

ACCESS CA

An Overview of Processes for Internationally Trained Professionals Seeking Access to the CA Profession

The role of the Institute

The Institute of Chartered Accountants of Ontario is the qualifying and regulatory body of Ontario's more than 33,000 Chartered Accountants and 5,000 CA students. Since 1879, the Institute has facilitated access to the profession by Canadian citizens and skilled immigrants alike. To protect the public interest, access to the CA designation has always been awarded based on all applicants achieving the same high standards of education, evaluation and practical experience.

The Institute ensures fair access to the CA profession for internationally trained applicants through a rigorous, sophisticated assessment process that examines the qualification standards of the candidate's home accounting body and also assesses the individual merits of a candidate's education and experience. The details and variations of this process are published and readily available to ensure transparency, accountability and access.

The role of the International Qualifications Appraisal Board

The International Qualifications Appraisal Board (IQAB) is responsible for assessing the qualification and admission standards of international accounting bodies and recommending to the provincial institutes of Chartered Accountants in Canada whether the examination, experience and education requirements for qualification are equal to Canadian CA standards. IQAB also negotiates Mutual Recognition Agreements (MRAs) with accounting bodies in other countries whose qualifications processes have been assessed as substantially equivalent to Canadian CA standards.

In instances where IQAB has not yet assessed the qualification and admission standards of an accounting body in another country or, having completed an evaluation, has found them not equivalent to Canadian standards, members of such bodies still have an opportunity to have their credentials assessed to see if they qualify for exemptions from the usual Institute requirements. Candidates, therefore, generally fall into one of three categories for evaluation purposes: recognized, non-recognized and non-assessed.

IQAB is committed to assisting non-equivalent foreign accounting bodies meet its standard. For example, the Institute helped the Instituto Mexicano De Contadores Publicos upgrade its qualification process to meet the IQAB standard, so candidates who qualify through the Mexican body are recognized in Canada.

Applicant Evaluation

NOTE: The following is a summary only. Greater detail can be found under "Admissions" on the Institute website at www.icao.on.ca.

Potential applicants have access to information about the CA designation assessment process prior to applying and a free assessment of an international candidate's background is available for members of any accounting body. No candidate is refused without a consultation being part of the assessment process.

Recognized accounting bodies: Members of a number of international accounting bodies are eligible for membership under the Institute's reciprocity provisions. They are exempt from the normal requirements of the CA qualification program by virtue of having completed a program that is assessed by IQAB as equivalent to that of the Institute. To become a member of the Ontario Institute and use the CA designation, these applicants must successfully complete the Chartered Accountant Reciprocity Examination (CARE). An applicant who does not have three years of accounting experience will also be required get it. Recognized accounting bodies include ones from Australia, England and Wales, Hong Kong, New Zealand, Ireland, Scotland, South Africa, Mexico, Japan, Belgium, the Netherlands, France, and most U.S. jurisdictions.

Non-recognized accounting bodies: Non-recognized accounting bodies are those that have been assessed by IQAB as having standards that are not equivalent to those of the Institute. These include certain accounting bodies in the United Kingdom, India, Pakistan, Sri Lanka, Zimbabwe and the Philippines.

Members of these bodies are eligible to receive exemption from some of the normal requirements of the CA qualification program in Ontario. For example, exemption is automatically granted for the staff-training program and university courses, except for a university-level Canadian business law course. Most applicants must also complete the Institute's Core-Knowledge Examination, School of Accountancy program, the Uniform Evaluation (UFE) and the 30-months of public accounting experience in an approved Ontario CA-training office.

Applicants may apply to the Applications Committee (which includes among its voting members public representatives who are not accountants) to receive additional exemptions. However, all such individuals must still successfully write the Canadian CA profession's Uniform Evaluation. The requirement to take the UFE ensures that all applicants possess the full depth and breadth of integrated competencies necessary to practice as a CA in Canada.

Members of any other accounting bodies may request an assessment of their qualifications to determine whether exemptions, comparable to those granted to members of non-recognized bodies, may be granted.

The applicant appeals process

If applicants believe that the Applications Committee has erred in reaching its decision, they may request to have the decision reviewed by the Appeal Committee. The role of the Appeal Committee is to determine whether the Applications Committee erred in reaching its decision on the basis of the information presented to it at a hearing. Membership of the Appeal Committee includes representatives of the public. Appeals are conducted in accordance with the Statutory Powers Procedures Act.

The Ontario Public Accountants Council

The proclamation in force of the Public Accounting Act, 2004 brought with it a Public Accountants Council (PAC) for the Province of Ontario, with oversight responsibilities for ensuring that members of all accounting bodies meet the internationally recognized standards of qualification and regulation to practice public accounting in the public interest. Part of the PAC's oversight role includes additional review mechanisms to ensure the transparency of the Institute's registration and appeal process for internationally trained professionals. The Institute is currently the only body authorized by the PAC to issue public accounting licenses in Ontario.



Other Institute initiatives to support foreign-trained applicants

Sector Orientation Terminology Information and Counseling (STIC)

In 1997, the Institute helped develop the Sector Orientation Terminology Information and Counseling (STIC) program, which is delivered by community agencies to help new Canadians prepare for work in the field of accounting.

Ontario Regulators for Access

Institute staff and resources helped the Ontario Regulators for Access (ORAC) on a two-year project from 2002 to 2004. The Institute participated and also handled the project's banking and audit roles. More recently, the Institute helped develop a program, on managing cultural difference, with ORAC.

ORAC brings together Ontario regulators who acknowledge the need for skilled immigrants and the continued enhancement and preservation of standards to ensure public safety for the benefit of all Ontarians. ORAC's goal is to engage in developing proactive approaches to internationally trained professionals seeking access to self-regulated professions in Ontario.

Career Map

In 1999, the Institute was part of a pilot project to create a fact sheet for immigrants on the CA qualification process. Similar fact sheets, now called career maps, are now in use by most of Ontario's regulated professions. An Occupational Career Path is available on-line at www.icao.on.ca/Admissions/1010page1352.aspx.