
Chartered Professional Accountants
of Nova Scotia

Fair Registration Practices Act (FRPA)
Review Report
June 20, 2022

Province of Nova Scotia

EXECUTIVE SUMMARY

The Chartered Professional Accountants of Nova Scotia (CPANS) is specifically named in the *Fair Registration Practices Act* (FRPA or “the Act”) as a “regulating body” that is subject to the Act. Section 6 of the Act summarizes the “Duty” of each “regulating body”, including CPANS, as follows:

Duty of regulating body

6 *A regulating body has a duty to carry out registration practices that are transparent, objective, impartial and procedurally fair.*

The Review Officer, appointed under Section 13 of the Act and under the authority provided for under Sections 14 and 16 of the Act, facilitated a FRPA Review, which was initiated on February 28, 2022 and resulted in this final report. The purpose of this FRPA Review at the outset was:

- 1) To determine the current compliance status with the FRPA and, in particular, the fulfillment of above quoted “Duty” of a regulating body”; and
- 2) If areas of non-compliance are identified, to facilitate a path back to compliance through the requirement to develop an Action plan containing specific actions and completion dates as well as the requirement of progress reports on that Action plan until compliance is achieved.

The current compliance status was determined based on CPANS’s responses to 12 review questions, as well as corroborating information on CPANS’s website (www.cpans.ca). Upon review of this information, no compliance issues were identified and therefore no Action Plan was required. The review questions, CPANS’s responses, and the assessment of those responses based on compliance criteria are detailed in this report.

As required under Subsections 16(8) of the Act, another review will be conducted on CPANS’s registration practices within 5 years of the date of this report.

The collaboration and cooperation of the Chartered Professional Accountants of Nova Scotia throughout this review process is gratefully acknowledged.

Sincerely,



Frank Reinhardt
Review Officer, Fair Registration Practices Act (FRPA)

TABLE OF CONTENTS

EXECUTIVE SUMMARY	ii
TABLE OF CONTENTS	iii
I: INTRODUCTION	1
1.1. THE FAIR REGISTRATION PRACTICES ACT	1
1.2. OVERVIEW OF THE REGULATING BODY	1
II: QUANTITATIVE DATA - 2021.....	5
III: ANALYSIS OF REGISTRATION PRACTICES	6
SECTION I: INFORMATION AND REGISTRATION PROCEDURES	6
SECTION II: ASSESSMENT CRITERIA AND COMMUNICATION OF DECISION PROCESSES	17
SECTION III: INTERNAL REVIEW/APPEAL PROCESS	20
V: ACKNOWLEDGEMENTS:	24

I: INTRODUCTION

1.1. THE FAIR REGISTRATION PRACTICES ACT

[The Fair Registration Practices Act](#) (FRPA; the Act) applies to 49 [regulatory bodies](#) in Nova Scotia, covering over 62 occupations and 21 designated trades. A regulatory body (regulatory authority or regulator) sets the standards and regulates how people practice as members of an occupation or trade. Everyone who practices within a regulated occupation or trade must register with the regulatory body.

The FRPA mandates that regulating bodies carry out registration practices that are transparent, objective, impartial and procedurally fair. Section 16(2) of the FRPA states: “Every regulating body shall review its registration practices in accordance with this Section and shall file a report on the results of the review with the Review Officer for the reporting period.” This review process is to occur as per the Act and if items are deemed to be noncompliant with the FRPA, an Action Plan is required to be completed by the regulating body. The intent of the Action Plan is to identify how the items of noncompliance are progressing to ensure compliance, fairness, and transparency, as required by the Act.

1.2. OVERVIEW OF THE REGULATING BODY

Name of Regulating Body:	Chartered Professional Accountants of Nova Scotia
Review Questions Due:	2022-03-17
Date Submitted:	2022-03-17

Chartered Professional Accountants of Nova Scotia (“CPA Nova Scotia”) is the provincial regulating body for Chartered Professional Accountants (“CPAs”). The CPA designation is recognized across all Canadian provincial jurisdictions as the pre-eminent accounting designation. With more than 4,000 active members in Nova Scotia and over 200,000 members across Canada, CPAs provide crucial financial expertise to businesses and individuals in every sector of the economy. In Nova Scotia, only CPAs can be issued a public accounting licence to offer the practice of public accounting to the public.

Its purpose, as set out in the [Chartered Professional Accountants Act](#), Section 5, is as follows:

(5) In order to serve and protect the public interest in the practice of chartered professional accounting, CPA Nova Scotia shall:

(a) preserve the integrity of the accounting profession;

- (b)* maintain public confidence in the ability of the accounting profession to regulate itself;
- (c)* govern and regulate the practice of the profession and govern and regulate registrants and registered firms in accordance with this Act and the by-laws, including:
 - (i)* establishing, maintaining, developing and enforcing:
 - (A)* standards of qualification for registration and continuation of Registration;
 - (B)* standards of practice; and
 - (C)* standards of professional ethics, knowledge, skill and proficiency;
 - (ii)* regulating the provision of regulated services;
 - (iii)* licensing members to engage in the practice of public accounting;
 - (iv)* regulating the practice, competence and professional conduct of registrants and registered firms; and
 - (v)* regulating the use of protected designations in accordance with this Act and the by-laws;
- (d)* promote and foster greater public awareness of the practice of chartered professional accounting;
- (e)* promote and increase the professional knowledge, skill and proficiency of registrants and registered firms in financial reporting, strategy and governance, management accounting, audit, assurance, finance and taxation and other matters relating to the practice of chartered professional accounting;
- (f)* where not inconsistent with the public interest, advance the professional interests of registrants and registered firms; and
- (g)* do such other lawful acts and things as are incidental to the attainment of the purposes and objects of CPA Nova Scotia.

