

November 2024

Registration Data Report

Chartered Professional Accountants of Manitoba

Contents

Executive Summary	1
Introduction	2
Membership	3
CPA-MB Members (2016 to 2023)	3
Registration Data - Applicants	4
Internationally Educated Applicants (2016 to 2023)	4
IEAs to CPA-MB as a per cent of all IEAs to Manitoba Regulated Professions (2016 to 2023)	5
IEA Top Countries of Education (2016 to 2023)	6
IEA Applications by Arrival Status (2016 to 2023)	6
Registration Data - Applicant Outcomes	7
IEA Registrations (2016 to 2023)	7
Registration Rate (2016 to 2023) - All IEAs	8
Registration Rate (2016 to 2023) - IEAs with a professional accounting designation	8
IEA Registration Rate by Year (2016 to 2023)	9
IEA Timelines to Registration (2016 to 2023)	9
IEA Average Registration Timelines by Year (2016 to 2023)	10
Appendix 1 - Process Map	11
Appendix 2 - Glossary of Terms	12

Executive Summary

This report presents registration data for the Chartered Professional Accountants of Manitoba (CPA-MB) from 2016 to 2023. Its purpose is to provide a statistical picture of application, assessment and registration outcomes for internationally educated applicants (IEAs) to CPA-MB over the last eight years.

CPA-MB has seen a rise in membership to 7,897 in 2023 from 7,366 in 2016.

In the 2016 to 2023 reporting period, 1,618 IEAs applied to CPA-MB. Applications trend up throughout the period with the largest numbers occurring at the end of the reporting period. The majority (93 per cent) of IEAs applied from within Canada. Nigeria was the top source country of education, accounting for 19 per cent (305/1,618) of IEAs. IEAs to CPA-MB make up 23 per cent of all IEAs applying to the 31 regulated professions under fairness legislation in Manitoba from 2016 to 2023.

Eight per cent of IEAs (131/1,618) to CPA-MB registered within the period. However, the registration rate for the period could be as high as 57 per cent. This is because there were IEAs with open files at the end of 2023; a final registration rate for the period can only be calculated once these files are resolved. The registration rate for IEAs with professional accounting designations from their home jurisdictions was high, 83 to 87 per cent.

Upon completed application, the median time to registration for IEAs was 92 days. This relatively short registration timeline is due to the large percentage of registrations from IEAs applying under mutual reciprocity agreements who may not have to complete the Professional Education Program (PEP) or practical experience requirements (PER).

Regarding IEA trends in outcomes and timelines, there is no discernible trend to improving or declining registration rates throughout the period. There is a trend to longer registration timelines; this is not unexpected as an increasing number of registrations are IEAs completing PEP and practical experience.

Introduction

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

CPA-MB supplies registration data to FRPO as an obligation under the act (sec. 15(2)). Each year, CPA-MB provides records on the key steps in the assessment and registration process for IEAs.

