qualifications acquired through international work experience are factored in both the assessment of academic advanced standing and for the Professional Experience for Certification (PERC). Up to 24 months of the 36-month PERC requirement may be waived. Academic standing is also impacted by the applicant's professional work experience insofar as this experience supports currency;
- A CGA Foundation Studies in Accounting Diploma is awarded to students who complete the first three levels of CGA Program coursework;
- CGA Manitoba takes an active role supporting its students securing professional work experience for the PERC component of the CGA Program. Acting as an employment resource centre, CGA Manitoba provides an Employment Referral Service (online job board), a Partners in Employment Program (CGA Manitoba has established relationships with several prominent provincial employers), a Mentorship Program, and hosts workshops, seminars, and networking events. CGA Manitoba reports 96% of its students are able to secure a qualifying employment opportunity.
- The CGA Program is designed to be flexible, allowing applicants to complete program requirements part-time while they work and supporting an 'earn

while you learn' opportunity;

- Assessment decisions timelines are reasonable and clearly described in the registration material;
- Written reasons are provided for CGA Manitoba's unfavorable assessment decisions and detailed feedback is available for CGA Canada national exams in the CGA Program;
- All of CGA Manitoba assessment and registration decisions are subject to appeal, these include the initial advanced standing assessment, PERC or professional work experience assessment and the final registration decision;
- Appeal and review policies for the exams in the CGA Program are administered by CGA Canada. Exam re-grades and critique opportunities are available. Matters of invigilation and exam content are also subject to appeal.
- Appeal information is presented in CGA Manitoba's Student Services Handbook and accompanies assessment decisions subject to appeal;
- Access to records policies are in place and information about access to records is provided in CGA Manitoba's Privacy Policy web page;
- Fees are high, but not unreasonably so given the character of training and assessment provided. Both CGA Manitoba and CGA Canada are not for profit organizations and base their fees on cost recovery;
- The CGA Program is a difficult designation to acquire and many who enter will not complete the program. In part, this is a reflection of the challenging, graduate level training involved and in part, of the professional work that is possible without the designation or by partially completing the designation.

Commendable Practices

A number of CGA Manitoba's assessment and registration practices deserve to be recognized as exemplary, fair practices. Most of these will have already been described above or in other areas of this report, but the most significant bear repeating.

- CGA Manitoba's move to establish a Diversity Advisor for IEAs as well as its work in modifying its CM1 course is commendable and speaks to a serious commitment to support and accommodate IEAs;
- CGA Manitoba's active role and innovative programs working with students and employers to ensure appropriate professional work experience opportunities is a best practice model and critical for the success of the program;
- The open entry, 'earn while you learn' structure of the CGA Program together with reasonable documentation requirements and progressive financial support opportunities, result in a registration process that gives IEAs

with diverse academic training and professional work experience a path to licensure;

- Internationally acquired academic training and professional work experience are factored in the assessment, and for qualified IEAs significant portions of the CGA Program are waived. The ability to recognize international qualifications is key ingredient of fair practice.

Fairness Standard & Criteria Document – CGA Manitoba Review Findings

Standard: <i>Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.</i>					
Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	1. Qualification requirements and the criteria used to assess qualifications.	✓			
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	2. Documentation requirements.	✓			
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	3. Fees and fee payment options.		✓		<p>For the most part, fee and fee payment options are clearly presented in CGA Manitoba’s registration information. This includes information about the fees involved in the initial application and all of the elements of the CGA Program. The CGA annual registration fee is not disclosed in the registration material; rather students upon nearing completion of the CGA Program are sent a registration information package that contains information about the annual registration fee.</p> <p>To support proper planning and preparation, it would be helpful if the annual registration fee was identified in CGA Manitoba’s registration material.</p>