Organizational Description

CPA Nova Scotia employs 14 full and part time staff, within the following 4 departments:

- Office of the Chief Executive Officer, employs 3 staff members. Responsibilities include:
 - strategic direction of the organization;
 - member of CPA Canada Council of Chief Executives; support the Board and Committees; and
 - communications.

- Regulatory Services team consists of 6 employees. Responsibilities include:
 - registration function of members and firms including applications, resignations, and renewals;
 - to set and enforce high professional standards through ongoing professional education; support, and practice inspections;
 - delivery of a robust complaints and discipline process including fitness to practice; and
 - licensing and renewal of members engaged in public accounting.
- Member Services consists of 4 staff members. Responsibilities include:
 - member engagement;
 - continuing professional development; and
 - provision of appropriate services and support for members.
- Finance and Administration consists of 2 staff members. Responsibilities include:
 - budgeting and financial management;
 - technological infrastructure;
 - facilities; and
 - human resource function.

Active Membership Requirements

To maintain active membership, members are responsible to file annual declarations, pay fees, file and maintain the minimum continuing professional development (CPD) requirements by March 31st annually and in some cases, maintain professional liability insurance. The membership renewals and the CPD requirements are maintained within the online portal.

All members are required to adhere to the CPA Code of Professional Conduct and the CPA Nova Scotia By-Laws which governs registration requirements, firm registration requirements, professional standards, practice inspections and CPD.

Registration Requirements

To be eligible for membership, students and candidate must complete the educational, examination and practical experience requirements of CPA Canada through the CPA Atlantic School of Business (CPA ASB). The educational prerequisites and examination are offered through CPA ASB. The professional experience competencies of candidates are also assessed by CPA ASB.

CFTA Transfers

The profession, like others, is regulated at the provincial level but also has a strong national body (CPA Canada) which provides a level of coordination and consistency across the country. Generally speaking, members in good standing with another provincial CPA body are eligible for membership with CPA Nova Scotia. Such members are entitled to use their professional designation(s) in the manner prescribed within the *Chartered Professional Accountants Act (Nova Scotia)*.

International Applicants

CPA Canada has a team of professionals dedicated to assessing international accounting bodies on behalf of the all the provincial CPA bodies. CPA Canada currently has ten (10) Mutual Recognition Agreements (MRA) with various international accounting bodies. All agreements require the approval of each provincial CPA body and CPA Bermuda. An international applicant's pathway to membership is established through the MRA. Streamlined bridging programs have been developed by CPA Canada to meet any additional qualifications requirements efficiently and depending on the pathway established under the MRA. This is only available to applicants who hold a designation with an international accounting body recognized under a MRA.

It should be noted that professional accounting is regulated differently in different places, and some international accounting bodies are specific to a country, while other accounting credentials span multiple countries. In each case, international bodies are fully assessed against standard criteria. It is also the case that the profession is actively assessing international accounting designations regularly and intends to continue expanding its network of pre-approved countries.

In addition to the ten Mutual Recognition Agreement, two international accounting bodies have been assessed as not meeting CPA Canada's education or experience requirements but do qualify for advanced standing at the CPA Atlantic School of Business under a Memorandum of Understanding (MOU).

A professional accountant from a country with which we do not have a MRA, may apply for advanced standing with the CPA Atlantic School of Business. All international applicants who do not hold a designation recognized through an exiting MRA will have to write the CPA Common Final Examination (CFE) and demonstrate that their work experience meets the required CPA competencies.

Types of Licences Issued to CPAs

Some CPAs also hold a "Public Accounting Licence" in addition to their designation. Within our membership of 4000 only 215 hold a Public Accounting Licence as of March 8, 2022.

Public accounting includes members issuing or signing an audit report, a review engagement report, or agreed upon procedures. This does not apply to all members in the practice of public accounting; it applies to individual members who are responsible for the issuance of audit reports, review engagements, or other assurance reports. Typically, this would be the engagement partner in a CPA firm. There are currently two categories of public accounting licences: Audit and Review.

II: QUANTITATIVE DATA - 2021

Quantitative data is collected from regulating bodies each year by way of a data survey. The following is a copy of the information provided by the *Chartered Professional Accountants of Nova Scotia*, covering the year 2021, in fulfillment of the quantitative reporting requirements under Section 15 of the FRPA:

Total Practicing Members*:	4056
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* As of December 31, 2021

Applications				
	Successful ¹	Unsuccessful ¹	In Progress ²	Total ³
New	119	0	0	119
Interprovincial	68	0	0	69
International	35	2	2	42

1. Refers to registration decisions rendered within the reporting year regardless of when the applications were received.

2. Refers to applications, regardless of when they were received, for which registration decisions were still pending on December 31 of the reporting year.

3. Total number of applications received in the reporting year, including withdrawn applications. Does not necessarily equal to the sum of "successful", "unsuccessful" and "In Progress" applications, which may include some received prior to the reporting year.

Provinces of Origin of Interprovincial Applicants:	
Newfoundland and Labrador	4
Prince Edward Island	5
New Brunswick	16
Ontario	23
Alberta	10
British Columbia	7
Yukon	1
Northwest Territories	2
Total	68

Country of Origin of International Applicants:	
Australia	1
China	1
India	7
Pakistan	1
United Kingdom	19
United States of America	13
Total	42

Internal Reviews*:	2
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*Reviews of registration decisions conducted at the request of unsuccessful applicants.

III: ANALYSIS OF REGISTRATION PRACTICES

As per Section 16 of the Act, the registration practices of a regulating body must be reviewed, and a public report produced. The FRPA Program works with regulatory bodies to assess the registration practices against the compliance criteria and develop an Action Plan to help each organization comply with the Act and improve registration practices, if applicable.

The *Chartered Professional Accountants of Nova Scotia* responses to the FRPA Review Survey are detailed below, along with the review findings determined by the Review Officer in accordance with the Act.

