

August 2023

Registration Data Report

Chartered Professional Accountants of Manitoba



Fair Registration Practices Office

Manitoba 

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Executive Summary

This report presents registration data of the Chartered Professional Accountants of Manitoba (CPA Manitoba) from 2016 to 2022. The Fair Registration Practices Office (FRPO) issues this report as part of the office's mandate and oversight responsibility under The Fair Registration Practices in Regulated Professions Act. Its purpose is to provide a statistical picture of application, assessment and registration outcomes for internationally educated applicants (IEAs) to CPA Manitoba over the seven year, 2016 to 2022 period.

From 2016 to 2022, CPA Manitoba received 1,416 IEA applications. India, Philippines and Nigeria were the most common countries of education, representing 50 per cent of these applications. From 2018 to 2022, IEAs represented 38 per cent of CPA Manitoba applicants; domestic applicants (DAs) represented 62 per cent.

Registration data indicates that 108 IEAs who applied in the 2016 to 2022 period, registered with CPA Manitoba. The majority of these registrations (77/108) occurred for applicants with professional accounting designations qualifying under mutual recognition or reciprocity agreements (MRA). A smaller group (31/108) qualified and registered by completing the Professional Experience Program (PEP). The median time to registration for MRA applicants was just under one month; for PEP applicants, median time to registration was 3.2 years.

CPA Manitoba's IEA registration rate is difficult to determine. Of those IEAs applying with professional accounting designations the rate is high, an 82 per cent (77/94) registration to completed application ratio. Most IEAs, however, do not possess professional training. The registration to completed application ratio for all applicant types is much lower, nine per cent (108/1266). In addition, more than half of IEAs (694) remain with active file status at end of the reporting period. Depending on the future outcomes of these files, the registration rate will range between nine and 66 per cent.

CPA Manitoba's registration outcomes and timelines need to be understood in context. Very few internationally educated accountants possess professional accounting designations, four per cent (48/1,266). Only some have the accounting education and type of employment to qualify for the CPA PEP program (212/1,416). Most are required to complete accounting courses before they proceed into PEP (626/1,416). Very few IEAs are denied as a result of being deemed ineligible to proceed (12/1,416). Many IEAs explore acquiring a CPA designation, but for a number of reasons, abandon pursuing it. In this context, a low registration rate is not unreasonable.

Regarding IEA trends in applications, outcomes and timelines, applications remained steady, with a slight rise in applications over the 2016 to 2022 period. Manitoba arrival numbers for the accounting profession also remained steady, but fell in 2020. There is a trend to improving registration rates toward the end of the reporting period and improved registration rates are anticipated moving forward as applicants in the PEP and/or PREP registration pathways complete the process. No easily discernable trends can be seen regarding improvement in registration timelines throughout the reporting period. With the exception of applicants qualifying under MRAs, registration in this profession may take several years. The seven year, 2016 to 2022, reporting window allows only a partial picture of outcomes and timelines.

The quality of registration data collected for the 2016 to 2022 period is excellent. CPA Manitoba's IEA data illustrates the registration pathways as well as the key timelines and outcomes throughout the process. FRPO is grateful to CPA Manitoba for their work with the office and their commitment to continuously improving data reporting.

Glossary of Terms

This glossary defines key terms used throughout the report to help ensure understanding of the findings presented. For consistency, certain terms are used across professions even though regulators may use other operational terms. For example, ‘provisional registration’ is used in reference to any temporary or conditional registration that enables some form of practice or title representation. Manitoba regulators use a variety of terms — member-in-training, graduate nurse, exam candidate, intern, etc. — that signify different types of provisional registration.

Domestic Applicant (DA)

An individual with Canadian education, or current Canadian registration, applying for registration with a Manitoba regulator. With regard to labour mobility applicants, this may include internationally educated applicants.

Internationally Educated Applicant (IEA)

An individual educated outside of Canada applying for registration with a Manitoba regulator. This may include Canadians educated outside of Canada.

National Occupational Classification Number (NOC #)

The federal government’s system of classifying and describing the occupations in the Canadian economy. In this report, NOC numbers are used in the presentation of immigration data. When an individual applies to immigrate to Canada, they self-identify by NOC number. Some professions have a unique NOC assigned to them, while others share a NOC with one or more other professions. Where this is the case, it is outlined in the report.

Provisional Registration

Temporary or conditional registration that enables some form of practice or title representation. In some professions, this is granted to applicants who substantially meet a regulator’s registration requirements, allowing them to complete a period of approved supervised practice. Not all Manitoba regulators offer provisional registration and terms used vary.

Provisionally Registered Applicant

An applicant who successfully completes the requirements to be granted a temporary or conditional registration.

Registration

The licensing or certification process whereby applicants acquire legally sanctioned professional recognition with the authority to practise and/or use a designated protected title within a jurisdiction. In the case of Chartered Professional Accounting, most CPA’s register with right to title only, accounting practice in reserved public accounting activities is restricted to CPA members, firms and professional corporations authorised by CPA Manitoba.

Registered Applicant

An applicant who successfully completes the licensing or certification process, meeting all requirements necessary to be entered onto a register of members maintained by a regulatory body.

Data Collection Terms

Complete Application

An application for which all documents and fees needed for an initial assessment decision are submitted. The complete application date marks the start of an applicant's registration process. This may occur with the Manitoba regulator or a national third-party responsible for the first stages of the assessment process. Additional requirements and documents may be needed at later stages of the assessment and registration process.

Applicant File (Internationally Educated Applicants)

When an individual applies to a Manitoba regulator, a file is opened and data specific to that individual is collected on key steps in the profession's registration process. Each IEA has one 'applicant file' regardless of the number of times they apply or the number of years their file is in process.

Closed File

An applicant file that is no longer active. When an applicant is no longer pursuing the registration process — they have either withdrawn from the process or have been deemed ineligible to pursue or continue to pursue the process — their file is 'closed'.

This term is not used to refer to files of applicants who have been registered.

Resolved File

An applicant file that is no longer active. A file is considered 'resolved' when the applicant has withdrawn from the process, been denied or been registered.

Withdrawal

A reason provided for a closed file. Applicants who stop pursuing registration despite eligibility to continue are considered 'withdrawals'.

Denial

A reason provided for a closed file. Applicants who are deemed ineligible — or who are not approved — to pursue, or to continue to pursue registration, are considered 'denials'.

In Process (Unresolved) File

An applicant file that is active. The file remains open while the applicant is considered to be pursuing the registration process. 'In process' applicants may or may not be provisionally registered.

Initial Assessment

The decision made upon review of documents and other requirements submitted at application. The initial assessment is conducted either by the Manitoba regulator or by a designated third-party assessor. In most cases, this initial assessment determines whether an applicant is eligible — or approved — to pursue the registration process.

Pre-Arrival

Before immigrating to Canada.

Post-Arrival

After immigrating to Canada.

Registration Timelines

The time it takes an applicant to complete the registration process. The start of the process is marked by the date of submission of a completed application to either the Manitoba regulator or the regulator's designated third-party assessor and the end of the process is marked by the date of provisional registration or registration.

Registration Rates and Ratios

For professions with IEAs still in process at the end of the reporting period, determining a precise registration rate is not possible. Where this is the case, the IEA registration rate among resolved files — closed and registered — and registration to application ratios are provided as **indicators** of a profession's registration rate. As individual data is not collected, only registration to application ratios can be provided for DEAs.

Registration Rate

Percentage of applicants who apply in a given period and go on to register.