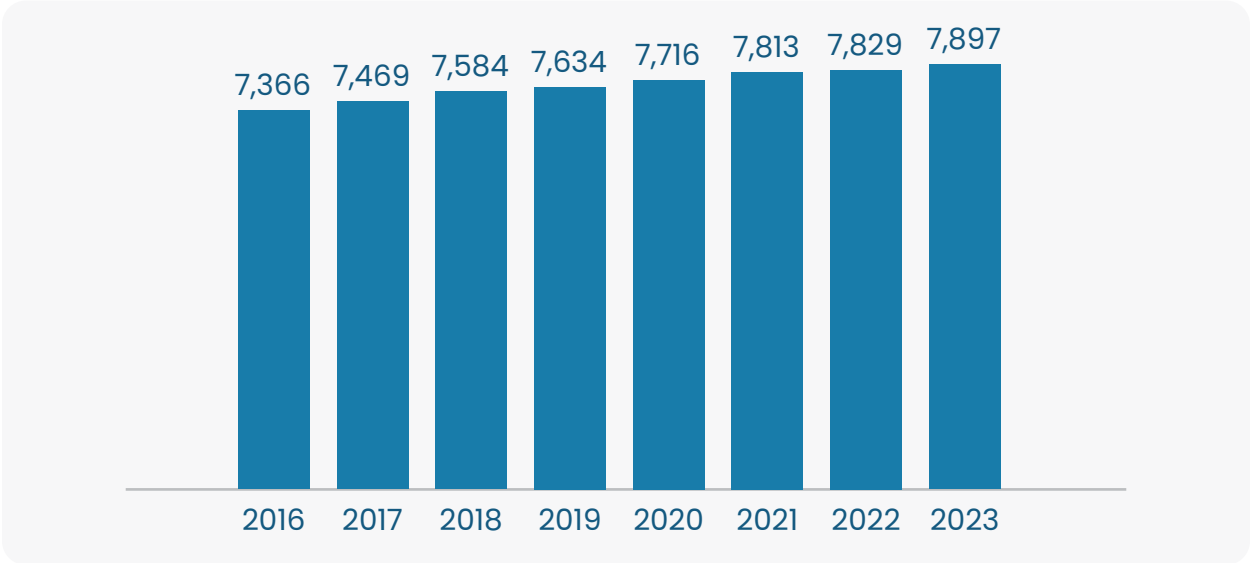
Facts and figures in this report are accompanied by analysis and contextual remarks to help interpret the data and provide a coherent, statistical picture. A flowchart of CPA-MB's assessment and registration process for IEAs along with a short glossary of terms used throughout the document are provided as appendices to this report.

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.

A cautious reading of the data is needed. Registration outcome and timeline statistics reflect the profession's registration requirements and individual circumstance. Often people take an extended period to register or abandon the process for reasons unrelated to registration requirements. This can have a significant impact on registration outcome and timeline data.

Membership

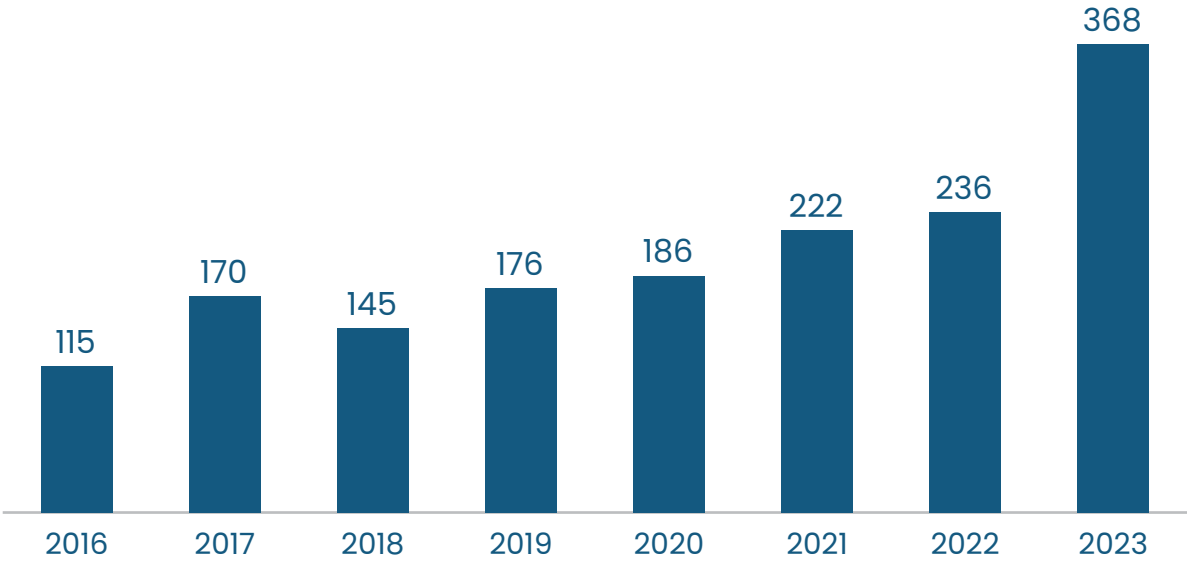
CPA-MB Members (2016 to 2023)



From 2016 to 2023, CPA-MB saw a steady rise of 531 members. Members include both domestic and internationally educated applicants. During this period, there were 131 IEA registrations.

