

2023 Registration Review Report

Chartered Professional Accountants Manitoba



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Introduction

The Fair Registration Practices Office (FRPO) issues this registration review report for the Chartered Professional Accountants of Manitoba (CPA Manitoba) under authority of The Fair Registration Practices in Regulated Professions Act (act). Registration reviews are conducted at times specified by the director of fair registration practices and in accordance with the review provisions in the act, section 15.1, 15.2, and 15.3. The purpose of this review is to determine compliance with the legislation and to identify areas that may need improvement. Compliance to the legislation refers both to the fairness of assessment and registration practice, with particular attention to the fair consideration of internationally educated applicants, as well as the co-operation of the regulator with the director.

Manitoba's fairness legislation was amended in December 2021. This review is largely restricted to the consideration of compliance regarding three new duties in the Fair Registration Practices Code: a duty that assessment criteria be necessary, a duty to abide domestic trade agreements and a duty to notify FRPO regarding changes in assessment and registration practice. Outstanding issues raised in previous registration review reports may also be raised or result in further recommendation for action.

This registration review results in an FRPO statement of compliance for the regulator. Reviews that result in recommendations to change practice or policy contain an action plan response from the regulator, current as of May 2023.

To provide context, a brief description of CPA Manitoba's state of progress under fairness legislation to date precedes the compliance analysis. The report also includes appendices containing a flowchart of the registration process for internationally educated applicants, as well as registration data. Data is the latest information available at the time of review completion.

State of Progress

CPA Manitoba is committed to the fair assessment and registration of internationally educated accountants. CPA Manitoba works co-operatively with FRPO. They have taken numerous actions to ensure and improve the assessment and registration practice for internationally educated accountants:

- working with CPA Canada, recognising numerous reciprocity agreements and professional accounting designations. Internationally trained accountants from jurisdictions with membership with the International Federation of Accountants qualify for the CPA Professional Education Program (PEP). In 2020, a memorandum of understanding was reached with India and Pakistan
- through preparatory courses and PEP programs, providing registration pathways for internationally educated accountants with a broad range of qualification and experience
- recognising professional work experience, allowing advanced standing for preparatory courses. Qualified CPA PEP applicants may also have the CPA Practical Experience Requirements (PER) 30-month work experience waived in whole or in part
- providing strong personal support, advice and orientation for applicants. This includes work with employers supporting applicants with appropriate training positions
- working with employers and local organizations to help internationally educated applicants qualify and relocate in Manitoba
- providing a well-organised, applicant-friendly information package, including a helpful 'My CPA Profile' application portal used by the CPA Western School of Business that guides applicants through the process and allows applicants to see the state of their files
- providing proactive and systematic email communication to ensure applicants are informed in a timely way as steps in the application process are completed or need to be initiated

Fair Practice Analysis

I. Assessment criteria must be necessary – act, 8(4)

The criteria used in an assessment of qualifications must be necessary to assess competence in the practice of the profession.

With regard to substantive assessment criteria in a profession, for instance, the type and level of academic training required or the level of scrutiny brought to assess qualifications, FRPO recognises the authority of self-regulated professions setting these standards and will only question these requirements in the circumstance they are patently unreasonable. FRPO's evaluation focuses on the ways in which criteria and requirements may be unnecessary, unduly burdensome, or potentially result in forms of systemic discrimination, particularly as they may affect internationally educated applicants (IEAs).

CPA Manitoba's compliance to necessary assessment criteria

At this time, FRPO does not have concerns with the reasonableness and necessity of CPA Manitoba's assessment criteria and requirements for registration. CPA Manitoba complies with this duty. Substantive qualifications for applicants include academic training, professional practical experience training and the completion of an exam.

II. Duty to comply with domestic trade agreements – act, 4(1)

A regulated profession must ensure that its registration practices comply with the obligations of a domestic trade agreement.

The Manitoba government has labour mobility obligations that extend to regulated occupations, under both Chapter 7: Labour Mobility of the Canadian Free Trade Agreement (CFTA) and Article 13: Labour Mobility of the New West Partnership Trade Agreement (NWPTA). In Manitoba, regulated professions are required to comply with labour mobility obligations under The Fair Registration Practices in Regulated Professions Act, section 4(1), The Labour Mobility Act, section 3(1), and for health professions, under The Regulated Health Professions Act, section 32(3).