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	4. A realistic sense and range of the full costs involved in the process, including common associated costs.		✓		<p>Little realistic cost range information, including associated costs are provided in CGA Manitoba's registration material. Realistic costs, however, will not likely differ significantly from the clearly listed direct costs of the program. Still, there are a few potential associated costs that may be helpful to identify, for example cost estimates of document translation and language testing. Given the significant costs involved with the CGA Program, direct cost range totals might also be helpful and support planning.</p> <p>We note CGA Manitoba provides strong personal support and assistance for IEAs, including regularly scheduled group information sessions about the CGA Program. To some extent, this support mitigates the concerns raised in this review with the registration material provided to applicants.</p>
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	5. Financial support opportunities.	✓			
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	6. Timelines and key dates.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	7. A realistic sense and time range of how long the entire process often takes.		✓		<p>Little realistic time range information is provided about the CGA Program in CGA Manitoba's registration material. Given that the program commonly takes several years to complete, realistic time range information supports proper planning and realistic expectations.</p> <p>CGA Manitoba reports that previously they provided more extensive time range information, but felt that this was discouraging applicants. Realistic time range information is commonly provided informally in personal and group information sessions.</p>
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	8. Step-by-step, easy-to-navigate path of the registration process.	✓			
1. Applicants are provided clear, complete and accurate information about assessment and registration process.	9. Information provided about opportunities for general and occupation-specific upgrading.	✓			
2. Standards of practice are identified and periodically reviewed.		✓			
3. Required qualifications are relevant and necessary for competent professional practice.		✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
4. Documentation requirements are reasonable. Alternative documentation opportunities are available and explained to applicants	1. Difficult-to-provide documents – e.g. originals, syllabus – are warranted.	✓			
4. Documentation requirements are reasonable. Alternative documentation opportunities are available and explained to applicants	2. Alternative documentation opportunities are available and clearly explained.		✓		CGA Manitoba reports they would consider alternative documentation on a case-by-case basis. No formal alternative documentation policy is in place and no information is provided in the registration material about the possibility of alternative documentation.
4. Documentation requirements are reasonable. Alternative documentation opportunities are available and explained to applicants	3. Criminal records policy is warranted and clearly explained.	✓			
5. Any third party assessments in the registration process are transparent, objective, impartial and fair.	1. Applicants are provided clear, complete and accurate information about the role of third party assessments in the registration process.	✓			
5. Any third party assessments in the registration process are transparent, objective, impartial and fair.	2. Measures are in place to ensure third party assessment policy and practice is fair.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
5. Any third party assessments in the registration process are transparent, objective, impartial and fair.	3. Third party assessment decisions are subject to appeal.	✓			
6. Assessment of qualifications is transparent, objective, impartial and fair.	1. Valid and reliable methods of assessment are employed for internationally educated applicants.	✓			
6. Assessment of qualifications is transparent, objective, impartial and fair.	2. Assessment methods and tools are subject to psychometric scrutiny and cultural review.	✓			
6. Assessment of qualifications is transparent, objective, impartial and fair.	3. Multiple assessment methods are available. Applicants have the opportunity to demonstrate competence.	✓			
6. Assessment of qualifications is transparent, objective, impartial and fair.	4. Knowledge and skills acquired through work experience are assessed, including international work experience.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
6. Assessment of qualifications is transparent, objective, impartial and fair.	5. International educational credentials are subject to a reasonable, valid equivalency assessment: reasonable measure has been taken to acquire an informed understanding of the content of international educational programs and their equivalence to Canadian programs.	✓			
6. Assessment of qualifications is transparent, objective, impartial and fair.	6. The regulator has objective standards and criteria to assess knowledge and competencies acquired through work experience.	✓			
7. Staffs responsible for assessment, appeals and working with internationally educated applicants received appropriate training and possess relevant expertise	1. Training for the assessment academic qualifications.	✓			
7. Staffs responsible for assessment, appeals and working with internationally educated applicants received appropriate training and possess relevant expertise	2. Training for the assessment of work experience.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
7. Staffs responsible for assessment, appeals and working with internationally educated applicants received appropriate training and possess relevant expertise	3. Appeal training.	✓			