Resolved Registration Rate

Number of registrations
÷
Number of complete application resolved files in a given year or period

Registration to Application Ratio

Number of registrations
÷
Number of complete applications in a given year or period

Introduction

The Fair Registration Practices Office's (FRPO) registration data report on the Chartered Professional Accountants of Manitoba (CPA Manitoba) is issued as a matter of FRPO's responsibility under section 14(2b) of The Fair Registration Practices in Regulated Professions Amendment Act (act) to conduct research and analysis regarding the registration of internationally educated applicants (IEA).

CPA Manitoba supplies registration data to FRPO as an obligation under The Fair Registration Practices in Regulated Professions Amendment Act (sec. 15(2)). Each year, CPA Manitoba provides records on the key steps in the assessment and registration process for IEAs, and less detailed, aggregate application and outcome information for domestic applicants (DAs). CPA Manitoba began providing data in 2016.

This report presents 2016 to 2022 assessment and registration data for IEAs on applications, assessment outcomes, timelines and trends, together with aggregate DA data.

Figures in this report are accompanied with analysis and contextual remarks to help interpret the data and provide a coherent, statistical picture. Values less than five are redacted throughout the report and indicated by the '■' symbol. A glossary, process map and step-by-step overview of the assessment and registration process precedes the data presentation.

The report is restricted to developing a fact-based, statistical picture. There is no discussion of fairness issues or compliance to fairness duties under the act. An evaluation of the quality of data collection is provided and where it is incomplete, opportunities for improvement are identified.

Overview of Assessment and Registration Process

The following section provides a step-by-step overview of Chartered Professional Accountants of Manitoba's assessment and registration process. It is intended to give the reader an understanding of the key requirements and the order of the process to help make sense of the registration data. This information is current as of January 2022. However, complete information is not provided and policies and fees are subject to change. Visit [CPA Manitoba](#), for detailed information.

Legislation

The Chartered Professional Accountants of Manitoba (CPA Manitoba) operates under the authority of The Chartered Professional Accountants Act (S.M. 2015, c. 5). In Manitoba, persons using the title of chartered professional accountant, professional accountant, public accountant, or the CPA designation or the legacy designations of CA, CGA or CMA, must be registered with CPA Manitoba. Reserved public accounting activities are restricted to members, firms and professional corporations authorised by CPA Manitoba.

Qualification Requirements

Principal qualifications required for registration as a chartered professional accountant (CPA) include possessing an undergraduate degree (in any field, 120 credit hours), specified business and accounting prerequisite courses, and successful completion of the CPA Professional Education Program (CPA PEP). CPA PEP involves completion of six professional training modules and assessments, a common final examination, and a minimum of 30 months of qualifying professional work experience.

Applicants with degrees that lack some or all of the required business and accounting prerequisite courses can qualify for CPA PEP by first completing the appropriate CPA preparatory courses.

IEAs with professional accounting designations may qualify through mutual recognition and reciprocity agreements and are not required to complete the PEP or PREP programs.

Steps to Registration

Step 1: Information/Counselling Sessions

The first step in the assessment and registration process is to attend a group information session or, if preferred, a one-on-one scheduled counselling session with CPA Manitoba. This is not mandatory, but recommended. Applicants may bring their resume and educational transcripts for reference. Official documents are not needed at this stage.

The purpose of these sessions is to provide CPA program information and answer questions. Preliminary guidance can be provided about the applicant's qualifications and potential eligibility for the CPA PEP including an indication of whether some, or all, of the CPA prerequisite courses will likely be required. Applicants who have already met the undergraduate degree and specific prerequisite courses may be eligible for direct entry to the CPA PEP.

Step 2: Applying to Become a CPA Candidate

The first mandatory step for applicants is to request a formal CPA transcript assessment request through the CPA Western School of Business (CPAWSB).

To begin, applicants must create a My CPA Profile through the CPAWSB website which includes personal contact information, employer information — if applicable —, and education history.

The transcript assessment request is made through the My CPA Profile and applicants need to provide a resume and arrange the submission of education transcripts, including a credential assessment from a member of the Alliance of Credential Evaluation Services of Canada.

The CPA transcript assessment cost for both domestic and international applicants is \$100 and paid at the time of the transcript assessment request. If applicable, applicants are also responsible for costs with the third-party basic credential assessment and certified translation.

Once a transcript assessment request is made and all documents are received, CPAWSB assess an applicant's work history and academic qualification to determine eligibility for the CPA PEP. Applicants are deemed either fully eligible for the CPA PEP **or** conditionally eligible upon completing some or all of the CPA preparatory courses **or** ineligible on the grounds that the minimum academic requirement of an undergraduate degree is not met.

Upon all documents received, transcript assessment results are provided within 10 business days. Applicants have the opportunity to request a reassessment if they can provide additional relevant information or explanation. Formal appeal is also possible.

Step 3: If Applicable, CPA Preparatory Courses

The CPA Preparatory Program (PREP) consists of 14 courses covering business and accounting fundamentals. The courses, offered in a semester system and delivered on a part-time basis, are for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA PEP.

CPA preparatory courses are organised as non-core and core courses.

The six non-core courses are offered through self-study, using weekly notes, pre-recorded lectures, practice problems, and includes access to a facilitator. Individuals must achieve at least 50 per cent on the written exam to pass a non-core course.

The eight core courses are offered via self-study or webinar over 10 weeks. Each course includes access to a facilitator, assignments, and concludes with a final examination. A grade of at least 60 per cent is required to pass a core course and is calculated based on assignments and the final examination.

Cost of the CPA preparatory program is based on the courses required as well as a \$590 annual student due. The course fees range from \$540 to \$710 depending on whether they are core or non-core courses and on the delivery method —self-study/webinar.

The length of time to complete the CPA preparatory courses varies by individual and by the number of courses required. At least two and a half years are required for those who need to complete all 14 courses.

Step 4: CPA Professional Education Program (PEP)

The CPA PEP is a graduate level program that has been developed nationally by CPA Canada and is delivered part-time. It requires both academic studies completed over approximately three years and a minimum 30-month period of qualifying, relevant work experience. The program is designed to be undertaken while employed and meeting practical experience requirements.

CPA PEP consists of:

- two common core modules which all CPA candidates must take
- two elective modules
- a capstone integrative module
- a capstone exam preparation module
- the Common Final Examination

Each core and elective module culminates in an evaluation that must be successfully completed for admission into the next module. The capstone assessment design of the CPA PEP program means that the modules are intended to integrate knowledge and skills associated with an entire sequence of study in the program.

The Common Final Examination takes place over three days. The first day of testing consists of a four-hour exam focused on strategic thinking, and is based on the case study candidates first encountered during Capstone 1 of the CPA PEP. Day two is a five-hour exam which shifts the focus to examining the depth of knowledge the candidate has accumulated. All candidates are presented with the same case, but will have previously chosen and prepared for the role under which they will examine the information presented — roles include assurance, tax, finance, or performance management. On the third day candidates return for a final four hours to address several smaller cases that look to explore the breadth of knowledge acquired. This not only looks to further examine the development of technical competencies, but also enabling competencies such as professionalism, addressing ethical issues in the workplace, decision making, self-management, teamwork and leadership.

CPA PEP also requires candidates complete a minimum 30-month period of qualifying and progressive practical experience approved by CPA Manitoba. Experience can be gained in two ways:

- Programs in training positions that are offered by employers and have been pre-approved by the profession. These programs are designed for candidates to meet the practical experience requirements within 30 months.
- Experience verification. This flexible route allows a candidate to demonstrate competence and have relevant experience recognised as it is gained at an employer of choice.

CPA candidates are responsible to secure an appropriate employment opportunity to meet the CPA PEP’s practical experience requirements. CPA Manitoba has developed a dedicated Career Hub web portal that offers jobs for CPA candidates. CPA Harmonised Education Policies and CPA Practical Experience Requirements and its related CPA Harmonised Practical Experience Policies are national documents that are published as a resource available to students/candidates. CPAWSB also publishes a student/candidate handbook/guide for those in preparatory courses and the CPA PEP.