Registration Data - Applicants

Internationally Educated Applicants (2016 to 2023)



 **1,618**
Total applicants

 **202**
Annual average

Examining the distribution of IEAs by year, applications trend up throughout the period with the largest numbers occurring at the end of the reporting period, in 2023. FRPO understands the increase in applications is related to a back log of IEAs who were able to receive transcripts and study/work permits for the CPA program toward the end of the period.

IEAs to CPA-MB as a per cent of all IEAs to Manitoba Regulated Professions (2016 to 2023)

7,122



Total IEAs to 31 regulated professions in Manitoba

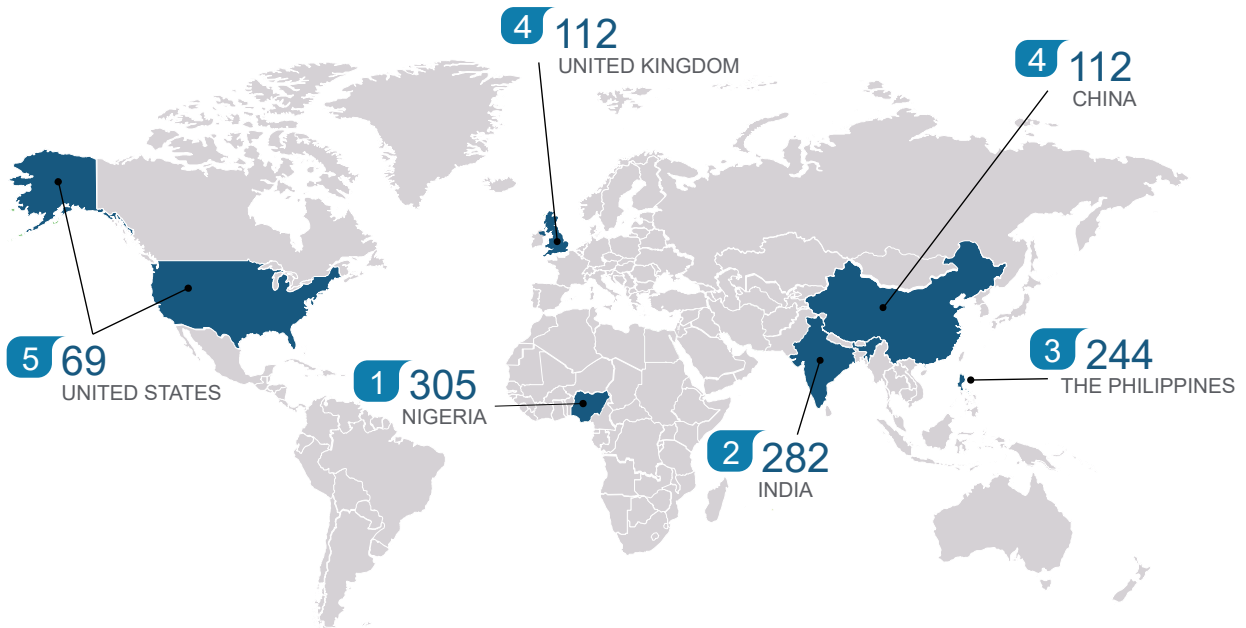
23%



Per cent of total IEAs applying to CPA-MB

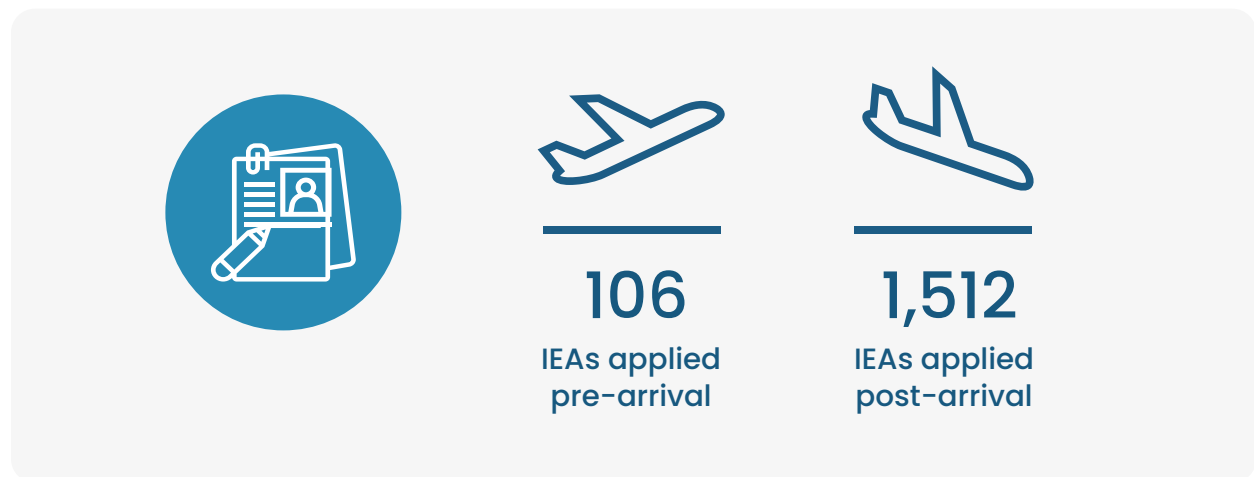