7. Staffs responsible for assessment, appeals and working with internationally educated applicants received appropriate training and possess relevant expertise	4. Cross-cultural training.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
8. English and French language proficiency requirements for registration and professional practice are reasonable.	1. French or English language proficiency levels are identified and based on the language demands of the profession.		✓		<p>English or French language proficiency is not a registration requirement. Applicants are advised in the registration material and in CGA Manitoba's information and counseling sessions of the importance of a reasonable degree of proficiency. Minimally CLB 8s in all four language areas are recommended. Applicants with lower test scores are counseled by the CGA's Diversity Advisor as to whether it makes sense to enter the CGA Program without first being assessed and upgrading their English Language skills.</p> <p>CGA Manitoba's application form, however, lists the provision of an English language proficiency test as a documentation requirement for second language applicants.</p> <p>CGA Manitoba reports this is in fact not the case. Individuals who report a concern about their English language proficiency or who upon consulting with the CGA Manitoba are identified as potentially having a proficiency problem are advised of the relevance of a language test and of language upgrading opportunities. Only individuals who appear to have English language proficiency levels well below the recommended CLB 8s are given this direction. For these applicants, a language test is advised by CGA Manitoba and not a requirement for entrance into the program. Second language applicants who appear to have strong English language proficiency are not asked or advised to provide a language test result.</p> <p>CGA Manitoba's policy and practice regarding English Language proficiency is a best practice model but needs to be made clearer in its registration material.</p>
8. English and French language proficiency requirements for registration and professional practice are reasonable.	2. Level of language proficiency identified at key points in the registration process – e.g., entry to practice vs. application or entry to gap training.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
8. English and French language proficiency requirements for registration and professional practice are reasonable.	3. The identification of the nature and type of communicative demands for professional practice and the assessment process.	✓			
8. English and French language proficiency requirements for registration and professional practice are reasonable.	4. The appropriate use of language proficiency tests, expiration dating and test-scores.	✓			
8. English and French language proficiency requirements for registration and professional practice are reasonable.	5. A variety of English language test are recognized	✓			
9. Assessment and registration process is relationally fair.	1. Written reasons accompany assessment results.	✓			
9. Assessment and registration process is relationally fair.	2. Detailed feedback is provided about qualification gaps.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
9. Assessment and registration process is relationally fair.	3. Applicants have the opportunity to discuss assessment and registration decisions of concern.	✓			
9. Assessment and registration process is relationally fair.	4. Applicants without appropriate qualifications receive advice and information about alternative careers.	✓			
10. Registration process allows for different levels of recognition.	1. Opportunity for restricted or conditional license and supervised practice.	✓			
10. Registration process allows for different levels of recognition.	2. Re-assessment only required in areas where competence has not been demonstrated.	✓			
10. Registration process allows for different levels of recognition.	3. Time-frames for re-assessment are consistent with currency of practice standards.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
11. A fair appeal or review process is available.	1. All assessment and registration decisions that deny or condition registration are subject to appeal.	✓			
11. A fair appeal or review process is available.	2. Appeal or review committee members are independent from those responsible for the original decision.	✓			
11. A fair appeal or review process is available.	3. Timely hearings and appeal decisions.	✓			
11. A fair appeal or review process is available.	4. Detailed, written reasons are provided to appellants for unfavorable decisions.	✓			
11. A fair appeal or review process is available.	5. Applicants are advised of their right to appeal.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
11. A fair appeal or review process is available.	6. Appeal information accompanies any assessment and registration decision subject to appeal.	✓			
12. Legal exceptions notwithstanding, applicants have full and timely access to their assessment results and records associated with registration.	1. There is a process under which requests for records are considered. Fees for access to records are reasonable and do not exceed cost recovery.	✓			
12. Legal exceptions notwithstanding, applicants have full and timely access to their assessment results and records associated with registration.	2. Applicants are informed of their access to records and the process for requesting records.	✓			
13. Fees involved in the assessment and registration process are reasonable.	1. Fees do not exceed cost recovery.	✓			
14. Assessment and registration process is timely.	1. Reasonable measure is taken to ensure the prompt processing of applications and assessments.	✓			

