

## Information and Instructions for Completing the Application to Become a Membership Candidate Pursuant to Regulation II

Please note that the Institute must have received a properly completed application to become a membership candidate, the correct fee remittance and all required supporting documents before an application may be reviewed by the Institute. An improperly completed application, an incorrect fee remittance or insufficient supporting documentation will delay consideration by the Institute.

**It is recommended that applicants read *Regulation II, a regulation in respect of Certified Public Accountants from the United States of America and members of other recognized accounting bodies outside Canada with which the Institute has reciprocal recognition* for more information.**

### 1. ELIGIBILITY REQUIREMENTS

The Institute's Council has recognized certain accounting bodies outside Canada as having:

- (a) educational, practical experience and examination requirements which are acceptable to the Institute, and
- (b) professional standards for admission to and continuance of membership which are acceptable to the Institute.

#### 1.1 Membership in a recognized accounting body outside Canada

The accounting bodies outside Canada currently recognized by the Council are:

- The Institute of Chartered Accountants of Australia (Note 1)
- L'Institut des Réviseurs d'Entreprises de Belgique
- The Institute of Chartered Accountants in England and Wales
- Ordre des experts comptables de France
- 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
- The Japanese Institute of Certified Public Accountants
- Instituto Mexicano de Contadores Públicos (must have obtained the CPC designation)
- The Netherlands Institute of Registered Accountants
- New Zealand Institute of Chartered Accountants (Note 2)
- The Institute of Chartered Accountants of Scotland
- The South African Institute of Chartered Accountants (Note 3)
- The Institute of Chartered Accountants of Zimbabwe - having registered in the Qualifying Program on or after January 1, 1996 (Note 4)

Note 1: ICAA members admitted after March 1992 and before August 1999 who did not pass the professional advanced audit module are required to successfully complete an advanced auditing course that is acceptable to the ICAO if they intend to apply to practise public accounting.

Note 2: NZICA members admitted from 1977 onwards without passing the Professional Competence Examination must have five years of post-qualification public practice experience.

Note 3: SAICA members who qualified after November 1998 are required to successfully complete an advanced auditing course that is acceptable to the ICAO if they intend to apply to practise public accounting.

Note 4: ICZAZ members who qualified after January 1, 1996 are required to successfully complete an advanced auditing course that is acceptable to the ICAO if they intend to apply to practise public accounting.

#### 1.2 Certification by a state board of accountancy in the United States of America

The Institute also grants reciprocal recognition to Certified Public Accountants who hold a certificate in good standing (or a certificate *and* a licence) issued by state boards of accountancy in the United States of America which exempt Ontario CAs seeking CPA certification from the requirement to pass the uniform AICPA final examination and have adopted the 150 hour education requirement prescribed by the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants.

### 2. REQUIREMENT TO BE MET FOR ACCEPTANCE AS A MEMBERSHIP CANDIDATE

Under the provisions of Regulation II, the basic requirements for eligibility to apply to be a membership candidate in the Institute are {see (a) or (b) and "Residency Requirement – Committee Discretion" below}:

- (a) holding a certificate in good standing with a state board of accountancy in the United States of America, provided that all parts of the uniform CPA examination were written while not a resident, and not having been a resident, of Canada for a period of three continuous years immediately prior to writing the examinations, and that the board recognizes membership in the Institute as a basis for obtaining the certificate granted by it without requiring that the Uniform CPA examination be written; or
- (b) being a current or former member in good standing in an accounting body outside Canada which has been recognized by the Council, by virtue of having successfully written that accounting body's qualifying examination(s) while not a resident, and not having been a resident, of Canada for a period of three continuous years immediately prior to writing the examinations. And provided the particular accounting body recognizes membership in the Institute as a basis for being admitted to membership in that body without requiring that the normal final examination(s) be written.

An applicant who was a member of a formerly recognized accounting body is eligible to apply to become a membership candidate if satisfactory evidence is submitted showing that the applicant's membership was terminated in good standing from the accounting body at a time when it was a recognized accounting body.



### **Residency Requirement – Committee Discretion**

The Institute may accept an applicant as a membership candidate if the applicant has fulfilled all of the other requirements of (a) or (b) above, as applicable, and he or she:

- (i) wrote at least one examination section of the Uniform CPA Examination or at least one examination section of the normal final examination(s) of a recognized accounting body, while in a country other than Canada for a significant period of time substantially without interruption, or was domiciled outside Canada; or
- (ii) was enrolled in or registered with a degree-granting institution of higher education outside of Canada and wrote at least one examination section of the Uniform CPA Examination or at least one examination section of the normal final examination(s) of a recognized accounting body while outside of Canada for a significant period of time substantially without interruption and was granted a university degree or equivalent by that degree-granting institution of higher education; and
- (iii) was not registered as a student with the Institute under Regulation I prior to writing any examination section of the Uniform CPA Examination or any examination section of the normal final examination(s) of a recognized accounting body; or
- (iv) ceased to be registered as a student with the Institute prior to enrolling in or registering with a degree-granting institution of higher education outside of Canada and writing any examination section of the Uniform CPA Examination or any examination section of the normal final examination(s) of a recognized accounting body.