IEAs applying to CPA-MB from 2016 to 2023 represent 23 per cent of all IEAs to the 31 regulated professions under Manitoba’s fairness legislation in this reporting period.

IEA Top Countries of Education (2016 to 2023)



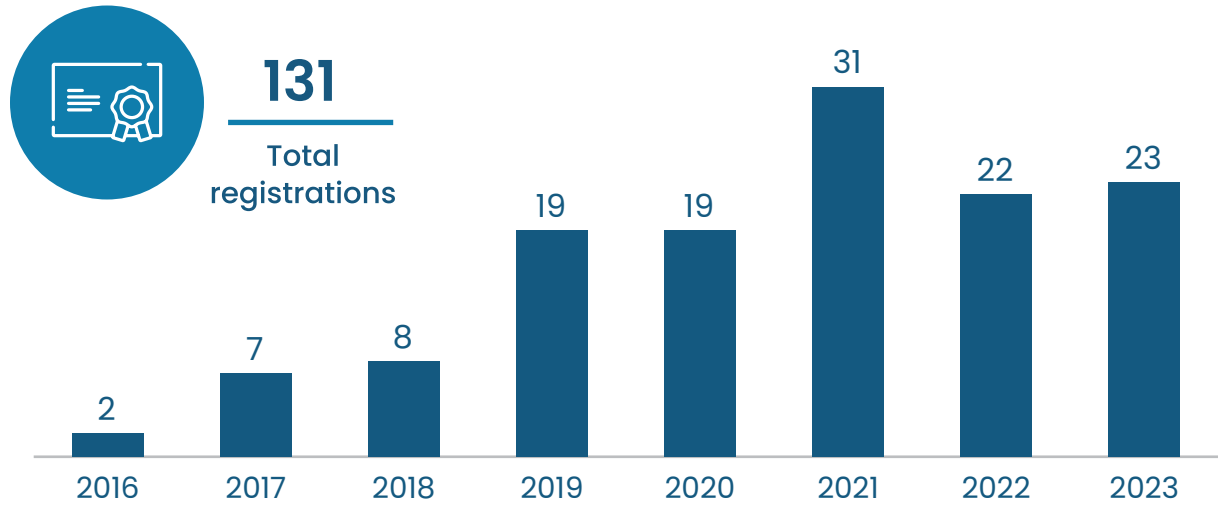
From 2016 to 2023, CPA-MB received applications from individuals educated in 87 countries. IEAs educated in Nigeria ranked number one, representing 19 per cent (305/1,618) of all IEAs. Sixty-nine percent of IEAs to CPA-MB came from these six countries: Nigeria, India, The Philippines, China, United Kingdom and the United States.

IEA Applications by Arrival Status (2016 to 2023)



Seven per cent of IEAs applied to CPA-MB before arriving in Canada. The majority, 93 per cent applied post-arrival.