SECTION I: INFORMATION AND REGISTRATION PROCEDURES

This section asks questions about all practices and policies your organization may use to provide information to the applicant during the registration process. The registration process includes the actions required to be taken by individual applicants, and any documentation required to be submitted which will be used to assess the applicant's request for registration. Documentation examples could include transcripts, certificates, job descriptions, articles, letters of support, and evaluations. All communication to and from the applicant should be clear and understandable to all individuals, including those who may have received their qualifications outside of Canada.

QUESTION 1, "REGISTRATION OF NEW APPLICANTS":

Explain, in detail, the requirements for registration. Requirements include: 1) qualifications; 2) a list of the documentation an applicant must submit; and 3) the registration process and how requirements are met – from start to final decision. If there are steps (such as an exam or experience requirement) that take place as a part of the registration process, please include. Also, explain how this information is communicated to applicants. Include a link(s) to information published in the public domain.

Alignment with the FRPA: Section 7(c), 9(a), 16(3)(a), (b), (e) and (g)

RESPONDENT ANSWER

Use the chart provided to identify each type of license issued (practicing). In the rows below identify the documentation required, a step-by-step overview of the registration process, and how information is communicated for each type of license issued.

A. LICENSE TYPE	Membership – Completion of Canadian CPA Program through CPA Atlantic School of Business
QUALIFICATIONS (LIST)	Completed CPA PEP program with CPA Atlantic School of Business Passed Common Final Examination (CFE) Completed 30 months of practical experience
DOCUMENTATION (LIST)	<ol style="list-style-type: none"> 1. Application for Membership 2. Payment of application fee
REGISTRATION PROCESS AND HOW REQUIREMENTS ARE MET BY APPLICANT (STEP-BY-STEP)	<ol style="list-style-type: none"> 1. Once a candidate has completed the Common Final Examination (CFE), and they have submitted their final Practical Experience Report with the CPA Atlantic School of Business (CPA ASB), the CPA ASB will review the candidate's file to determine whether they have met the education, examination, and experience requirements. 2. The CPA ASB will confirm to CPA Nova Scotia that a candidate has met the education, examination, and experience qualifications for members, consistent with the CPA Canada requirements. Application instructions are sent from CPA Nova Scotia to candidates via email. 3. Applications are considered by the Registration Committee of CPA Nova Scotia. Included in the application are references from two (2) Canadian Chartered Professional Accountants in good standing, who have known the individual for a minimum of one year. 4. Application is approved, approved with conditions, or denied.
COMMUNICATION OF INFORMATION (DESCRIBE & ADD ANY RELEVANT LINKS)	<p>Decision letters are emailed to applicants.</p> <p>Information on admission via this route is on our website: https://www.cpans.ca/web/CPANS/Becoming_a_CPA/Becoming_a_Member/Candidates_Completing_the_CPA_ASB_Requirements/CPANS/Become_A_CPA/Candidates_completing_the_CPA_Atlantic_School_of_Business_CPA_ASB_Requirements.aspx?hkey=33f8e00d-33a9-4725-84be-8b128fdcd609</p>
B. LICENSE TYPE	Audit Licence
QUALIFICATIONS (LIST)	<ol style="list-style-type: none"> 1. Member of CPA Nova Scotia 2. Successfully completed the Post-Designation-Public-Accounting (PDPA) exam unless exempted under Section 1 or Section 2 of the Public Accounting Licensure Requirements. 3. The Experience Requirements specifically in Audit through 1 of 2 routes:

		<p>a) two years post designation experience within the last five years under supervision at a pre-approved training office (or another registered firm with a licensed public accountant approved by the Committee) in the member’s intended area of practice, where at least 500 chargeable hours in assurance are obtained (up to 18 months of experience earned pre-qualification in a path approved to train applicants in audit or assurance may be recognized if it was earned in the preceding five-year period). Submit a Licensed Engagement Supervisor Declaration</p> <p>OR</p> <p>b) 1,250 assurance chargeable hours, of which 625 hours are in performance of audit services, in the intended area of practice, for the <u>audit licence</u> or 625 hours are in performance of other review services for the <u>review licence</u> at a pre-approved training office in the most recent five-year period. Internationally trained member are permitted to submit the Practical Experience Certification Form for Internationally Trained Accountants if the most recent five-year period is outside of a CPA Canada jurisdiction.</p> <p>[Note: Members who are currently licenced in another CPA Canada jurisdiction are exempt from the Public Accounting Licensure Requirements under CFTA.</p>
	DOCUMENTATION (LIST)	<ol style="list-style-type: none"> 1. Public Accounting Licence Application Form for CPA Members; or 2. Public Accounting Licence Application Form for Affiliate CPA Members 3. Licensed Engagement Supervisor or the Practical Experience Certification Form
	REGISTRATION PROCESS AND HOW REQUIREMENTS ARE MET BY APPLICANT (STEP-BY-STEP)	<ol style="list-style-type: none"> 1. After applicants come into membership and they meet the requirement, fill in the Licence Application Form. 2. CPA Nova Scotia Staff reviews the application to ensure the application is complete, and submits to the Public Accounting Licensing Committee 3. Applications are considered by the Public Accounting Licensing Committee. 4. Applications are either approved, approved with conditions, or denied
	COMMUNICATION OF INFORMATION (DESCRIBE & ADD ANY RELEVANT LINKS)	Decision letters are emailed to applicants.
	C. LICENSE TYPE	Review Licence
	QUALIFICATIONS (LIST)	<ol style="list-style-type: none"> 1. Member of CPA Nova Scotia 2. The Post-Designation-Public-Accounting (PDPA) exam. 3. The Experience Requirement specifically in the area of Review through 1 of 2 routes: <p>c) two years post designation experience within the last five years under supervision at a pre-approved training office (or another registered firm with a licensed public accountant approved by the Committee) in the member’s intended area of practice, where at least 500 chargeable hours in reviews are obtained (up to 18 months of experience earned pre-qualification in a path approved to</p>

