



**Certified
Management
Accountants**

**Application Form for
Members of the Chartered Institute of Public Finance &
Accountancy (CIPFA)
Seeking Membership with the Certified Management
Accountants of Ontario (CMA Ontario) through a Mutual
Recognition Agreement (MRA)**

INTRODUCTION AND APPLICATION CONTENTS

CMA Canada and the Chartered Institute of Public Finance & Accountancy (CIPFA) have established a Mutual Recognition Agreement (MRA) on the basis that both associations share common and strong interests in the advancement of the profession of management accountancy, especially in relation to the maintenance and strengthening of professional, educational and ethical standards.

The MRA establishes an arrangement whereby eligible members of CIPFA can apply to be recognized as members of CMA Canada-affiliated provinces or territories, subject to the specific accreditation requirements of those jurisdictions. As self-regulating professional bodies mandated by legislation, all provincial or territorial Societies/Orders have the sole authority to accredit CMAs, and to impose additional requirements over and above the minimum requirements specified in the MRA documents. Consequently, there is no recourse to appeal such additional requirements to CMA Canada, CIPFA, or any other body.

Please note that the MRA signed between CMA Canada and CIPFA does not address the particular or additional requirements, whether required by the CMA Canada, CMA Ontario or the law, necessary to practice as a Public Accountant or to undertake the provision of services to the public in Canada on a fee for service basis. Any individuals wishing to pursue such roles must first qualify for accreditation as a CMA, and then complete additional training and qualifications as directed, in this instance, by the CMA Ontario.

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Section 1

INFORMATION AND INSTRUCTIONS – READ CAREFULLY

To be eligible for admission as a Certified member of CMA Ontario, applicants must:

- possess a university degree or the equivalent, recognized by CMA Ontario.
- be legally entitled to either work in Canada or be a citizen of Canada
- possess a minimum of two years (24 months) of relevant practical experience at the managerial level (CMA Competency Map CS-2) gained while employed in Canada.
- be a member in good standing with CIPFA with no outstanding disciplinary charges or outstanding complaints that are in the course of investigation.
- declare any previous disciplinary action and any criminal convictions for which a pardon has not been granted.
- have qualified as a professional accountant by completing the entire CIPFA program of studies.
- If the applicant completed part of a program through a third organization and received advanced standing with CIPFA, CMA Ontario reserves the right to accept or reject the application at its discretion.
- have not previously attempted and failed a CMA Canada qualifying examination. While candidates that have previously failed a CMA Canada qualifying examination can not take advantage of this Mutual Recognition Agreement, they are encouraged to pursue the CMA designation through an alternate route.
- a member of either CIPFA or CMA Canada that gains membership of the other body under the terms of this MRA must retain membership in his or her “original” membership body for the life of this MRA and any extension of this MRA.

Applicants must complete and submit the following:

- Personal Information Form
- Practical Experience Form
- CMA Ontario Professional Membership Application Form
- Proof of Completion of University Degree
- A letter from CIPFA attesting to membership as a CIPFA member in good standing and completion of the CIPFA program

Applications will be treated with strict confidentiality. If an applicant is unsuccessful, the application, together with any attachments, will be destroyed or, upon request, returned to the applicant. A CIPFA Application fee in the amount of \$50 + \$6.50 (HST) is required for processing.

INFORMATION AND INSTRUCTIONS – READ CAREFULLY

Please note that there is a requirement under Attachment A for the applicant to obtain the sponsorship of one certified member of CMA Ontario in good standing (or, if necessary, members in good standing from another CMA Canada affiliate jurisdiction). *The requirement to find such sponsors is that of the applicant on an individual basis, and CMA Ontario staff members holding the designation will not sign or sponsor applicants as a matter of course.* Please also note that any certified member may legitimately refuse a request to sponsor an applicant without specific explanation, and applicants are reminded that all sponsorships are voluntary on the part of the certified member.

CMA Ontario will honour all disciplinary actions assessed against CMAs who have been granted professional membership by a Mutual Recognition Partner and subsequently have been disciplined by that Partner Organization. CMA Ontario will initiate a disciplinary review based on information provided by the Partner.

All required attachments must be included with the application, and the application must be submitted in full and complete form. *Incomplete applications will not be considered and will be returned without evaluation.*

All applications in the province of Ontario should be submitted to the attention of:

Manager, Certification Requirements
Certified Management Accountants of Ontario (CMA Ontario)
25 York Street, Suite 1100
Toronto, ON, M5J 2V5

SECTION 2

PERSONAL INFORMATION FORM

Family Name Given Name Middle Initial

Prior Name(s), if applicable: _____

Date of Birth: DD ____ MM ____ YYYY ____ Male Female

Please indicate your preferred mailing address: Home Business

HOME:

Street Apt.