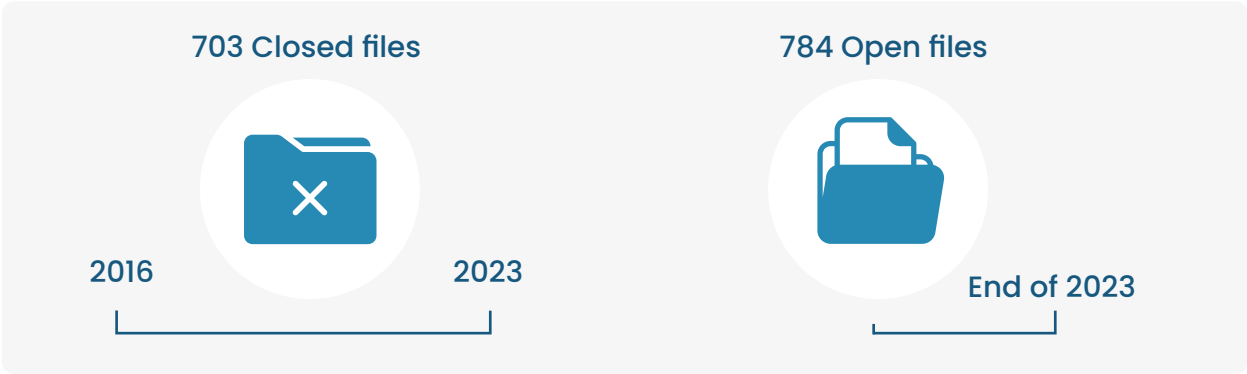
Registration Data - Applicant Outcomes



IEA Registrations (2016 to 2023)

Of the 1,618 IEAs who applied to CPA-MB between 2016 to 2023, 131 were registered throughout the period. Most registrations occurred in the latter part of the reporting period.

IEA File Status - Closed and Open Files



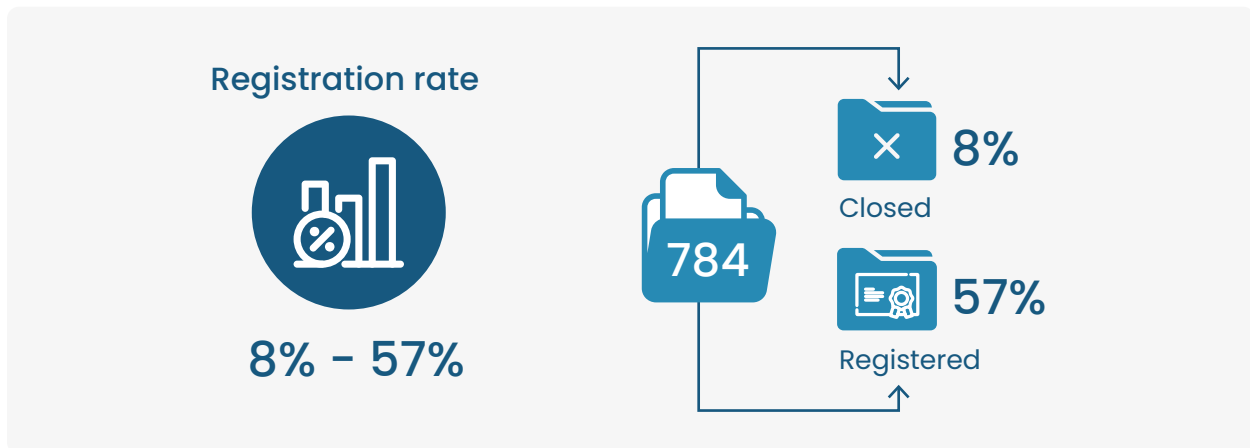
Forty-three per cent of IEAs had files closed for various reasons throughout the reporting period, while at the end of the reporting period, 48 per cent had open files.

Registration Rate (2016 to 2023) – All IEAs

FRPO calculates the IEA registration rate as the percentage of IEAs in a given period who register.