Standard: *Dedicated and fair practices are in place for the assessment and registration of internationally educated applicants. Policies and procedures are documented, consistently followed and periodically reviewed to ensure effectiveness.*

Elements	Criteria	Assessment			Office of the Manitoba Fairness Commissioner's Findings
		Compliant	Improvement Needs	Non-compliant	
14. Assessment and registration process is timely.	2. Communication with applicants is timely and systematic.	✓			
14. Assessment and registration process is timely.	3. Assessment and registration process is structured efficiently and minimizes unnecessary delays.	✓			

Fairness Commissioner's Recommendations

As a result of the OMFC's registration review of the Certified General Accountants Association of Manitoba (CGA Manitoba) and to ensure compliance to *The Fair Registration Practices in Regulated Professions Act*, the Fairness Commissioner recommends:

1. With regard to the assessment and registration information, *that* CGA Manitoba provide clear, complete and accurate information about:
 - a. The annual registration fee due upon completion of the CGA Program;
 - b. Realistic costs and time range information for the CGA Program;
 - c. Alternative documentation;
 - d. English language proficiency policies, making clear that an English language proficiency test is not a requirement for application into the CGA Program.

Certified General Accountants Association of Manitoba's Action Plan

In response to the Fairness Commissioner's Recommendations, the Certified General Accountants Association of Manitoba proposed the following action plan as of July 2013. The plan is reprinted in its entirety under the 'CGA Manitoba's Planned Action(s)' column in the table below.

The CGA Manitoba's Action Plan will form the basis of its relationship with the OMFC moving forward. The plan is monitored by the OMFC and will be tracked in the 'Completion Date' box of the Action Plan as it comes to fruition. As the report will be available online, this allows any interested party to see the progress to date.

OMFC's Recommendation	CGA MANITOBA's Planned Action(s)	Short Term Less than 3 months	Medium Term 3 months to 1 year	Long Term 1 year or more	Completion Date
<p>1. With regard to the assessment and registration information, <i>that</i> CGA Manitoba provide clear, complete and accurate information about:</p> <p>a. The annual registration fee due upon completion of the CGA Program;</p> <p>b. Realistic costs and time range information for the CGA Program;</p> <p>c. Alternative documentation;</p> <p>d. English language proficiency policies, making clear that an English language proficiency test is not a requirement for application into the CGA Program.</p>	<p>CGA-MB will develop a graduation section on our public website which will outline all the requirements to graduate as a CGA, including the membership dues.</p> <p>Can only provide examples of a few scenarios for posting to www.CGA-manitoba.org. There are too many variables associated with each prospective student application, i.e. number of exemptions awarded, whether or not their degree meets CGA degree requirement, to be able to provide "strict" rules for costs and time frames.</p> <p>CGA-Manitoba needs to research the topic before we can develop a formal policy on acceptable alternative documentation. Consultation with other CGA affiliate offices and international documentation verification services (i.e. WES or IQAS) will be conducted to create the policy on Alternative Documentation.</p> <p>Application for Advanced Standing International Transcripts will be revised to state, "...if available..."</p>	<p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>		

OMFC's Recommendation	CGA MANITOBA's Planned Action(s)	Short Term Less than 3 months	Medium Term 3 months to 1 year	Long Term 1 year or more	Completion Date
Regulator's Comments:					

Fairness Commissioner's Statement of Compliance

The Certified General Accountants Association of Manitoba's (CGA Manitoba) Action Plan is a positive response to the recommendations that resulted from the OMFC's registration review. These actions will support the fairer practice for Internationally Educated Accountants (IEAs) and are consistent with *The Fair Registration Practices in Regulated Professions Act*.

CGA Manitoba has a history working with the Manitoba provincial government and other groups committed to the recognition of IEAs. CGA Manitoba's CEO, Grant Christensen, is a member and active voice on the Manitoba Immigration Council.

The result is a progressive regulatory body successful at attracting and recognizing IEAs with strong supports and opportunity for accountants with diverse backgrounds and qualifications: a 'win-win' for Manitoba IEAs and business community alike.

Finding little to fault, this registration review highlights many of these strengths and commendable practices, with only one recommendation identifying a few information issues to be addressed.

We truly appreciate the professionalism, openness and co-operation of CGA Manitoba's staff and management during the review process and look forward to our future work together.