“Significant period of time substantially without interruption” for this purpose excludes short-term, casual or occasional visits for business, commercial, professional, recreational, vacation or personal reasons.

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### **3. APPLICATION PROCESS, ACCEPTANCE AS A MEMBERSHIP CANDIDATE AND ADMISSION TO MEMBERSHIP**

An applicant will have a maximum of twelve months from the date the Institute receives the prescribed form(s) and fee to complete the application and provide the Institute with all of the documents and information required for assessment. Failure to meet this deadline will result in the applicant’s file being closed.

An applicant for whom the Institute has received all required fees and documentation (see 6 below) and who has met the requirements set out in 1 and 2 above, ordinarily will be accepted as a membership candidate by the Institute.

Membership candidates have five years from the date of receipt of their application for membership candidate status by the Institute, to submit a completed application for membership, which includes paying any prescribed fee(s). Membership candidates who do not meet this deadline will cease to be registered with the Institute.

An applicant who has ceased to be registered with the Institute shall not be eligible to reapply to become a membership candidate for a period of two years from the date the applicant’s file was closed, or the membership candidate ceased to be registered, as the case may be.

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### **4. CHARTERED ACCOUNTANCY RECIPROCITY EXAMINATION (CARE)**

A membership candidate must pass the prescribed Chartered Accountancy Reciprocity Examination (CARE) and, as applicable, complete a period of practical experience prescribed by the Institute, in order to be eligible for admission to membership in the Institute. The CARE consists of 100 multiple choice questions and is four hours in length. The subject areas examined are rules of professional conduct, Canadian taxation and Canadian business law. For more details about the examination, please visit our website at: <http://www.icao.on.ca/Admissions/MembershipCandidacy/CAREciprocityEngine/1014page1080.aspx>.

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### **5. PRESCRIBED PRACTICAL EXPERIENCE**

To obtain membership in the Institute, you must have a total of 3 years of accounting experience assessed by the Institute as being equivalent to experience acquired of an entry level chartered accountant in Ontario. Many certified public accountants from the United States of America and applicants from other recognized accounting bodies will have completed, prior to applying to become membership candidates, more than 3 years of experience acceptable to the Applications Committee.

The Institute will review an applicant’s practical experience to ensure that, on a substantial equivalency basis, the applicant has completed at least three years of accounting experience during which the applicant has demonstrated that he or she has the depth and breadth of competency development in the competencies required of an entry level Chartered Accountant at the prescribed levels of proficiency as set out in *The UFE Candidates’ Competency Map* and the *CA Practical Experience Requirements*.

During the period of practical experience, applicants should demonstrate:

**Pervasive qualities and skills**, comprising Ethical Behaviour and Professionalism, Personal Attributes and Professional Skills.

**Specific competencies**, comprising the specific competency areas of the CA profession grouped into six competency areas. Within each of the six competency areas there are more details as described in the Institute's **CA Practical Experience Requirements** ([catoadvantage.ca](http://catoadvantage.ca)).

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

Applicants must demonstrate depth of competency development in any one of the competency areas. Breadth of competency development must be demonstrated in two competency areas.

### DEPTH

To meet the *depth* of competency development requirement, an applicant must satisfy the Institute 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 listed above
- 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 had the opportunity to work independently and demonstrate his or her ability to complete tasks 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 Institute 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.

Exemption may be available for all, or a portion of, the three year practical experience requirement.

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

**Level 1** (works under supervision): an individual 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 individual requires supervision and direction in completing the tasks as he/she begins applying their education to practice.

**Level 2** (works independently): an individual 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 individual assumes responsibility for execution of the task and performs all work with diligence and due care. The individual treats each situation as an opportunity to further develop their professional judgement and/or expand their knowledge base.

The Institute will determine what, if any, prescribed practical experience must be completed as a condition of acceptance as a member in the Institute so that on a substantial equivalency basis, the applicant demonstrates possession of the required competencies at the proficiency levels of an entry level Chartered Accountant. Such prescribed practical experience must:

1. be completed in an approved training office or in another organization and under the supervision of a member of the Institute; and
2. be completed not more than five years from the date of acceptance as a membership candidate.