CPA PEP Costs and Fees — total	\$12,740 +GST
Annual Candidate	\$3,560
Modules	\$7,680
Common Final Examination	\$1,500

Alternative Path: Mutual Recognition and Reciprocity Agreements

CPA Canada has established numerous mutual recognition and reciprocity agreements with various international jurisdictions. Applicants with professional accounting designations earned in a jurisdiction with an agreement in place may be recognised without completing CPA’s PEP or PREP programs.

Applicants who qualify under an agreement must complete the CPA Reciprocity Education and Examination (CPARE) program. The CPARE program consists of a mandatory preparatory module and an examination that covers Canadian tax, assurance, financial reporting and business law. The CPARE program is offered online and costs \$1,300 + GST.

Step 6: CPA Registration

Upon successful completion of the CPA PEP or upon recognition under a mutual recognition or reciprocity agreement and completion of the CPARE program, applicants can apply for registration with CPA Manitoba. Applicants must submit an application for membership form, meet CPA Manitoba’s good character requirement and pay an initial registration fee of \$1,685 + GST.

Registration Time and Costs

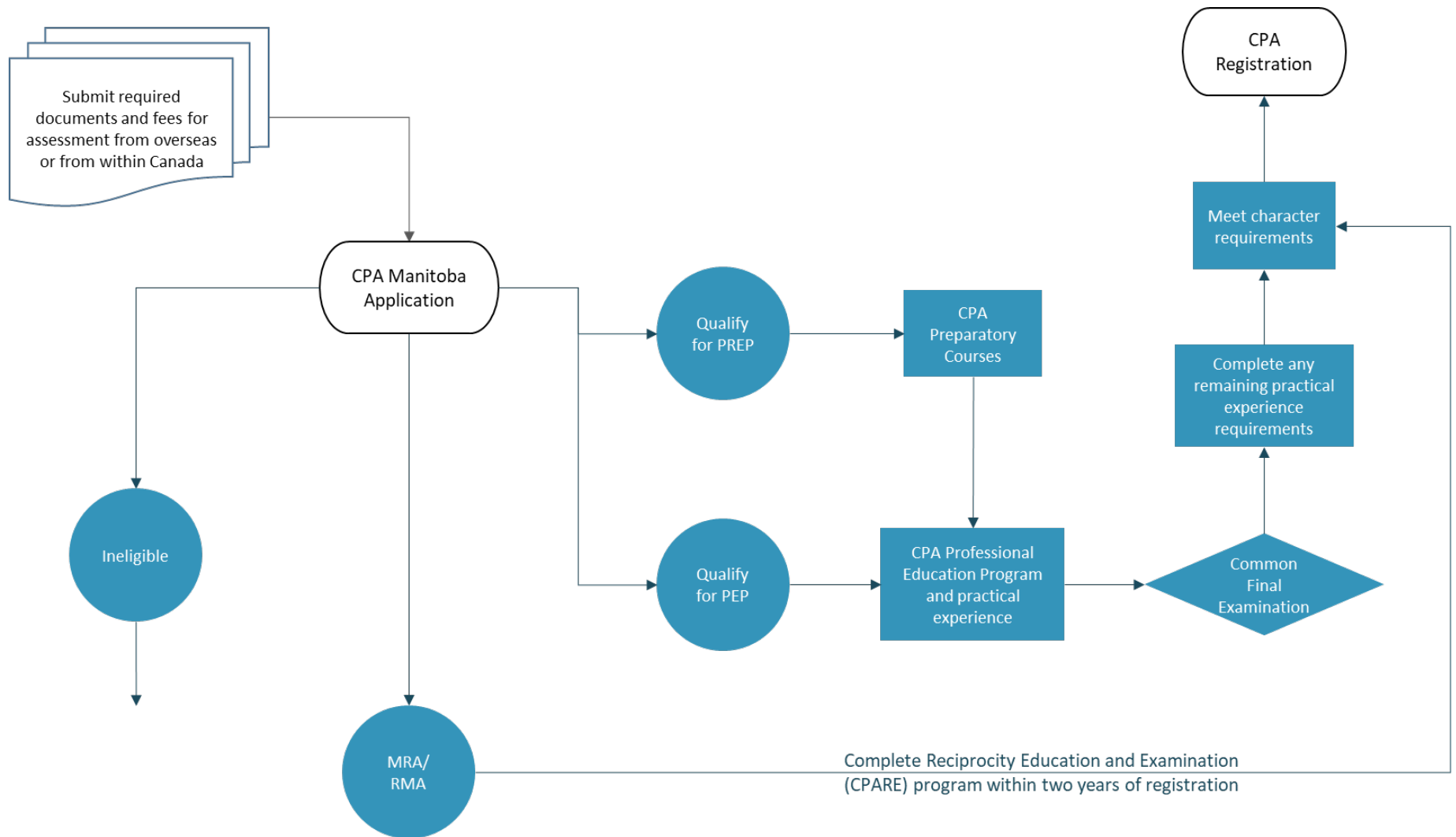
The time and cost to register with CPA Manitoba depend on the qualifications and employment opportunities of the applicant.

Internationally educated accountants with a recognised professional accounting designation where there is a qualifying MRA/RMA may be eligible to complete the registration process without needing to complete the PREP or PEP programs. Costs with application, tax course fee and registration total \$3,050 + GST and registration may take a few months.

Internationally educated accountants who have a professional designation without a MRA/RMA or without a professional designation must complete the CPA PEP and possibly some measure of the PREP program. For this group, steps in the registration process will take two years or longer. Costs for the PEP program total approximately \$12,800 + GST not including additional costs for the PREP program — if required. Applicants need appropriate employment to complete the PEP program and often receive employer support with the program costs.

Timelines to registration are also dependant upon the applicant, and reasons for extended timelines vary as much as each individual’s circumstance — initial settlement, family, financial pressures, etc. — all impact the process on an individual basis.

Registration Process Map – Pathway to Become a CPA — Domestic and International Applicants

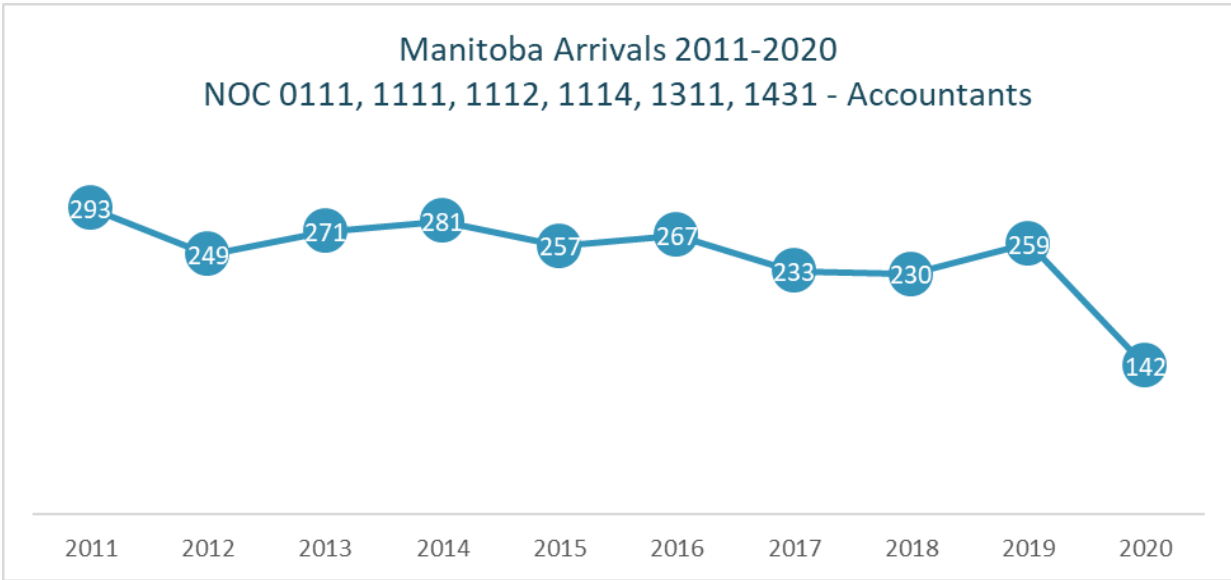


Immigration Statistics

The National Occupational Classification (NOC) is Canada’s national system of classifying and describing the occupations in the Canadian economy. Over 30,000 occupation titles are organised by unit groups, skill levels and skill types. When individuals apply to immigrate to Canada, they are asked to identify their NOC code. This code is used to classify arrivals by their identified occupation.