		<p>train applicants in audit or assurance may be recognized if it was earned in the preceding five-year period). Submit a Licensed Engagement Supervisor Declaration</p> <p>OR</p> <p>d) 1,250 assurance chargeable hours, of which 625 hours are in performance of audit services, in the intended area of practice, for the <u>audit licence</u> or 625 hours are in performance of other review services for the <u>review licence</u> at a pre-approved training office in the most recent five-year period. Internationally trained member are permitted to submit the Practical Experience Certification Form for Internationally Trained Accountants if the most recent five-year period is outside of a CPA Canada jurisdiction.</p> <p>Note: Members who are currently licenced in another CPA Canada jurisdiction are exempt from the Public Accounting Licensure Requirements.</p>	
	DOCUMENTATION (LIST)		
	REGISTRATION PROCESS AND HOW REQUIREMENTS ARE MET BY APPLICANT (STEP-BY-STEP)		
	COMMUNICATION OF INFORMATION (DESCRIBE & ADD ANY RELEVANT LINKS)		
REVIEW FINDINGS	Compliance Criteria:		Compliant? (YES/NO)
(To be completed by the FRPA Review Officer)	Requirement that the regulating body:		
	• provides information about its registration practices in a clear and understandable form;		YES
	• explains the qualifications required for registration;		YES
	• identifies documentation of qualifications that must accompany an application;		YES
	• explains the registration process and how requirements for registration are to be met;		YES
	• explains how information is communicated;		YES
• provides information in a publicly accessible manner; and		YES	
Comments, to be completed by the FRPA Review Officer:			
Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS's home page (www.cpan.ca) on April 4, 2022, and with the information provided above.			

QUESTION 2, “REGISTRATION OF INTERNATIONAL APPLICANTS”:

Do you have a registration process for applicants who have international qualifications? If so, describe the process and include a list of the documentation an applicant must submit. How is information on the registration process communicated to applicants with international qualifications? Include a link(s) to information published in the public domain.

Alignment with the FRPA: *Section 7(c), 9(a) and 16(3)(b), (e), (g)*

RESPONDENT ANSWER	Use the chart provided to identify each type of license issued (practising). In the rows below identify the documentation required, a step-by-step overview of the registration process, and how information is communicated for each type of license issued.	
	A. LICENSE TYPE	Membership
	DOCUMENTATION (LIST)	<ol style="list-style-type: none"> 1. International Applicant Form 2. Proof of legal name 3. Detailed, chronological resume 4. Completed Certification of Membership with a GAA Member Body form – must be sent directly to CPA Nova Scotia 5. Official transcript from GAA member body to be sent directly to CPA Nova Scotia 6. Evidence of legal entitlement to work in a CPA Canada jurisdiction or be prepared to provide evidence of entitlement to work within the first two years of membership.
	REGISTRATION PROCESS AND HOW REQUIREMENTS ARE MET BY APPLICANT (STEP-BY-STEP)	<ol style="list-style-type: none"> 1. Once a complete application is received, they are considered by the Registration Committee of CPA Nova Scotia. 2. Applications are either approved, approved with conditions, or denied.
	COMMUNICATION OF INFORMATION (DESCRIBE & ADD ANY RELEVANT LINKS)	<p>Decisions letters are emailed to applicants Information on admission via this route is on our website: https://www.cpans.ca/web/CPANS/Becoming_a_CPA/Becoming_a_Member/Internationally_Designated_Accountants/CPANS/Become_A_CPA/International_Designated_Accountants.aspx?hkey=74c2c1b9-7d8f-489e-ab88-3f96460c9282</p>
	B. LICENSE TYPE	Audit Licence – Same information as included in Question 1
	C. LICENSE TYPE	Review Licence – Same information as included in Question 1
	If you do not have a process, please explain.	
REVIEW FINDINGS (To be completed by	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	<ul style="list-style-type: none"> • provides information about its registration practices in a clear and understandable form to individuals who received their qualifications outside Canada; 	YES
	<ul style="list-style-type: none"> • identifies documentation of qualifications that must accompany an application; 	YES

the FRPA Review Officer)	<ul style="list-style-type: none"> explains the registration process and how requirements for registration are to be met; 	YES
	<ul style="list-style-type: none"> explains how information is communicated; 	YES
	<ul style="list-style-type: none"> provides information in a publicly accessible manner; and 	YES
<p>Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpan.s.ca) on April 4, 2022, and with the information provided above.</p>		

QUESTION 3, “REGISTRATION OF INTERPROVINCIAL APPLICANTS”:

Do you have a registration process for applicants who are registered/licensed in another jurisdiction in Canada (CFTA transfers)? If so, describe the process and include a list of the documentation an applicant must submit. How is information on the registration process communicated to applicants who are CFTA transfers? Include a link(s) to information published in the public domain.

Alignment with FRPA: *Sections 3, 7(c), 9(a) and 16(3)(b), (e), (g)*

CFTA transfers: applicants who are currently registered/licensed in another jurisdiction in Canada, in accordance with the Canadian Free Trade Agreement (CFTA).