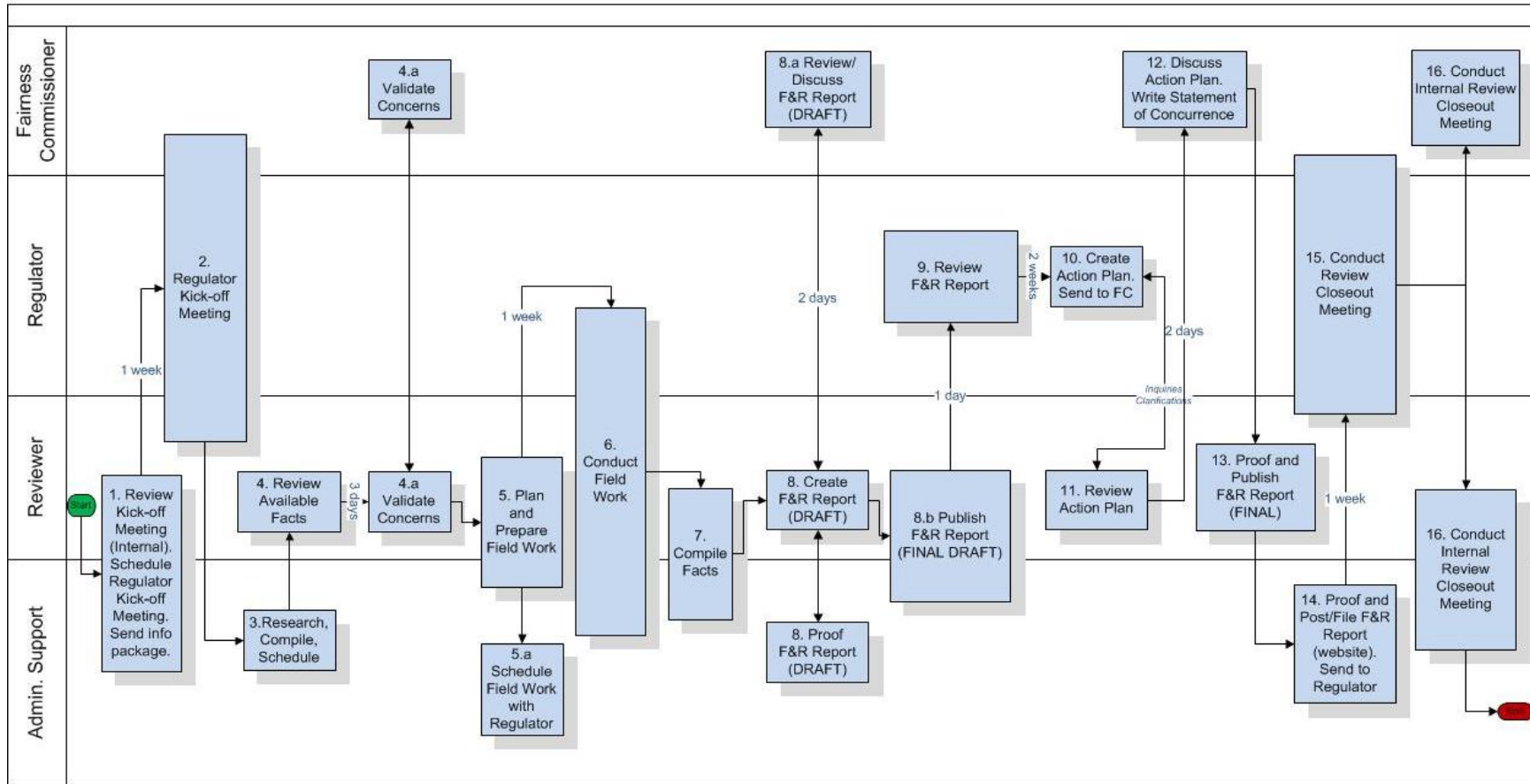


Ximena Munoz

Manitoba Fairness Commissioner

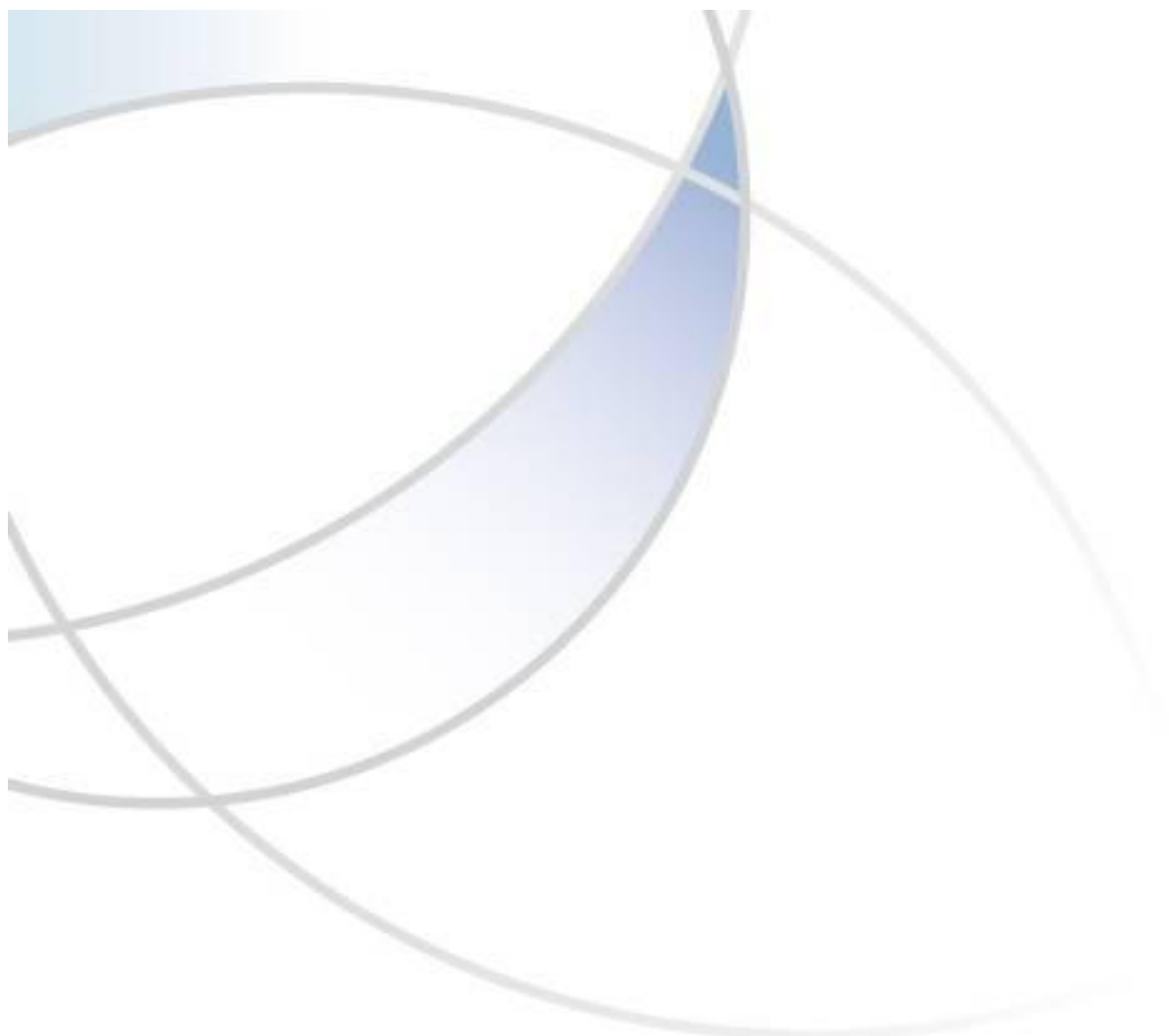
Appendix A

OFFICE OF THE MANITOBA FAIRNESS COMMISSIONER Registration Review Process



Appendix B

CGA Manitoba's Registration Review		
Activity	Description	Date
Block Meeting	<ul style="list-style-type: none"> Meeting between OMFC, CGA Manitoba and other regulators in the block of reviews for this period Registration review process presented Review schedule set Documentation requested 	<ul style="list-style-type: none"> March 21, 2013
Kick-Off Meeting	<ul style="list-style-type: none"> Launch of CGA Manitoba's registration review Key decisions makers from regulator in attendance Collect requested documentation Fieldwork planned 	<ul style="list-style-type: none"> April 11, 2013
Fieldwork	<ul style="list-style-type: none"> Collect information otherwise unavailable through public information and policy documents Clarify information and acquire a more in-depth understanding of policy and practice 	<ul style="list-style-type: none"> April 30, 2013
Findings and Recommendations Report	<ul style="list-style-type: none"> CGA Manitoba receives a report with the review findings, the Fairness Commissioner's recommendations and a request for an Action Plan Findings and Recommendations Meeting 	<ul style="list-style-type: none"> June 21, 2013 June 24, 2013
Action Plan	<ul style="list-style-type: none"> CGA Manitoba's Action Plan submitted to OMFC 	<ul style="list-style-type: none"> July 17, 2013
Final Registration Review Report	<ul style="list-style-type: none"> Final report submitted to CGA Manitoba; report contains the review findings, the Fairness Commissioner's recommendations, CGA Manitoba's Action Plan, and the Fairness Commissioner's Compliance Statement 	<ul style="list-style-type: none"> July 29, 2013
Registration Review Closeout Meeting	<ul style="list-style-type: none"> Discuss review results & Action Plan Final report uploaded to OMFC's website 	<ul style="list-style-type: none"> August 8, 2013



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FAIRNESS COMMISSIONER

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