Immigration statistics can be a helpful indicator of the number of internationally educated professionals arriving in Canadian provinces. However, they are somewhat limited because applicants self-declare their NOC — little verification — only principal applicants are counted (not all immigrants) and NOCs do not always align directly with a profession — some codes apply to several professions and some professions can fall under several different codes.

There were 2,482 Manitoba arrivals in the 2016 to 2020 period who self-declared using the National Occupation Classification (NOC) 0111, 1111, 1112, 1114, 1311, 1431. These NOCs are used to identify accountants and related financial and accounting officers. Over the reporting period, the numbers remained relatively stable, with a marked decrease in 2020.



¹ Source: Created February 2022 by the Manitoba government using IRCC Q4 2020 immigration data.

Registration Data

Context – Reading the Numbers

In Manitoba, The Chartered Professional Accountants Act came into force September 2015. Under this legislation, the Certified General Accountants of Manitoba, the Society of Management Accountants of Manitoba and the Institute of Chartered Accountants of Manitoba were amalgamated and continued as CPA Manitoba.

Since the adoption of International Financial Reporting Standards (IFRS) by many countries around the world, the accounting profession has undergone a remarkable globalisation and harmonisation of practice, standards and training programs. As a result, most jurisdictions around the world will recognise the CPA designation. The merger of accounting professions with the CPA program in Manitoba and other provinces was in part motivated by this globalisation.

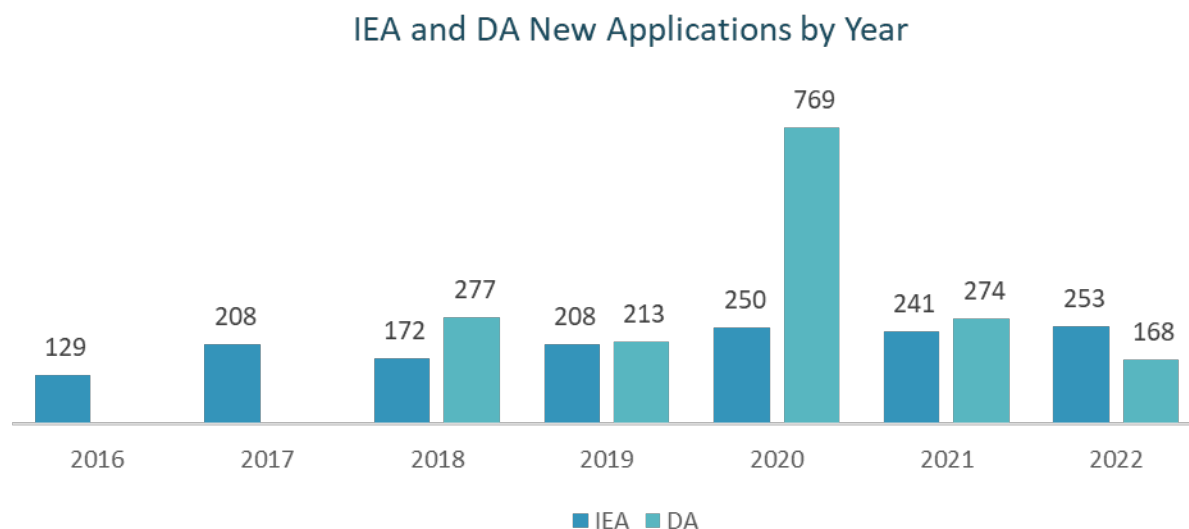
A benefit of this harmonisation for IEAs with a CPA designation is timely registration with CPA Manitoba. Since the merger, CPA Canada has established numerous mutual recognition and reciprocity agreements with jurisdictions offering the CPA designation.

In Canada, with the exception of certain areas of public accounting, the accounting profession is a right to title occupation. This means people can work in the field as long as they do not represent or hold themselves out as professionally designated CPA accountants. In the area of public accounting, CPA Manitoba regulates for right to title and practice. This means individuals, firms, and professional corporations need authorisation by CPA Manitoba to practice in areas of reserved public accounting.

Many Canadian and internationally educated accountants do not possess a professional CPA designation. To be registered in Manitoba, these individuals must be qualified with a level of formal accounting training and successfully complete CPA Manitoba's Professional Experience Program.

Applications 2016 to 2022

IEA and DA applications by year



From 2016 to 2022, CPA Manitoba received 1,416 IEA applications. From 2018 to 2022, 1,701 applicants to CPA Manitoba were domestic.

IEA data was not collected from CPA Manitoba until 2016; DA data collection began in 2018. From 2018 to 2022, IEAs represented 38 per cent (1,041/2,742) of CPA Manitoba’s applications.

Note: the spike in DA applications in 2020 is in part due to a change in how country of education was previously reported.

IEA complete applications

IEA Applications 2016-2022					
Number of Applications	Complete Applications	Incomplete Applications			
		With Assessment Decision		Without Assessment Decision	
		In Process	File Closed	File Closed	In Process
1,416	1,266	13	3	65	69

From 2016 to 2022, eleven per cent (150/1,416) of IEA applications were incomplete. Incomplete applications refer to those files where the individual does not supply all the documents and/or fee required for an initial assessment decision.

Most ‘in process’ applications were still open at the end of 2022; these applications may be completed in the future.

IEA applications ranked by country of education

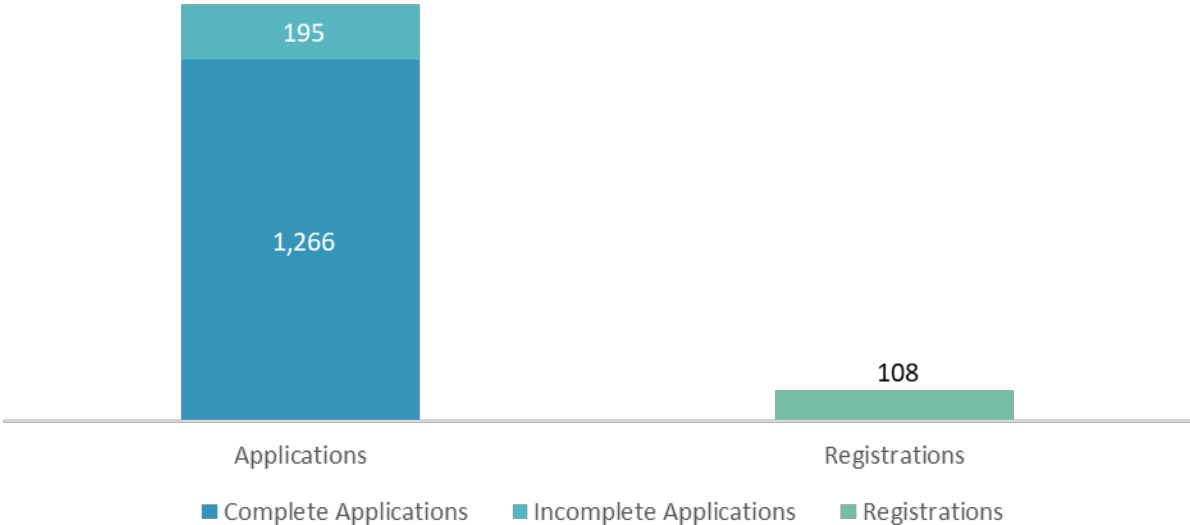
Top Five Country of Education by Number of Applications 2016-2022		
Rank	Country of Education	Number of Applicants
1	India	242
2	Philippines	241
3	Nigeria	230
4	China	103
5	United Kingdom	96

Applicants from 90 countries applied to CPA Manitoba from 2016 to 2022 period. India, Philippines, and Nigeria were the most common countries of education among IEA applications; about 50 per cent of IEAs were educated in these countries.