RESPONDENT ANSWER	Use the chart provided to identify each type of license issued (practising). In the rows below identify the documentation required, a step-by-step overview of the registration process, and how information is communicated for each type of license issued.	
	A. LICENSE TYPE	Membership – member of another CPA Canada jurisdiction
	DOCUMENTATION (LIST)	Application for Membership – Extra-Provincial Provincial Body Confirmation
	REGISTRATION PROCESS AND HOW REQUIREMENTS ARE MET BY APPLICANT (STEP-BY-STEP)	<ol style="list-style-type: none"> Must submit the Membership Application – Extra-Provincial form Provincial Body Confirmation Form – confirmation of membership must be provided directly by the provincial body in the prescribed form and emailed directly to CPA Nova Scotia Applicants’ applications are considered by the Registration Committee of CPA Nova Scotia. Applications are either approved, approved with conditions, or denied.
	COMMUNICATION OF INFORMATION (DESCRIBE & ADD ANY RELEVANT LINKS)	Decisions letters are emailed to the applicant. Information on admission via this route is on our website: https://www.cpan.s.ca/web/CPANS/Becoming_a_CPA/Becoming_a_Member/Members_of_Another_CPA_Provincial_Body/CPA_NS/Become_A_CPA/Members_of_Another_CPA_Provincial_Body.aspx?hkey=7e5c31b8-6068-44e3-bff8-bc59b558b83f

	B. LICENSE TYPE	Audit Licence – Same Information as included in Question 1
	C. LICENSE TYPE	Review Licence – Same Information as included in Question 1
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	• has a streamlined process to license applicants certified in another Canadian jurisdiction that regulates the same occupation;	YES
	• identifies documentation of qualifications that must accompany an application;	YES
	• explains the registration process and how requirements for registration are to be met;	YES
	• explains how information is communicated;	YES
	• provides information in a publicly accessible manner; and	YES
Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpans.ca) on April 4, 2022, and with the information provided above.		

QUESTION 4, “REGISTRATION PROCESS FEES”:	
Do you charge a fee for the registration process? If so, describe the fee and explain how this information is communicated to applicants. Include a link to information published in the public domain. If there is a third-party process with associated fees, please explain. Provide a link to any published information.	
Alignment with the FRPA: <i>Section 7(f) and 16(3)(d)</i>	
RESPONDENT ANSWER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Describe and explain: There is an application fee for candidate applicants from the CPA program as well as for international applicants. Candidate applicants are sent an invoice (via email) for the application fee at the time they are advised that they qualify to apply for membership. The information that a fee is required is also in the information on our website: https://www.cpans.ca/web/CPANS/Becoming_a_CPA/Becoming_a_Member/Candidates_Completing_the_CPA_ASB_Requirements/CPANS/Become_A_CPA/Candidates_completing_the_CPA_Atlantic_School_of_Business_CPA_ASB_Requirements.aspx?hkey=33f8e00d-33a9-4725-84be-8b128fdcd609 International applicants are advised of the required fee in the application packages available on our website:

	https://www.cpans.ca/Web/Documents/Internationally%20Designated%20Accountants/0222_GAA%20Member%20Bodies%20Application%20Package%20Rev3%2025NOV2021%20FINAL.pdf	
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	• provides information setting out any fees for registration in a clear and understandable form;	YES
	• describes the fees even if they are not applicable or are \$0; and	YES
	• provides information about fees in a publicly accessible manner.	YES
Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS's home page (www.cpans.ca) on April 4, 2022, and with the information provided above.		

QUESTION 5, "ALLOWANCE FOR ALTERNATIVE DOCUMENTATION":

When documentation cannot be obtained by an applicant for reasons beyond their control, do you advise the applicant about what alternative documentation could be supplied that may be acceptable to the regulating body? (Example: a sworn statement in lieu of full documentation.) If so, explain. How is this information communicated to applicants? Provide a link to information published in the public domain.

Alignment with the FRPA: *Sections 7, 9 and 16(3)(c)*

RESPONDENT ANSWER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain: Membership: All individuals applying for membership are required to provide information from their professional accounting body. We can alternative information to confirm their membership consistent with the information directly with the international body. The Alternative Documentation Policy is available to all applicants and is publicly available on our website at: https://www.cpans.ca/web/CPANS/Become_A_CPA/International_Designated_Accountants.aspx Audit Licence: Members seeking a public accounting licence are not required to provide specific documentation, rather the application is based on work experience and education collected in the Initial Licence Application Form. All the education documentation is received through the membership application, and the work experience is provided in each licence application. The Initial Licence Application is available to the public on our website at: https://www.cpans.ca/web/CPANS/Firms/Copy_of_Public_Accounting_Certification.aspx The International Practical Experience Certification Form is available on our website, and it intended for applicants who's work experience is obtained outside of a CPA Canada Jurisdiction. Within the form (Section 10) there are alternative documentation allowances if an applicant is unable to provide 3 rd party confirmation.
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	<p>The International Practical Experience Certification is available to the public on our website at: https://www.cpans.ca/web/CPANS/Firms/Copy_of_Public_Accounting_Certification.aspx</p> <p>Review Licence: Members seeking a public accounting licence are not required to provide specific documentation, rather the application is based on work experience and education collected in the Initial Licence Application Form. All the education documentation is received through the membership application, and the work experience is provided in each licence application. The Initial Licence Application is available to the public on our website at: https://www.cpans.ca/web/CPANS/Firms/Copy_of_Public_Accounting_Certification.aspx</p> <p>All applicants are provided with International Practical Experience Certification Form if their work experience is obtained outside of a CPA Canada Jurisdiction. Within the form (Section 10) there are alternative documentation allowances if an applicant is unable to provide 3rd party confirmation.</p> <p>The International Practical Experience Certification is available to the public on our website at: https://www.cpans.ca/web/CPANS/Firms/Copy_of_Public_Accounting_Certification.aspx</p>	
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	• provides clear and understandable information with respect to acceptable alternative documentation;	YES
	• advises applicants on what alternative information may be supplied when they cannot obtain documentation for reasons beyond their control; and	YES
	• provides information about acceptable alternative documentation in a publicly accessible manner.	YES
<p>Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpans.ca) on June 10, 2022, and with the information provided above. Notably, compliance was achieved through the process of this FRPA review, which resulted CPANS’ Alternative Documentation Policy being posted to CPANS’ website.</p>		

QUESTION 6, “SUPPORT PROVIDED TO APPLICANTS DURING THE REGISTRATION PROCESS”:

Do you provide any support to applicants during the registration process? If so, describe the type of support provided. (Examples: contact information, explanation of registration requirements, translation services, etc.). How is information about supports communicated to applicants? Provide a link to information published in the public domain.