Between 2016 to 2023, eight per cent (131/1,618) of IEAs to CPA-MB were registered and 703 had closed files. At the end of the reporting period, 784 applicants had open files.

The IEA registration rate for applicants who applied in this period will fall between eight to 57 per cent and is dependent on the outcomes of the 784 applicants with open files.



Registration Rate (2016 to 2023) – IEAs with a professional accounting designation

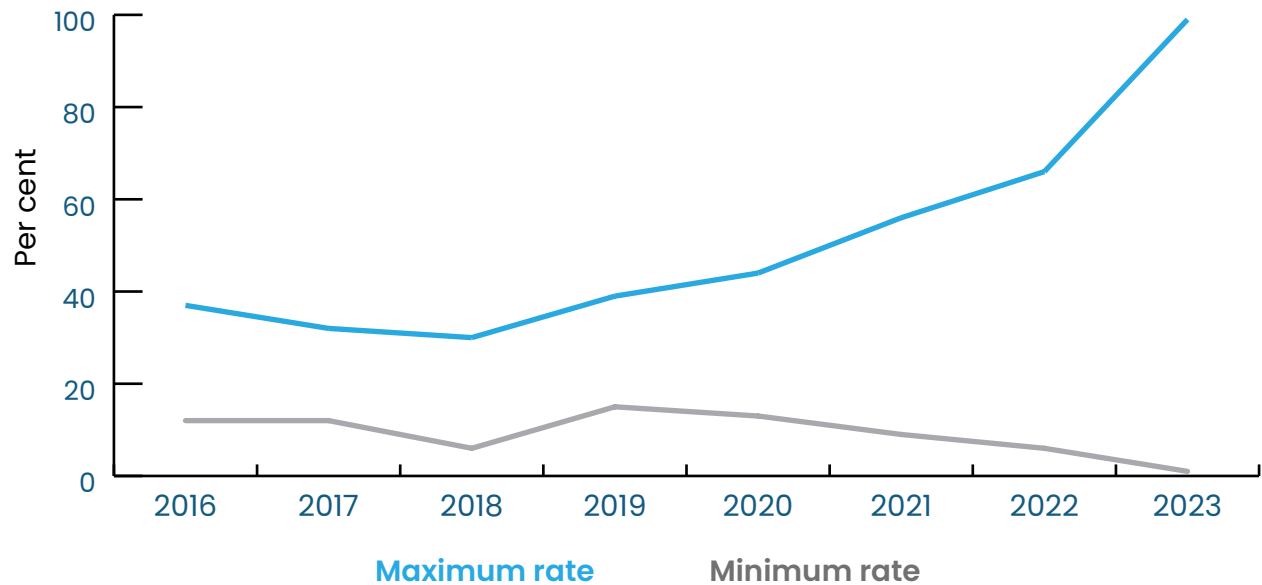
The accounting profession is somewhat unique because most IEAs apply to CPA-MB without a professional accounting designation. They usually possess business degrees, various academic courses in accounting and practical experience. Applicants who apply with a professional accounting designation may be recognized under reciprocity agreements and are not required to complete CPA-MB's Professional Experience Program.

Between 2016 and 2023, 83 per cent (83/101) of the applicants with professional accounting designations registered. At the end of the reporting period, there were 14 closed files and four open files.

Depending on the registration outcomes of these four open files, CPA-MB's registration rate for this group will fall between 83 per cent (83/101 – none of the four open files register) and 87 per cent (87/101 – all of the open files register).



IEA Registration Rate by Year (2016 to 2023)



The light blue and gray lines in the graph above show the maximum and minimum registration rates for a given year. For instance, the graph shows that of the applicants who applied in 2016, 12 per cent have registered (some time before the end of the reporting period, December 2023) and that with the number of open files at the end of 2023, as many as 37 per cent, may yet go on to register. Toward the end of the reporting period, most files remain open with a broad range of possible registration rate outcomes.

The relatively large discrepancy between maximum and minimum rates do not allow the identification of any trends to improving or declining registration rates throughout the period.