Registration Outcomes 2016 to 2022

IEA applications and registrations

IEA Applications and Registrations 2016-2022



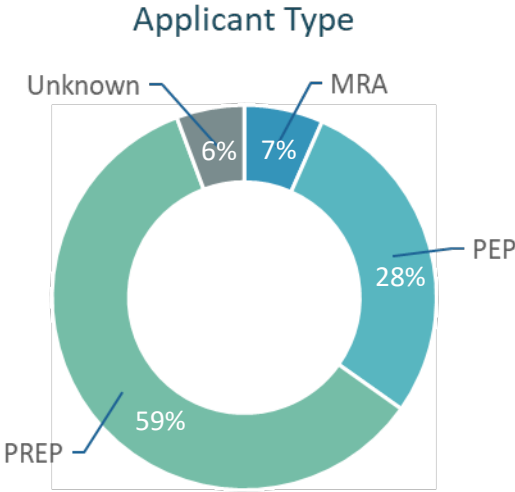
Of the 1,416 IEAs who applied to CPA Manitoba from 2016 to 2022, 1,266 made a complete application with nine per cent (108/1,266) registered within this period. A complete application refers to those files where the individual supplies all the documents and/or fee required for an initial assessment decision.

Application status as of December 2022 of IEAs 2016 to 2022

IEA Status as of December 2022				
Number of Applicants	Registrations	Closed Files		In Process
		Withdrawals	Denials	
1416	108	592	22	694

As of December 2022, the majority of IEAs applying in the 2016 to 2022 period remain in process. There are 108 IEA registrations, a significant number of withdrawals and a small number of denials. Withdrawals refer to those applicants who are eligible to proceed, but for whatever reason do not pursue the process. Denials refer to those applicants who are denied eligibility to proceed at some point in the process; for instance not qualifying under an MRA or failing out of the PEP program.

Applicant type and qualification



Looking at applicant type, most IEAs, 59 per cent, were assessed by CPA Manitoba as needing to complete elements of the PREP program, a prerequisite for the PEP program. A minority of applicants, 28 per cent, applied as qualified to enter the PEP program. Seven per cent of applicants applied as qualifying with professional accounting designations under a recognition or reciprocity agreement.

IEA with previous accounting registration

IEA Previous Registration Status 2016-2022			
	Previously Registered	No Previous Registration	Unknown
Number of Applicants	346	1,050	20

A minority of IEAs, 24 per cent (346/1416), applied with previous registration by a regulating authority. The majority of applicants, 74 per cent (1,050/1,416), were not formerly registered accountants.

Assessment Outcomes 2016 to 2022

IEA application outcome by registration pathway

IEA Application Outcomes by Applicant Type as of Dec 2022					
Pathway	Number of Applicants	Registrations	Closed Files		In Process
			Withdrawals	Denials	
MRA	94	77	2	12	3
PEP	399	31	116	7	245
PREP	842	0	467	3	372

Looking at IEAs assessment outcomes by pathway, MRA applicants — IEAs with professional accounting designations — applying under a recognition or reciprocity agreement, have a high number of registrations. Most of the PEP applicants are still in process. Those applicants need to complete some or all of the PREP coursework largely remain in process or have withdrawn from the process.

Most of the IEA denials occurred with individuals in the PEP program. These individuals were unable to complete the program.

Fewer registrations for PEP and no registrations for PREP applicants is expected as these programs can take several years to complete. Data collection for this report only covers a seven-year period, 2016 to 2022. There likely will be future registrations for those in process in the PEP and PREP programs.

Applicant work experience assessment — Professional Experience Program

Applicant Work Experience Assessment — PEP			
	Met	Partial	Not Met
Number of Applicants with Decision	35	19	13

For applicants qualifying for the PEP program, CPA Manitoba can assess and recognise an applicant's professional work experience to reduce or waive the 30-month experience requirement in the program. Of the 67 PEP applicants who applied for the work experience assessment, 54 either qualified or partially qualified for this recognition or credit toward meeting the PEP work experience requirement.

IEA registration outcomes by year

Breaking down the above IEA application and assessment outcomes by year indicates when these outcomes are distributed in the 2016 to 2022 period.

Note: This table lists the number of applicants in a year together with various registration and closed file outcomes in a year. The applicants and the various outcomes in a year are often not comprised of the same individuals.

IEA Outcomes by Year 2016-2022				
Year	Number of Applicants	Registrations	Closed Files	
			Withdrawals	Denials
2016	129	2	1	0
2017	208	7	24	0
2018	172	9	79	1
2019	208	19	124	0
2020	250	22	113	0
2021	241	28	113	13
2022	253	21	132	8
Unknown	0	0	6	0
Total	1,461	108	592	22

IEA registration ratios and rates

Registration rate refers to the percentage of applicants with complete applications who apply in a given period and go on to register.

To calculate registration rate, all applications for the period must be resolved — registered or closed. A precise registration rate cannot be determined if there are applicants still in process at the end of the reporting period. This determination may be possible in future reporting years, when all of these files are resolved.

In this report, two **indicators** are used to provide a tentative sense of the registration rate — see below. Reasons are provided as to which indicator likely best approximates the registration rate for CPA Manitoba.

Registration to Application Ratio

PROS: allows a comparison of IEAs to DAs. DA data is aggregate and only tracks applications and registrations by year.

CONS: likely undercounts IEA registrations. IEAs who applied to CPA Manitoba before 2016, but who registered in the reporting period — 2016 to 2020 — are not counted because data collection begins with IEAs applying in 2016 or later.

PROS: DA registrations are not under-counted.

PROS: for both IEAs and DAs, the registration to application ratio becomes a more accurate indicator of the registration rate the longer the reporting period grows relative to the average registration timeline.

Resolved Registration Rate

PROS: a strong indicator in circumstances where a high percentage of files are resolved — registered or closed.

PROS: knowing the number of unresolved files — files still in process — allows us to determine the range within which the registration rate falls for the period.

CONS: with only aggregate data for DAs, a resolved registration rate cannot be determined and so no comparison can be made with the IEA resolved rate.

REGISTRATION RATE INDICATORS: CALCULATIONS

Registration to Application Ratio

of registrations

÷

of complete applications in a given year or period

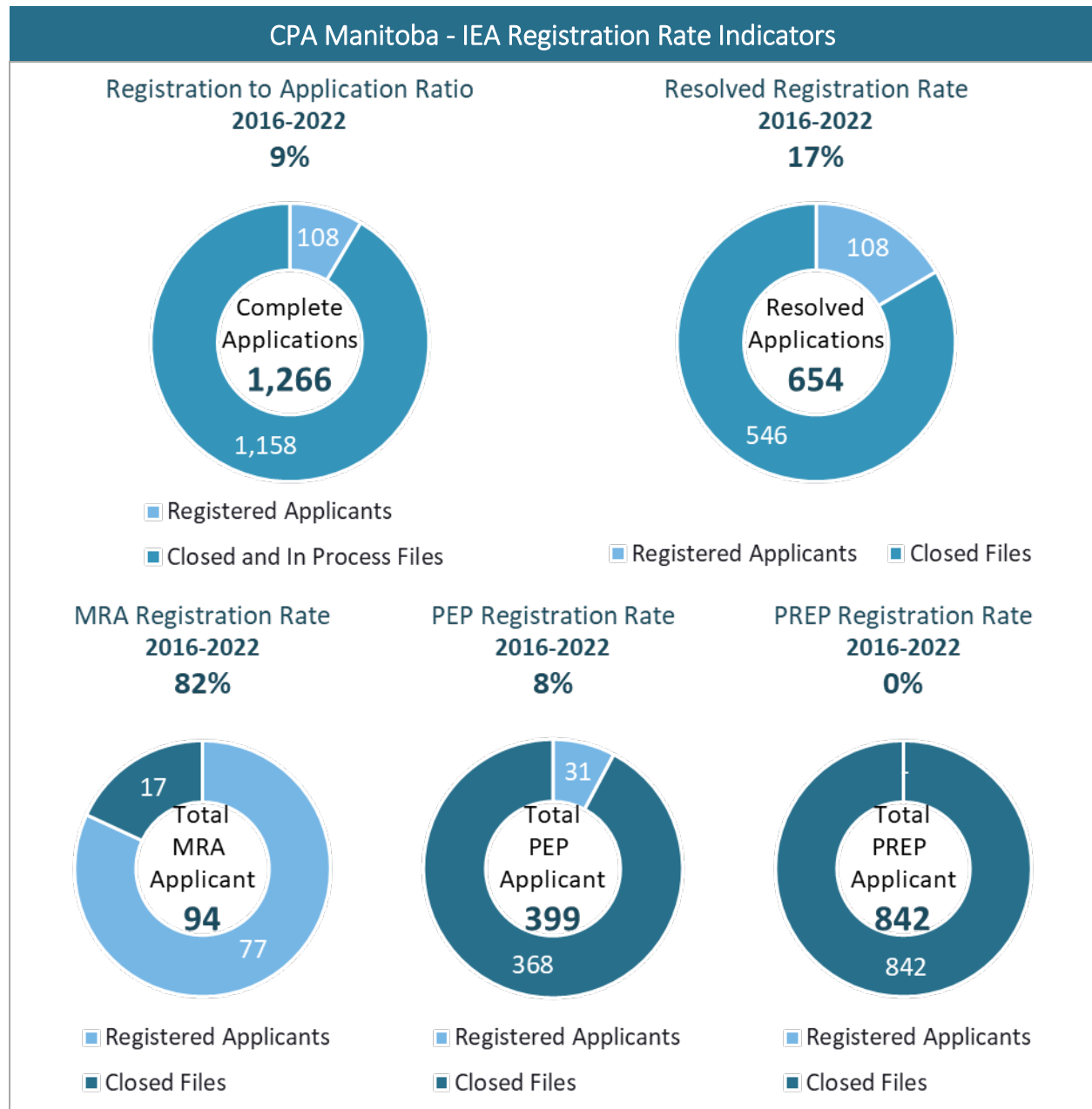
Resolved Registration Rate

of registrations

÷

of complete application resolved files in a given year or period

CPA Manitoba’s registration rates and ratios



CPA Manitoba’s **nine per cent** registration to application ratio figure for the 2016 to 2022 period is tentative and likely undervalues the IEA registration rate. With the exception of MRA applicant types, registration can take several years and many applicants in this group will go on to register.

CPA Manitoba’s resolved registration rate of **17 per cent** represents another tentative indicator that likely undervalues the true registration rate. In this case, there are a large number of unresolved files. Unresolved files are applicants in process at the end of the reporting period, December 2022 — this includes incomplete applications still in process. Possible outcomes for the 762 unresolved files, suggests the true registration rate for the period must range between **seven per cent** (59/838 to 901) — if all 540 are closed files — and **66 per cent** (583/901) — if all 540 are registered.

IEA applications and registration rate by country of education

Top Five Countries of Education by Registration to Application Ratio (5 or more applicants)				
Rank	Country of Education	Number of Complete Application	Number of Registrations	Registration to Application Ratio
1	Hong Kong	23	18	78%
2	South Africa	6	4	67%
3	Mexico	8	2	25%
4	Australia	31	8	13%
5	Pakistan	24	3	13%

Looking at registration to application ratios by country of education, Hong Kong and Mexico show the highest ratios. Relatively low application and registration numbers does not allow any definitive statement about the relationship between country of education and likely registration outcomes.

IEA pre-arrival statistics, registrations and timelines with post-arrival comparison