Alignment with the FRPA: *Sections 7(e) and 16(3)(k)*

RESPONDENT ANSWER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>If yes, describe: Telephone and email support for any questions regarding the application process. Staff frequently consults with applicants via email and telephone. There are circumstances where an applicant will request a meeting in person which we will accommodate. A link to Resources for International Applicants is also available on our website: https://www.cpans.ca/web/CPANS/Become_A_CPA/Resources_for_International_Applicants.aspx</p>
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	as well as FAQs: https://www.cpans.ca/web/CPANS/Become_A_CPA/FAQ.aspx .	
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	• provides support to the applicant during the registration process;	YES
	• describes the type of support provided to the applicant during the registration process; and	YES
	• provides information about the type of support provided to applicants during the registration process in a publicly accessible manner.	YES
Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS's home page (www.cpans.ca) on April 5, 2022, and with the information provided above.		

QUESTION 7, "ACCOMMODATION PRACTICES FOR APPLICANTS WITH A PHYSICAL OR MENTAL DISABILITY":

Do you have a description of existing accommodation practices for applicants with a physical or mental disability? If so, describe how an applicant would request an accommodation and how requests are considered. How do you make this process available to applicants in a transparent, objective, impartial and procedurally fair manner? Include a link to information published in the public domain.

Alignment with the FRPA: *Section 6, 16(3)(h)*

Reference: [Human Rights Act \(nslegislature.ca\)](http://nslegislature.ca)

RESPONDENT ANSWER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe: CPA Nova Scotia will make reasonable efforts to accommodate applicants seeking membership and members seeking renewals with special needs throughout the Registration Processes. Application for accommodation can be made, in writing, to the Registrar. Requests for accommodation must include: <ul style="list-style-type: none"> • the nature of the disability, • the type of accommodation being requested, and • where available, a description of what accommodations the applicant has received in the past. Depending on the nature of the disability and the type of accommodation being requested, the Registrar may request that the applicant provide additional evidence to support their request. Such additional evidence may include, but is not limited to, a formal medical diagnosis, or documentation from a health practitioner explaining the need for the accommodation being requested. Further information can be found in the document on our website here: https://www.cpans.ca/web/CPANS/Accommodation_Policy.aspx .
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REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	<ul style="list-style-type: none"> has a description of existing accommodation practices for applicants with a physical or mental disability; 	YES
	<ul style="list-style-type: none"> has a clear process for applicants to request an accommodation and understand how requests will be considered; and 	YES
	<ul style="list-style-type: none"> provides a description of accommodation practices in a publicly accessible manner. 	YES
<p>Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpan.s.ca) on April 4, 2022, and with the information provided above.</p>		

QUESTION 8, “ACCESS TO REGISTRATION RECORDS”:

Do you have a documented process by which an applicant can request access to their registration records? If so, describe how an applicant can make this request, any exclusions to information that can be provided, and any fees that may apply. Include a link to any published information, if available.

Alignment with the FRPA: *Sections 12(1) through (5) and 16(3)(j)*

RESPONDENT ANSWER	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, describe: CPA Nova Scotia will provide an individual applying for membership (“an applicant”) with access to records held by CPA Nova Scotia that are held by CPA Nova Scotia that are related to the individual’s application. Requests must be made to the Registrar, in writing. CPA Nova Scotia will respond to requests within 30 days of receiving the request. CPA Nova Scotia will not provide access to the following documents that may form part of an applicant’s record:</p> <ul style="list-style-type: none"> documents subject to a legal privilege; reference letters, unless the provider of the reference letter explicitly authorizes that the letter be disclosed; documents that are prohibited from disclosure pursuant to an Act or Regulation; documents that are prohibited from disclosure by court order or order of a quasi-judicial tribunal; documents that could reasonably be expected to threaten or harm the mental or physical health or safety of another person; or documents that could negatively affect public safety or could undermine the integrity of the registration process <p>CPA Nova Scotia will provide an electronic copy of the applicant’s records at no extra cost. A flat fee of \$50.00 + HST will be charged as the cost of gathering and preparing an applicant’s records to be released and sent by mail. Paper copies of an applicant’s records, or copies by facsimile, at a cost of \$3.00 per page. If an applicant requests their records be sent by courier, the applicant shall pay the cost of the courier service.</p>
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	The policy is published on our website here: https://www.cpans.ca/WEB/Documents/Access%20to%20Records%20Request%20PolicyFINAL(August2018).pdf .	
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body:	Compliant? (YES/NO)
	• has an established process by which an applicant can make a request in writing for access to their registration records; and	YES
	• describes how an applicant can make a request, any exclusions to information that can be provided and any fees that may apply.	YES
Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpans.ca) on April 4, 2022, and with the information provided above.		

SECTION II: ASSESSMENT CRITERIA AND COMMUNICATION OF DECISION PROCESSES

This section will explore assessment practices and how these practices are communicated to an applicant. An assessment measures an applicant’s skills, knowledge, qualifications, and credentials against the standard that must be met by your regulating body to be granted a licence/certification. Information on the criteria (Examples: exam material, competency information, work experience, requirements, etc.) used for assessment, how that information is communicated to the applicant, and how final registration/application decisions are provided will be requested in this section.

QUESTION 9, “ASSESSMENT CRITERIA”:

Explain, in detail, the criteria used by the regulating body to assess if an applicant has met requirements to be registered/licensed. (Examples: competencies, pass marks, experience standards, etc.) Also, explain how this information is communicated to applicants. Provide a link(s) to information published in the public domain.

If there is a third-party assessor involved in the process, describe their role in the space provided.