City Prov. Postal Code

Telephone Facsimile

E-mail

Alternate Telephone Number

BUSINESS:

Name of Organization

Title

Street

City Prov. Postal Code

Telephone

Facsimile E-mail

PERSONAL INFORMATION FORM

■ PREVIOUS CMA STATUS ■

1. Have you applied for CMA membership or candidate status in any other province or territory in Canada?

Yes No

If Yes, what province or territory? _____

2. Have you previously been a member or candidate of CMA Canada? Yes No

3. Have you previously failed a CMA Canada qualifying examination? Yes No

If Yes, please provide:

Province of Membership

Member Number

Termination Date

Reason for termination of prior CMA membership or candidate status:

■ CERTIFICATIONS, ATTESTATIONS, AND RELEASE ■

In making this application:

I confirm that I am a member in good standing with CIPFA with no outstanding disciplinary charges or outstanding complaints; that no previous disciplinary action has been taken against me and that I have no criminal convictions; and,

I confirm that I have not failed a CMA Canada qualifying examination; and,

I have read, had opportunity to request clarification upon, and agree to abide by the governing legislation and Code of Ethics of CMA Ontario, as specified in Section 4 of this application; and,

I certify that the information provided in this application package is accurate and complete, and that I understand that submitting false or deliberately misleading information will be grounds for immediate disqualification of my application or cancellation of membership if subsequently discovered; and,

By signing below, I authorize CMA Ontario to contact, at their sole discretion and without notice to me, any individuals, businesses, or organizations listed in this application to verify the information I have provided; and,

I authorize CMA Ontario to retain a copy of this application document and all attachments, in full, as part of my permanent member file should I be successful in my application, and I consent to the use, retention, and periodic updating of this information for the purposes of CMA Ontario and CMA Canada maintaining and updating my membership record.

Signature

Date

Printed Name

SECTION 3

PRACTICAL EXPERIENCE REQUIREMENT

Please complete the CMA Ontario Practical Experience Report online located at <https://apps.i-skillsuite.com/cma/> and indicate on the first page "Exec Program/Mutual Rec Agmt". Employers may be contacted to verify the accuracy of the information provided.

SECTION 4

GOVERNING LEGISLATION AND CODE OF PROFESSIONAL ETHICS

The Certified Management Accountants of Ontario (CMA Ontario) and its members are bound by provincial legislation known as the *Accounting Professions Act* (the *Act*) and the *Regulations of Certified Management Accountants of Ontario* (the *Regulations*) thereunder.

In addition, CMA Ontario establishes *By-laws*, and a *Professional Misconduct and Code of Professional Ethics Regulation* (the *Code*) to which candidates and members must adhere to.

In summary:

- The *Act* provides CMA Ontario with the sole authority to accredit CMAs in the province of Ontario, including the right to self-government, self-regulation and the right for CMA Ontario members to conduct audit and review engagements provided that they meet the accreditation requirements specified in the Act and Regulation.
- The *Regulation* prescribes the overall admission requirements and standards of the profession.
- The *By-laws* outline the structure and function of CMA Ontario, including the rights and responsibilities of members and candidates.
- The *Code* outlines the parameters of professional conduct for members and candidates.

These documents provide CMA Ontario with the sole authority as a self-regulating body under legislation to accredit CMAs in the Province of Ontario.

Applicants under this MRA have a specific duty and obligation to inform themselves about each of these documents prior to making an application for membership with CMA Ontario as an affiliate of the national CMA Canada organization. If accepted as members, applicants will be fully bound by these documents while retaining membership with CMA Ontario (or by the separate requirements governing other provinces or territories to which the member may subsequently transfer), and the member will be required to maintain their understanding of these documents through regular review. Where required by CMA Ontario, this may necessitate periodic renewals of adherence to specific provisions, such as annual declarations or reporting on ethics and conduct, or post-designation learning compliance.

All documents cited above are publicly available on the CMA Ontario website as follows:

1. Go to www.cma-ontario.org
2. Click on “About CMAs”
3. Click on the sub-section titled “ACT, BYLAWS AND REGULATIONS”

IMPORTANT!

By signing and submitting this application form, you are attesting that you have reviewed and understood the documents cited above. If you have any questions on these documents, please contact CMA Ontario for assistance and guidance **before** making your application.

SECTION 5

APPLICANT EVALUATION GRID – FOR CMA ONTARIO USE ONLY

Personal Information Form	Complete <input type="checkbox"/>	Incomplete <input type="checkbox"/>
Practical Experience	Eligible <input type="checkbox"/>	Ineligible <input type="checkbox"/>
Proof of Completion of recognized University Degree (original transcripts required)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Proof of CIPFA Membership in Good Standing (official letter required)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Proof of Completion of CIPFA Program (official documentation required)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Previous CMA Canada Membership or Candidate Status	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Prior attempts at a CMA Canada qualifying examination	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Application for Certified Membership included and satisfactory	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Recommendation on applicant	Accept <input type="checkbox"/>	Reject <input type="checkbox"/>
Comments: <hr/> <hr/> <hr/> <hr/>		

**Signature of VP Professional Programs
 or authorized delegate**

Date