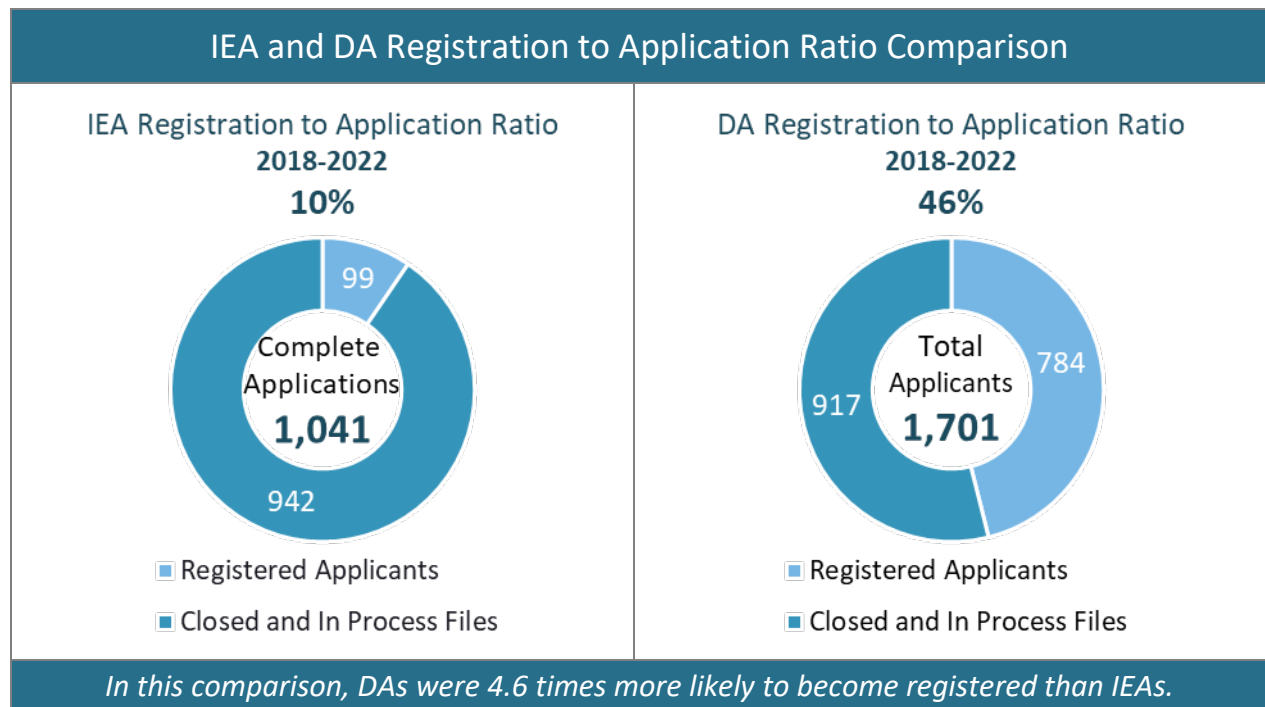
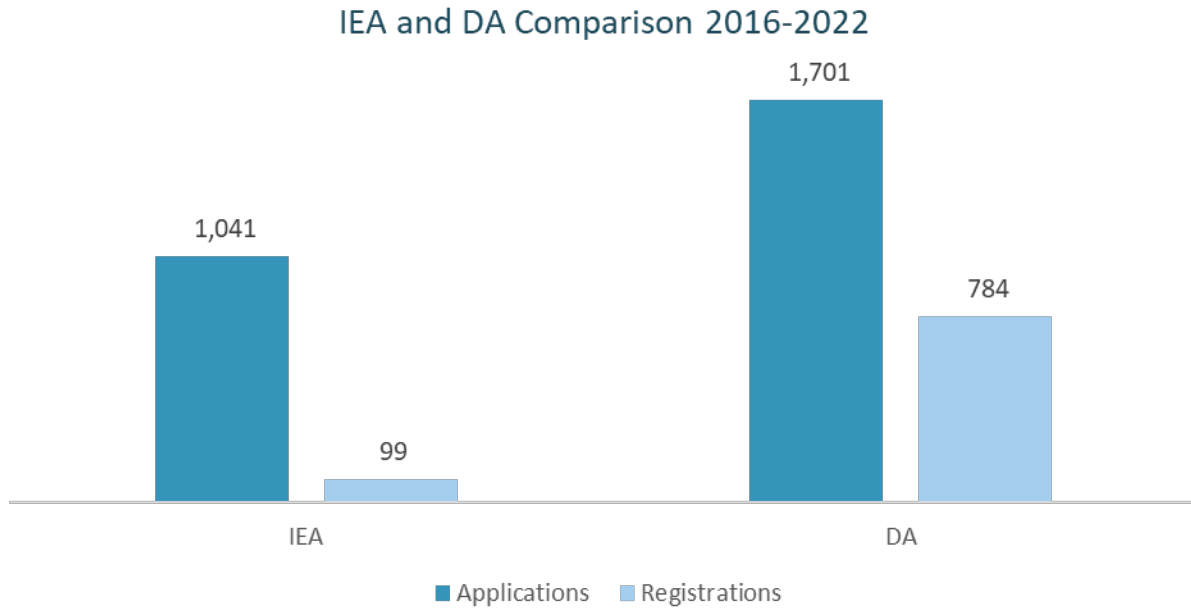
IEA Pre-/Post-Arrival Comparison				
Application Initiated:	Complete Applications	Registrations	Registration to Application Ratio	Median Time to Registration (years)
Pre-Arrival	107	3	3%	3.9
Post-Arrival	1,309	105	8%	0.1

In many professions, applicants applying pre-arrival are more successful than those who apply post-arrival. This may be due to better preparation and access to documents abroad.

In CPA Manitoba's case, pre-arrival applicants saw a lower application to registration percentage. Ninety-two per cent of complete IEA applications were made post-arrival. The low number of complete pre-arrival applications and registrations do not allow any conclusion about the advantages of pre-arrival applications on outcomes or timelines.

IEA to DA Registration Rate Comparison 2018 to 2022

FRPO collects application and outcome aggregate data on domestic applicants (DAs) to compare outcomes of DAs to IEAs. Data collection for DEAs began in 2018. Comparisons below to IEAs is for the 2018 to 2022 period. CPA Manitoba’s registration data indicates DAs have significantly higher application to registration ratios than IEAs.



Registration Timelines 2016 to 2022

IEA average, median time to registration

Time to registration 2016-2022	
Median	Average
0.1 year	2.0 year

For IEAs applying and registering in the 2016 to 2022 period, time to do so is quite short, well under a year.

These registration timelines are calculated using data from all applicants for whom complete timeline information has been collected. The majority of these applicants (77/108) came from applicants with recognised professional accounting designations for whom the PREP or PEP programs were not required.

IEA average, median time to registration by registration pathway

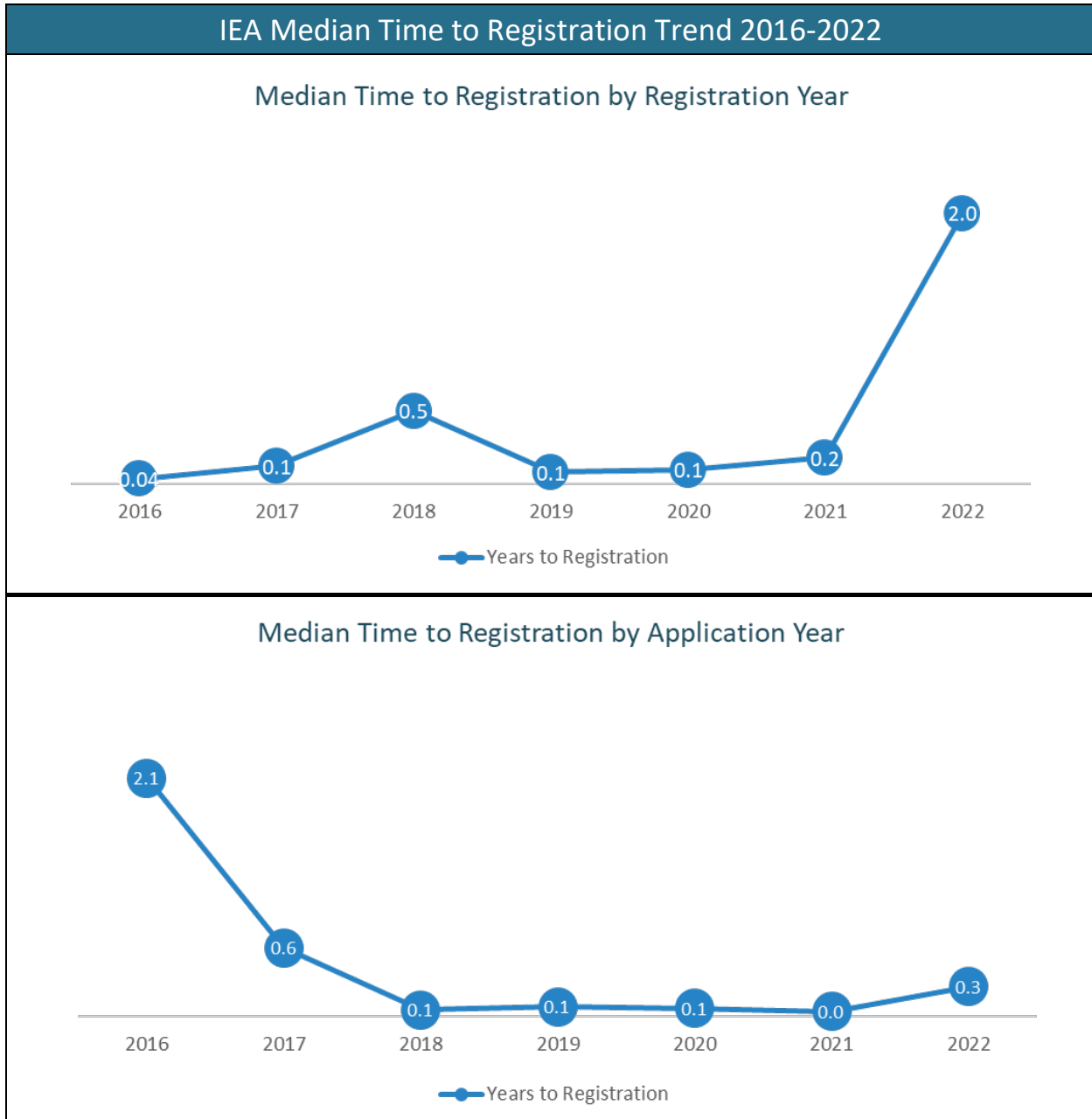
Median time to registration		Average time to registration	
MRA Pathway	PEP Pathway	MRA Pathway	PEP Pathway
0.1 year	3.2 years	0.2 years	3.1 years

For applicants registering as MRA qualified applicants, timelines are much shorter than for those needing to complete the PEP program.