Alignment with the FRPA: *Section 7(d), 16(3)(b) and (i)*

RESPONDENT ANSWER	<p>Explain the criteria used for assessment and how the information is communicated: To be eligible for membership an applicant must fall into one of the following: A) Have completed the education (Common Final Exam) and experience requirements outlined by CPA Canada and delivered by the Chartered Professional Accountants Atlantic School of Business and meet the requirements consistent with the CPA Nova Scotia By-laws (“ASB”), or B) Be a member of an international accounting body that is recognized by CPA Canada and CPA Nova Scotia under a Mutual Recognition Agreement consistent with the terms of the agreement and consistent with the CPA Nova Scotia By-laws; or C) Be a member of another CPA Canada jurisdiction and meet the requirements consistent with the CPA Nova Scotia By-laws.</p> <p>All applicant who are a member of an international accounting body that is recognized by CPA Canada and CPA Nova Scotia under a Memorandum of Understanding (MOU) are provided advanced standing on the Common Final Exam and also given recognition of prior work experience.</p> <p>All other applicants, which do not fall under an MOU, are assessed by a ASB for advanced standing considering their education and experience requirement to date against the CPA Canada program requirements.</p> <p>Is a third party involved in the assessment process?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, name the third-party(s) and describe their role: The Chartered Professional Accountants Atlantic School of Business (“ASB”) is a third-party assessment provider. ASB is a separate legal structure under the Societies Act and is registered to deliver education under the Career Colleges Act.</p> <p>ASB Reports to an independent Board of Directors. 2 of 10 board members are appointments from CPA Nova Scotia. ASB was created to service the five Atlantic region CPA provincial bodies (CPA Bermuda being a fifth body). None of the five provinces are large enough to effectively run our own educational program and the creation of ASB has allowed for economies of scale to achieve this.</p> <p>Applicants for membership must complete the education and experience requirements established by CPA Canada (and delivered by CPA ASB).</p>	
REVIEW FINDINGS	<p>Compliance Criteria: Requirement that the regulating body:</p> <ul style="list-style-type: none"> describes all criteria used to assess whether the requirements for registration have been met; explains how information is communicated; provides information in a publicly accessible manner; and 	<p>Compliant? (YES/NO)</p> <p>YES</p> <p>YES</p> <p>YES</p>

	<ul style="list-style-type: none"> describes the role of third-party assessors (if applicable). 	YES
<p>Comments, to be completed by the FRPA Review Officer: Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpan.s.ca) on April 4, 2022, and with the information provided above.</p>		

QUESTION 10, “COMMUNICATING REGISTRATION DECISIONS”:

Explain how you communicate registration decisions to applicants who are: a) successful; and b) not granted registration. Include the approximate length of time required to issue a registration decision, who makes the decision, and what information is provided with each type of decision.

Alignment with the FRPA: *Sections 8(b), (c), (d), 16(3)(l) and (m)*

RESPONDENT ANSWER	<p>Explain the registration decision communication process:</p> <p>a) Successful applicants: Successful applicants are issued an acceptance notification or an acceptance notification with conditions. Average length of time for a decision is 14 days from the time a complete application is received. The decision for acceptance or acceptance with conditions is the decision of the Registration Committee; however, written decision letters are issued by the Registrar. Information on use of designation, issuance of the membership certificate, responsibilities under the Act, By-Laws and Code of Professional Conduct, and continuing professional development reporting requirements are also provided. In cases where there are conditions, these conditions are also included in the letter.</p> <p>b) Applicants not granted registration: Unsuccessful applicants are issued an application decline notification which is a written decision letter from the Registration Committee, who makes the decision to deny the application. Information on application receipt, summary of assessment and decision, details of analysis, application deficiencies, decision, and next steps (including information on the appeals process) are included in the communication.</p>
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REVIEW FINDINGS	Compliance Criteria:	Compliant? (YES/NO)
	Requirement that the regulating body:	
	<ul style="list-style-type: none"> explains the process they use to communicate registration decisions, and the timeframe; 	YES
	<ul style="list-style-type: none"> provides written decisions to all applicants; 	YES
	<ul style="list-style-type: none"> provides applicants with reasons when registration has not been granted; 	YES
	<ul style="list-style-type: none"> provides information on programs/services available to support the future success of applicants, if applicable; and 	YES
	<ul style="list-style-type: none"> provides a description of the internal review process to applicants who are not granted registration. 	YES

Comments, to be completed by the FRPA Review Officer:
Compliance with all of above noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpan.s.ca) on April 4, 2022, and with the information provided above.

SECTION III: INTERNAL REVIEW/APPEAL PROCESS

Section 10 of the Act states “Where a regulating body does not provide registration to an applicant, the regulating body shall provide an internal review process within a reasonable time and shall inform the applicant of the internal review process and of the procedures and time frames for the internal review.” This section focuses on the internal review/appeal process, including opportunities for an applicant to provide new information for a decision and details surrounding the decision-makers involved in the internal review/appeal process. Additionally, information on the training provided to individuals who make internal review/appeal decisions will be required.

QUESTION 11, “INTERNAL REVIEW PROCESS”:

Do you have a documented internal review process for applicants who disagree with the registration decision? Provide a link to information published in the public domain.

If yes, describe the process including:

- time frames throughout the process; and
- opportunities available to the applicant to provide new information and make submissions with respect to their internal review; and
- how internal reviews decisions are communicated to applicants and what information is included with the decision; and
- who makes internal review decisions.

Alignment with the FRPA: *section 7(a) and 10, 16(3)(m) and (n)*

Internal review: a rehearing, reconsideration, review or appeal or other process provided by a regulating body in respect of the merits of a registration decision, regardless of the terminology used to describe the process.

**RESPONDENT
ANSWER**

- Yes
 No

If yes, explain:

The Registration Process for both individuals and organizations is outlined in Part 3 of the CPA Nova Scotia By-Laws. The mandate and authority of the Registration Appeals Committee is set-out in Part 3 under By-Laws 338 to 353.