IEA Timelines to Registration (2016 to 2023)



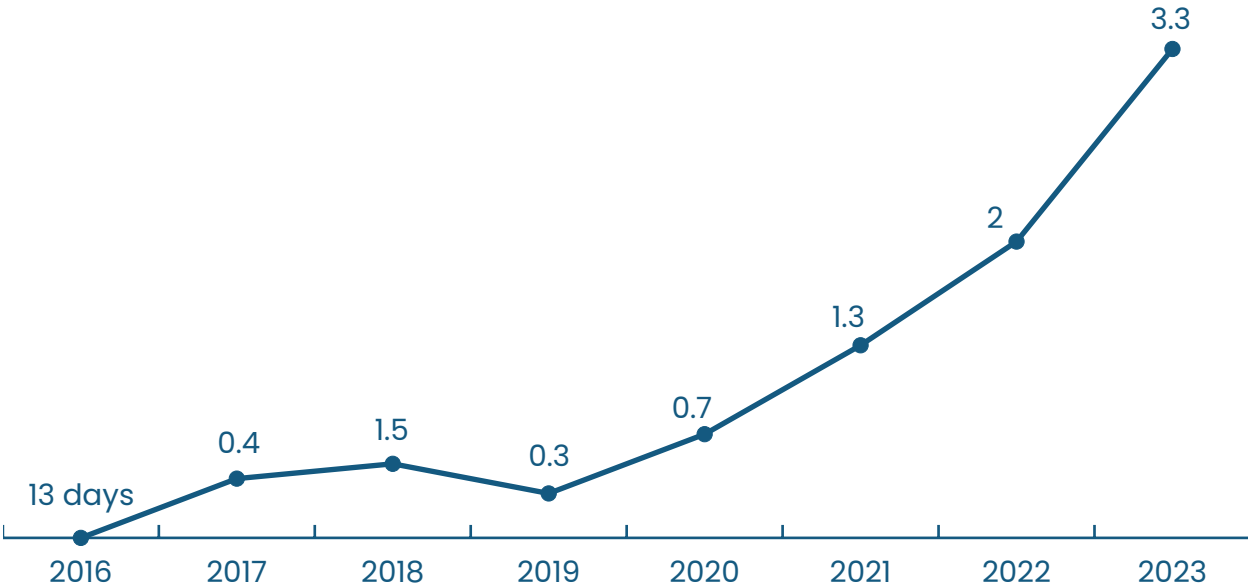
92 days

Median time to registration

Registration timelines are calculated starting from date of initial application to CPA-MB to the date of registration.