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## 6. REQUIRED DOCUMENTATION

### 6.1 Proof of legal name

All applicants are required to provide proof of legal name (i.e., a copy of their birth certificate, passport, or while neither Canadian citizenship nor landed immigration status is required to be accepted as a membership candidate, Canadian citizenship or landed immigrant identification card may be provided). In addition, an applicant is required to provide a copy of his or her marriage certificate to support a change of name if he or she is registering under a married name that is different from the name appearing on the proof of legal name document.

The legal name as indicated on the applicable documentation will be that which appears on the certificate of membership issued by the Institute following completion of all requirements.

### 6.2 Evidence of certification by a US state board of accountancy or membership in a recognized accounting body outside Canada and any other accounting bodies in Canada or any other country.

Each applicant must provide full details, as requested on page two of the application form, of his or her certification by a US state board of accountancy or of membership in a recognized accounting body outside Canada and of current or former membership in any other accounting body or bodies in Canada or any other country. On the ICAO website is a form for completion by the state board of accountancy or other accounting body to verify the applicant's certification or membership. The state board or other accounting body is to return the completed document directly to the Institute.

### 6.3 Evidence of previous practical experience

Each applicant must provide full details, as requested on page three of the application form, of all previous practical experience in accounting acquired as a student or a member of any accounting body in another country or in Canada. A completed Experience Certification Report for each former employer and current employer must be submitted. Applicants may wish to supplement the completed form with additional information showing how you meet the competencies required.

The applicant is responsible for contacting each public accounting office, and other indicated employers, to obtain such details of the practical experience obtained as are necessary for the Applications Committee to complete its assessment. On the ICAO website is a form (you may duplicate as necessary) for completion by your current and previous employers. The completed forms are to be returned directly to the Institute.

### 6.4 Evidence of residency

"resident of a country other than Canada" means a person who

- (a) has been a bona fide resident of a country other than Canada for a continuous period of at least three years during which all parts of the normal qualifying examination(s) were written; and
- (b) is domiciled in a country other than Canada;

Documentation such as copies of official government documents (driver's license, birth certificate) or other correspondence or commercial documents such as doctors' or lawyers' correspondence, banking information or insurance documents would be acceptable, provided residency of at least a 3 year period is established.

If the fulfilment of this requirement cannot be established to the satisfaction of the Institute's registrar on the basis of the documentation provided in accordance with 6.1, 6.2 and 6.3 above, additional documentation, which may include some or all of the following, may be required:

- documents issued by governments such as a driver's licence, municipal tax bill, income tax assessment, passport or proof of identity, or
- documents generated in particular legal transactions such as tenancy or employment agreements or mortgages, or
- correspondence from doctors, lawyers, clergy or voluntary organizations, or
- other normal commercial documents which arrive on a regular periodic basis such as banking records, cheques, credit card invoices or statements from insurance companies or stockbrokers.

### 6.5 Resume

All applicants are required to provide an up-to-date resume.

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## 7. REGISTRATION FEE

The fee payable upon registration as a membership candidate is set out on the enclosed fee schedule. The fee consists of a registration fee covering the cost of processing the application and a pro-rata annual registration fee for the year ending June 30th. The registration fee is non-refundable. The pro-rata annual registration fee will be refunded if an application is withdrawn or is not accepted.

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## 8. ADDITIONAL INFORMATION

Regulation II in the *ICAO Member's handbook* sets out the examination and prescribed practical experience requirements which are to be completed by membership candidates prior to being admitted to membership in the Institute and to being granted the Chartered Accountant designation in Ontario. Applicants are advised to become familiar with the contents of Regulation II. A copy is sent to each applicant following the Institute's receipt of the application to become a membership candidate.

The *ICAO Member's handbook* and the contents of the *CICA handbook* are available on the Institute's Web site at [www.icao.on.ca](http://www.icao.on.ca).



## Membership Candidate Registration Fee Schedule

Please remit the appropriate amount as listed below:

	<b>Date Application Received at the Institute</b>	
	<b>July 1 - Dec 31</b>	<b>Jan 1 - June 30</b>
Registration Fee (one time)	\$100.00	\$100.00
Maintenance of registration to June 30	\$150.00	\$75.00
Subtotal	\$250.00	\$175.00
HST	\$32.50	\$22.75
<b>Total remittance required</b>	<b>\$282.50</b>	<b>\$197.75</b>

HST# 107508525

Annual Maintenance of Registration fee .....	\$169.50 (\$150.00 + \$19.50 HST)
Late filing fee for Maintenance of Registration .....	\$45.00
Cancellation fee .....	\$56.50 (\$50.00 + \$6.50 HST)

**Other fees**

Admission fee – due and payable on application by applicants applying for admission as a member of a recognized accounting body outside Canada, following successful completion of the requirements for membership.....\$565.00 (\$500.00 + \$65.00 HST)