Eighty-one per cent (77/108) of CPA Manitoba’s IEA registrations from 2016 to 2022 were from applicants recognised with professional accounting designations under various recognition agreements. There are nine registrations in this period from applicants completing the PEP programs and no registration for those required to complete some measure of the PREP program.

Trends

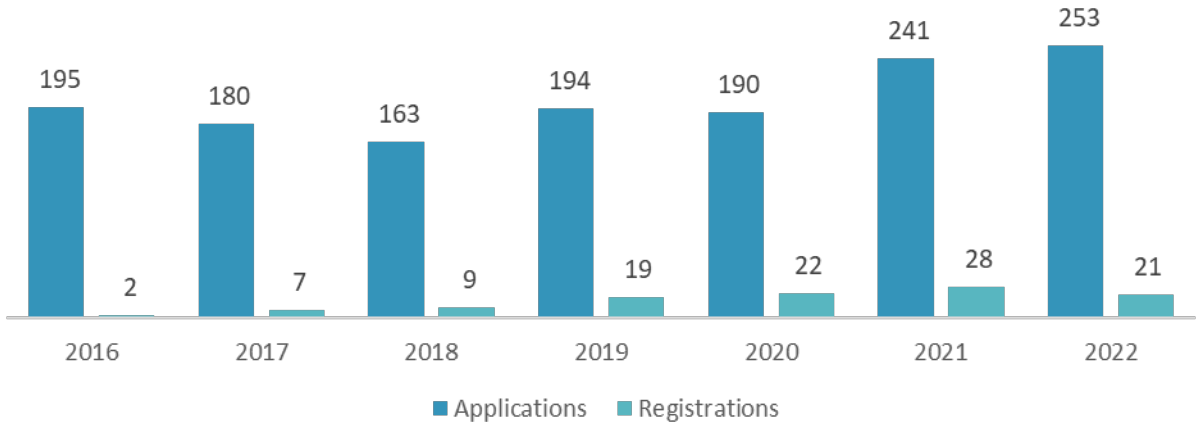
In this section, registration data is examined for the evidence of changes in registration rates and timelines over the five-year reporting period. In some cases, changes to assessment and registration practice can be identified impacting the registration data.



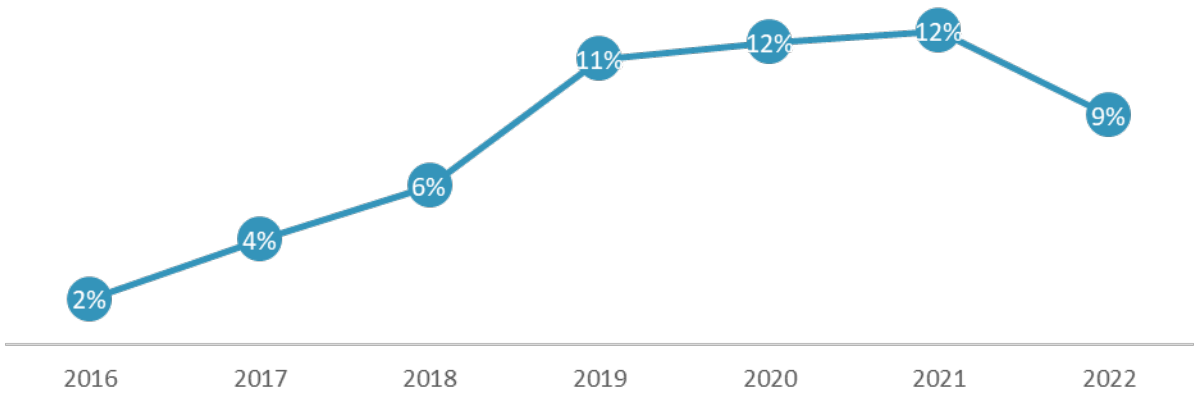
The graph above presents the median timeline to registration across a five-year period from 2016 to 2020. Timelines are short throughout the period. A relatively small percentage of registrations (9/59) are from PREP applicants who took significantly longer to register than the MRA applicants. Longer median registration timelines reflected in some years in these graphs reflect when these PREP applicants applied and when they were registered. No trend toward longer or shorter registration timelines can be seen in this data.

IEA Registration Ratio and Rate Trend

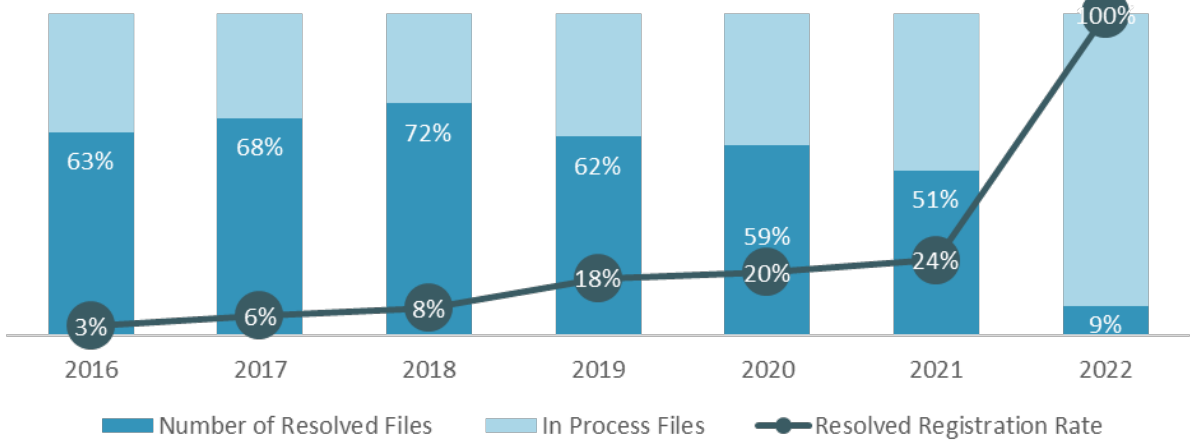
IEA Applications and Registrations by Year



Registration to Application Ratio by Year 2016-2022



Resolved Registration Rate by Year as of 2022



IEA application to registration ratios are slightly higher in the last couple of years of the 2016 to 2020 reporting period. Resolved registration rate also improves in the latter two years. Although the number of unresolved, in process applicants in these reporting years tempers any definitive statement, there appears to a slight trend to increasing registration rates.

Improving registration rates in this professions makes sense as those undertaking the PEP and/or PREP registration pathways will take several years to complete, with few registrations occurring in the early reporting years.

Data Collection Moving Forward

The quality of the assessment and registration data provided by CPA Manitoba for the 2016 to 2022 period is excellent. IEA outcomes and timelines are presented throughout the registration process and IEA registration pathways are clear.

At this time, there is no need to introduce new elements or values to the data template. Moving forward, future data reporting will provide a larger reporting window and support more insightful analysis with a more definitive identification of trends and outcomes.

In collaboration with FRPO, CPA Manitoba has a history of working to improve data collection. This has involved implementing and revamping data collection tools and documents, providing annual data submissions and validating data submissions. FRPO appreciates CPA Manitoba's commitment, work and collaboration on data reporting.