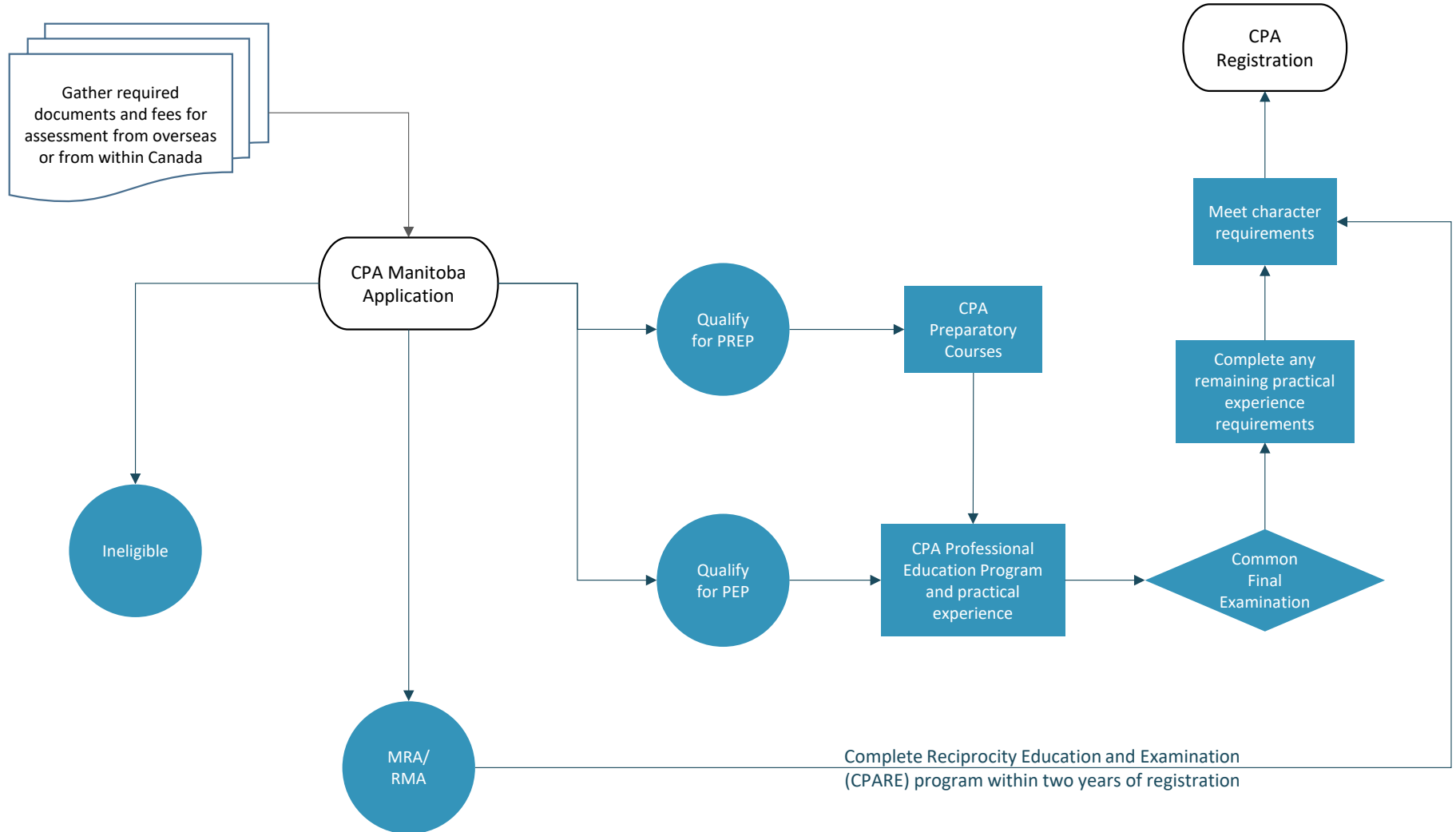
CPA registration timelines are short and reflect the percentage of registrations for applicants applying under mutual reciprocity agreements, 81/131 registrations. This group of applicants are not required to complete CPA’s PEP or PER. FRPO anticipates longer registration timelines moving forward as a greater percentage of applicants are registered after undertaking the PEP program.

IEA Average Registration Timelines by Year (2016 to 2023)



Tracking CPA registration timelines by year, there is a trend to longer registration timelines throughout the period. Applicants applying under MRA agreements see relatively short registration timelines; applicants proceeding through the PEP registration pathways experience longer registration timelines. In this data, all the registrations occurring in the early part of the reporting period are MRA applicants, whereas the registrations occurring in 2021 through 2023 are a mix of MRA and PEP applicants.

Appendix 1 – Process Map



Appendix 2 – 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 for any temporary or conditional registration that allows some form of practice or title use. Manitoba regulators use a variety of terms (member-in-training, graduate nurse, exam candidate, intern, etc.) that signify different types of provisional registration.

Internationally Educated Applicant (IEA)

An individual educated outside of Canada applying for registration with a Manitoba regulator. Canadians educated outside of Canada are also considered IEAs. Domestic labour mobility applicants who were educated outside of Canada are not counted in this dataset because they have already achieved licensure in Canada.

IEAs are counted once in FRPO's dataset regardless of the number of applications they submit; data from their most current application is used in this report. These individuals have either submitted a complete initial application, or sufficient required documents to allow the regulator to provide an assessment decision.

Provisional Registration

Temporary or conditional registration that enables some form of practice or title use. 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.

Registration

The licensing or certification process where applicants acquire legally sanctioned professional recognition with the authority to practice and/or use a designated protected title within a jurisdiction.

Registration Rate

Per cent of applicants who apply in a given period and register.

Registration Timelines

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