The Registration Appeals process provides individuals and organizations an opportunity to seek a review of a decision made by the Registration Committee of CPA Nova Scotia.

As it relates to individuals, they will be informed of the registration appeal process when the Registration Committee denies an applicant any of the following:

- an application for registration;

- an application for renewal of registration;
- an application for reinstatement of registration;
- approving an application with conditions or restrictions; or
- issues a suspension or suspension lifting conditions.

The Notice of Appeal Form must be forwarded to CPA Nova Scotia within 30 days of receipt of the decision or notice being appealed.

1. When a Notice of Review Form is received, Staff will perform a bias check with the Registration Appeals Committee.
2. The Chair of the Registration Appeals Committee will schedule a hearing. Appropriate notice must be given to all parties. The Chair will have to consider the following, depending on the Appeal:
 - a. Any request for oral hearing.
 - b. How much time will be needed to prepare for a hearing.
 - c. How many witnesses or submissions will be required.
 - d. Any additional information or experts that may be required.
3. The Chair will collect all materials in which the decision was made and distribute the all the materials to the Appellant and CPA Nova Scotia.
4. Notify the appellant of the following in writing:
 - a. hearing date;
 - b. format of the hearing (oral or written submissions);
 - c. the reasonable opportunity, by way of this letter, to submit further information, following the receipt of the all materials (provided in Step 3), as per By-Law 34 Minimum 30 days is recommended; and
 - d. information that the written decision will be issued within 3 months following the hearing date.
5. Hold the Hearing, within 3 months of receipt of the Notice of Review Form.

Upon completion of the appeal, the committee may:

- overturn the decision under appeal;
- vary the decision under appeal; or
- dismiss the appeal; and
- may make an order for costs against a party.

Best efforts will be made to provide a written decision to the appellant within 90 days of the final decision. Communication via email or mail is at the applicant's preference.

The above process is available on our website under How Do I Become A CPA?/International Accountants Credential Recognition:

	https://www.cpans.ca/web/CPANS/Become_A_CPA/International_Designated_Accountants.aspx	
	If no, explain why not:	
REVIEW FINDINGS	Compliance Criteria:	Compliant? (YES/NO)
	Requirement that the regulating body:	
	• has a documented internal review process;	YES
	• describes time frames associated with the internal review process;	YES
	• describes opportunities the applicant has to provide new information and make submissions with respect to their internal review;	YES
	• describes how internal review decisions are communicated to applicants and what information is included with the decision;	YES
	• ensures that no one who acted as a decision-maker in respect of a registration decision can act as a decision-maker in an internal review; and	YES
• provides information on the internal review process in a publicly accessible manner.	YES	
Comments, to be completed by the FRPA Review Officer:		
Subsection 10(5) of the FRPA states:		
<i>(5) No one who acted as a decision-maker in respect of a registration decision may act as a decision-maker in an internal review in respect of that registration decision.</i>		
Although neither the answer provided above nor the information available on CPANS’s website (www.cpans.ca), as of June 10, 2022, confirms compliance with this section. CPANS provided the following written assurance, via a June 14, 2022 e-mail, that they do:		
I confirm <i>CPANS does in fact ensure that no one who acted as a decision-maker in respect of a registration decision can act as a decision-maker in an internal review in respect of that registration decision.</i> The principle of procedural fairness and objectivity is a core part of our training and the training manuals. The Registration and Registration Appeals Committee are entirely independent of each other and supported by a different staff compliment. Each member of the Registration Appeals Committee must confirm they have no conflict/bias prior to each Notice of Appeal.		
We will add the following to our website:		
The Registration Appeals Committee is independent of the Registration Committee. Any decision maker in respect of a registration decision issued by the Registration Committee can not participate in a review made by the Registration Appeals Committee.		

QUESTION 12, “INTERNAL REVIEW TRAINING”:

Have the decision-makers for the internal review received training on conducting on an internal review? If so, describe the training.

Alignment with the FRPA: *Sections 11 and 16(3)(p)*

RESPONDENT ANSWER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe: Training for the Registration Appeals Committee has included the following: <ul style="list-style-type: none"> • Review of Registration Practices including Registration Manual • Registration Appeals Committee Framework • Requirements of FRPA • Review of Authority of Public Inquiries Act • Review of CPA Nova Scotia Act, and By-Laws with focus on By-Laws 338-353. • Expectation of Hearing (oral and written submissions) • Review of the Registration Appeals Committee Manual including Impartiality, Confidentiality, Committee Terms of Reference and Registration Appeal Committee Guidelines The Registration Appeals Process and Committee training is described on the website at: https://www.cpans.ca/web/CPANS/Become_A_CPA/International_Designated_Accountants.aspx	
REVIEW FINDINGS	Compliance Criteria: Requirement that the regulating body: <ul style="list-style-type: none"> • ensures that internal review decision-makers have received training on conducting an internal review; and • describes the training. 	Compliant? (YES/NO) YES YES
Comments, to be completed by the FRPA Review Officer: Compliance with the above two noted compliance criteria, which indicates compliance with the above noted Sections of the FRPA, could be verified from CPANS’s home page (www.cpans.ca) on June 10, 2022, and with the information provided above. Notably, compliance was achieved through the process of this FRPA review, which resulted in CPNS posting additional information to CPANS’ website.		

V: ACKNOWLEDGEMENTS:

The *Chartered Professional Accountants of Nova Scotia* hereby declares that the information contained in this report is a true and accurate representation of their current registration practices.

SIGNATURE OF THE AUTHORIZED MEMBER OF THE REGULATING BODY:

X Anne Robinson

Name (print): Anne Robinson, CPA, CA Senior Director Regulatory Affairs, and Registrar_____

DATE: 2022-06-29