

Schedule – Proposed Amendment to Section 29 of Chartered Professional Accountants of Ontario Act, 2017, S.O. 2017

Designations and initials

Designations

17 (1) Subject to the by-laws, a member of CPA Ontario is entitled to use the following designations:

1. “Chartered Professional Accountant” and “comptable professionnel agréé”.
2. Any other designation provided for by the by-laws.

Same, designations of predecessor bodies

(2) If provided for by the by-laws, a member of CPA Ontario is entitled to use, in conjunction with a designation referred to in subsection (1) and in accordance with the by-laws, one or more of the following designations:

1. “Chartered Accountant” and “comptable agréé”.
2. “Certified Management Accountant” and “comptable en management accrédité”.
3. “Registered Industrial Accountant” and “comptable en administration industrielle”.
4. “Certified General Accountant” and “comptable général accrédité”.

Initials

18 (1) Subject to the by-laws, a member of CPA Ontario is entitled to use the following initials (with or without periods):

1. “C.P.A.”.
2. “F.C.P.A.”, if the member is a Fellow.
3. Any other initials provided for by the by-laws.

Same, initials of predecessor bodies

(2) If provided for by the by-laws, a member of CPA Ontario is entitled to use, in conjunction with initials referred to in subsection (1) and in accordance with the by-laws, one or more of the following initials (with or without periods):

1. “C.A.”
2. “A.C.A.”

3. "F.C.A."
4. "C.M.A."
5. "F.C.M.A."
6. "R.I.A."
7. "C.G.A."
8. "F.C.G.A."

Prohibitions

Prohibitions, individuals

29 (1) No individual, other than a member of CPA Ontario, shall, through an entity or otherwise,

(a) take or use a designation referred to in section 17 or initials referred to in section 18, ~~whether alone or combined or intermixed in any manner with any other words or abbreviations;~~

(b) take or use any term, title, initials, designation or description implying that the individual is a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant;

(c) otherwise hold himself or herself out as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant; or

(d) practise as a Chartered Professional Accountant.

Exception

(2) Clauses (1) (a) and (b) do not apply if an individual uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,

(a) a speech or other presentation given at a professional or academic conference or other similar forum;

(b) an application for employment or a private communication respecting the retainer of the individual's services, if the reference is made to indicate the individual's educational background and the individual expressly indicates that he or she is not a member of CPA Ontario and is not governed by CPA Ontario; or

(c) a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.

Same

(3) For the purposes of clause (2) (b), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of CPA Ontario and is not governed by CPA Ontario.

Prohibitions, corporations

(4) No corporation, other than a professional corporation, shall,

(a) take or use a designation referred to in section 17 or initials referred to in section 18, ~~whether alone or combined or intermixed in any manner with any other words or abbreviations;~~

(b) take or use any term, title, initials, designation or description implying that the corporation is entitled to practise as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant;

(c) otherwise hold itself out as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant; or

(d) practise as a Chartered Professional Accountant.

Exception

(5) Clauses (4) (a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates.

Non-application

(6) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario.