

# How to become a CPA, CGA member

## Under the ACCA Mutual Recognition Agreement

The Canadian CPA profession and the U.K.-based ACCA profession are now in the process of negotiating a new agreement that sets out how members of each respective profession can obtain the designation of the other. To enable the negotiation, the national bodies representing the two professional accounting profession have agreed to withdraw from their existing mutual recognition agreement (MRA). The CGA Provincial Bodies and CGA Canada signed the existing MRA with the Association of Chartered Certified Accountants (ACCA) in 2011. Upon unification of Canada's three individual accounting bodies in 2014, the commitments of each CGA body who was party to the agreement was transitioned to the new CPA body for that jurisdiction. With the exceptions of CPA Bermuda, which did not have a legacy CGA body, and CPA Quebec, which gave notice of termination to the ACCA on October 17, 2012, the new CPA bodies continued to honor the agreement.

We are now in the process of negotiating a new agreement that sets out how members of each respective profession can obtain the designation of the other. During that negotiation, the terms of the previous Mutual Recognition Agreement (MRA) will be respected for a one-year notice period until April 30, 2021. Fully completed applications for membership under the MRA must be received by the applicable body by this date. Another 12 months will be provided to process completed applications.

Applicants are responsible for ensuring that their complete application is received by the appropriate CPA provincial body by April 30, 2021. Applicants are responsible for ensuring that third parties are given sufficient time and notice to send documentation to the appropriate CPA provincial body by April 30, 2021. Applications with outstanding requirements, any missing documentation or documentation in transit may not be considered.

### Eligibility under MRA (until April 30, 2021)

ACCA members wishing to be admitted as a member of a CPA provincial body through the Mutual Recognition Agreement (MRA) must meet the following requirements:

1. Obtain membership with ACCA through the completion of the ACCA Professional or Part 3 examinations and meet experience requirements. Members who obtained membership with ACCA through an MRA with another professional body are not eligible to become a member of the CPA provincial body pursuant to this MRA.
2. Do not have any outstanding ethics complaints, nor have been subject to any disciplinary sanctions within the five (5) years prior to their application.

3. Be admitted as a member by ACCA after December 31, 1997, and have a degree from a post-secondary institution recognized by CPA Canada.
4. Submit a complete application to the appropriate CPA provincial body before April 30, 2021. Incomplete applications will not be processed.

## Requirements for a Complete Application

1. Obtain an application form and a list of admission requirements from the CPA provincial body where you plan to apply. You may only apply to a single CPA provincial body.
2. Contact ACCA and request a Membership Status Letter be sent directly to the CPA provincial body. It must state the date of admission to membership and whether or not the ACCA membership was attained through an MRA with another professional body. It must also state whether or not you have been subject to any disciplinary sanction in the last five (5) years or under investigation for any disciplinary sanction.
3. Contact your university to have an official sealed transcript evaluated by a third-party assessor. The third-party assessment must be sent directly to the CPA provincial body verifying you have a post-secondary degree equivalent to a three- or four- year Canadian bachelor's degree. This assessment must be dated within one year of your assessment.
4. Provide a current resume or curriculum vitae. Additional information on your practical experience may be requested by the CPA provincial body.
5. Submit your completed application form through the CPA provincial body. You may be requested to provide documentation to support your legal name.
6. Pay the required fees to the CPA provincial body.
7. Complete the CPD course, [\*Overview of Canadian Tax and Law\*](#), and submit the certificate of completion.
8. Meet any other admission requirements as imposed by the CPA provincial body or under law.

When your application has been approved, you will be notified of your admission to membership and have the right to use the CPA, CGA designation. You cannot use the designation until you are informed of your admission.

Properly completed applications must be received by 4:00 p.m. (Pacific Standard Time) on April 30, 2021.

## Public practice requirements

Admission as a member under this MRA does not automatically provide a member with the right to work in public practice. Members will be required to meet the CPA provincial body's entry to public practice requirements in their jurisdiction.