In the regulated occupations, the purpose of these obligations is to provide labour mobility through license-to-license recognition. This needs to occur without any material requirements for training, experience, examinations or assessments — CFTA, Article 705, paragraph 1, NWPTA, Article 13, paragraphs 1 and 2.

CPA Manitoba's compliance to abide labour mobility obligations

CPA Manitoba's labour mobility policies largely comply with the provisions set out in the Canadian Free Trade Agreement and the New West Partnership Trade Agreement. CPA Manitoba has appropriate requirements; the application form is straightforward and CPA Manitoba accommodates applicants by directly contacting their provincial regulating authority.

FRPO identifies a concern regarding the lack of application information currently available on CPA Manitoba's website. Providing accessible website information is an obligation under the CFTA and NWPTA. FRPO understands CPA Manitoba will be revising its website information shortly to include an application page for mobility applicants.

III. Notice of changes in registration practices – act, 5(2)

A regulated profession that proposes to change its registration practices, as described in the information provided under clause (1)(a), must notify the director of the proposed change, at the time and in the manner and form required by the director.

The purpose of notification is to ensure FRPO has accurate, up-to-date information about the registration practices of Manitoba regulators. This supports FRPO's oversight role and allows for proactive discussion about the fairness of proposed changes.

CPA Manitoba's compliance to the duty to notify

In preparation for this registration review, FRPO requested updates regarding changes to assessment and registration practice. CPA Manitoba responded to this request; they comply with the duty to notify.

Recommendations

The Fair Registration Practices Office sees the following opportunities for the Chartered Professional Accountants of Manitoba to improve compliance to The Fair Registration Practices in Regulated Profession Act and labour mobility legislation:

1. Introduce clear, complete and accurate application information for mobility applicants on CPA Manitoba's website.

Regulator Action Plan

In response to the recommendation made by the Fair Registration Practices Office, the Chartered Professional Accountants of Manitoba committed to the following action plan, current as of May 2023:

Recommendation	Action(s)	Anticipated Completion Date
1. Introduce clear, complete and accurate application information for mobility applicants on CPA Manitoba’s website.	<ul style="list-style-type: none">• CPA Manitoba will complete a review of the CPA Manitoba website• CPA Manitoba will update or create new content around the application process for the mobility of CPAs from other jurisdictions	December 2023

CPA Manitoba Comments
CPA Manitoba has commenced a website content review project and enhancing content on the website.

Compliance

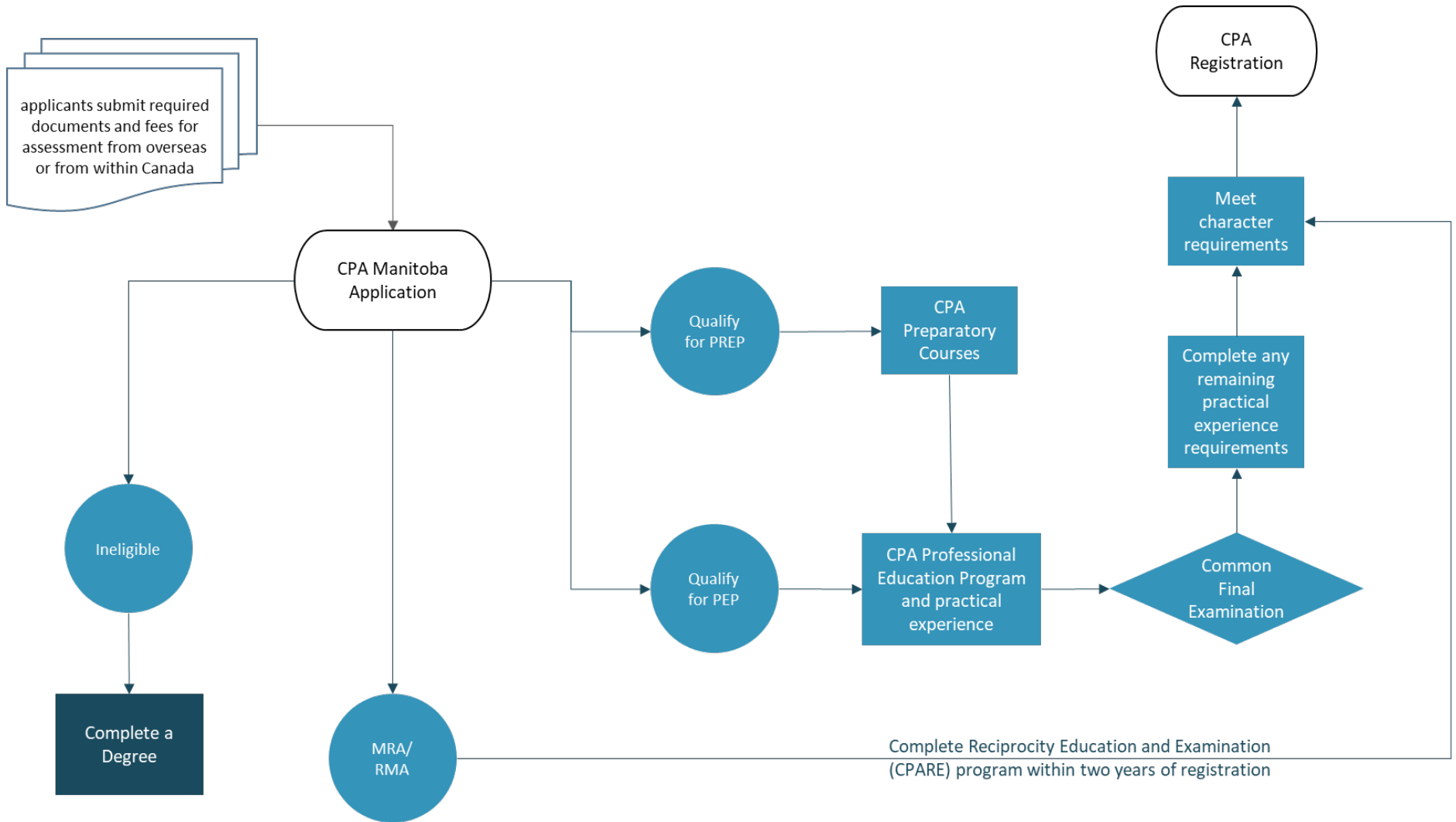
FRPO's 2023 registration review of the Chartered Professional Accountants of Manitoba examines their compliance to three duties in the Fair Registration Practices Code of the act; assessment criteria are necessary, labour mobility obligations are respected and FRPO is notified regarding changes in assessment and registration practice.

FRPO finds CPA Manitoba compliant with the duty for necessary assessment criteria and the duty to notify FRPO regarding changes in assessment in registration practices.

FRPO raises a concern about the need for clear, accurate and website accessible application information for labour mobility applicants applying from other Canadian jurisdictions.

CPA Manitoba's action plan commitment addresses this concern and meets the obligations of domestic trade agreements. This action will help ensure fair practice and better compliance to The Fair Registration Practices in Regulated Professions Act.

Appendix 1 – Registration Process for Internationally Educated Applicants



Appendix 2 – Registration Data

Chartered Professional
Accountants of
Manitoba



7,829
Registered
Members

(As of December 2022)

2016–2022 Internationally Educated Applicant Data



1,416
applications



Top Countries of Education

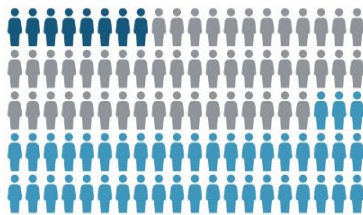


applicants were educated in **90**
different countries

NOTE!

Application Outcomes

Only 7% of applicants have professional accounting designations similar to a CPA. 93% must complete significant additional training.



registered - **8%** | in process - **49%** | file closed - **43%**

Closed File Status



Median Time to Registration

46 days

2016–2022 Domestic Applicant Data



1,701
applications

784 (46%)
registrations