

**Mutual Recognition Agreement
for the
Certified General Accountants Associations
In Canada**

1.0 General:

Certified General Accountants in Canada are governed in a self-regulatory manner through the legislative authority granted by CGA Acts of Incorporation in each Province and Territory.

Therefore the parties to this agreement are:

- The Certified General Accountants Association of the Northwest Territories/Nunavut
- The Certified General Accountants Association of the Yukon
- The Certified General Accountants Association of British Columbia
- The Certified General Accountants Association of Alberta
- The Certified General Accountants Association of Saskatchewan
- The Certified General Accountants Association of Manitoba
- The Certified General Accountants Association of Ontario
- Ordre des comptables généraux licenciés du Québec
- The Certified General Accountants Association of New Brunswick
- The Certified General Accountants Association of Prince Edward Island
- The Certified General Accountants Association of Nova Scotia
- The Certified General Accountants Association of Newfoundland (and Labrador)

2.0 Objectives:

Self-regulatory professions have been included within the provisions of the *Agreement on Internal Trade* (AIT). Certified General Accountants wish to comply with the (Chapter 7, Article 708) labour mobility obligations defined under the AIT. The purpose of this Mutual Recognition Agreement is to establish the conditions under which a Certified General Accountant (CGA) who is a member of the CGA Association in one Canadian jurisdiction will be recognized as a qualified CGA in any other Canadian jurisdiction.

3.0 Definitions:

- 3.1 "Affiliation Agreement" means the Agreement dated June 26, 1991 between CGA-Canada and the Provincial and Territorial CGA Associations establishing the co-operative principles and administrative responsibilities of the parties with respect to CGA members and students.
- 3.2 "Member" means a person who is certified by one of the signatories to this Mutual Recognition Agreement as having satisfied all requirements for membership, including the *Program of Professional Studies* and the prescribed *Practical Experience* and remains in good standing by virtue of having paid all dues, fees and assessments and continues to meet all prescribed requirements for continuing education and complies with the *Code of Ethical Principles and Rules of Conduct*.
- 3.3 "Program of Professional Studies" means the program of studies and prescribed examinations leading to certification as a Member as set and maintained by the CGA-Canada Education Committee.
- 3.4 "Practical Experience" means the required practical experience set and assessed by the CGA Association in the jurisdiction within which the Member is certified and admitted to membership.
- 3.5 "Code of Ethical Principles and Rules of Conduct" means the CGA-Canada Code of Ethical Principles and Rules of Conduct and approved modifications thereto in use within the jurisdiction where the Member has been admitted.

4.0 Principles:

The signatories to this Mutual Recognition Agreement agree upon certain basic principles with respect to Certified General Accountants in Canada. These are:

- 4.1 There is uniformity within the qualification and practice standards of Certified General Accountants in all Canadian jurisdictions.
- 4.2 There are no differences in occupational standards for Certified General Accountants in Canada.

- 4.3 This Mutual Recognition Agreement does not modify the self-regulatory authority of the individual Provincial/Territorial CGA Associations.
- 4.4 The obligations of a signatory pursuant to this Mutual Recognition Agreement are subject to any requirements imposed on such signatory by statute or regulation.

5.0 Agreement:

The signatories to this Mutual Recognition Agreement therefore agree that:

- 5.1 Residency will not be a requirement for membership in any CGA Association in Canada.
- 5.2 A *Member* must, however, maintain membership in the jurisdiction in which the *Member* is a resident.
- 5.3 Eligibility for membership in any CGA Association will be based on successful completion of the *Program of Professional Studies* and the prescribed *Practical Experience* and compliance with *the Code of Ethical Principles and Rules of Conduct*.
- 5.4 Conditions of membership will be published in relevant CGA documents and made readily available to any *Member* and to the general public.
- 5.5 A *Member* applying for membership in another CGA Association in Canada may make application to the applicable administrative office and shall be entitled to an expeditious processing of the application. Furthermore, the *Member* so applying will not be subject to any unnecessary delays nor shall be required to pay fees or costs more burdensome than those applicable to a *Member* already admitted to membership in that CGA Association.
- 5.6 The signatories to this Mutual Recognition Agreement will amend, where necessary, applicable rules, policies and bylaws to conform with the provisions of the labour mobility obligations contained in the AIT and this Mutual Recognition Agreement.

- 5.7 The signatories to this Mutual Recognition Agreement will seek, where necessary, legislative amendments within their respective jurisdictions to eliminate any existing statutory provisions in CGA Acts of Incorporation that do not comply with the labour mobility obligations contained in the AIT.

6.0 Maintenance and Administration of the Agreement:

This agreement is intended to be adaptable to changing circumstances and as such the signatories agree to review its provisions on a periodic basis to ensure its currency. Reviews under this section may be undertaken at the request of any signatory.

7.0 Provision for Withdrawal:

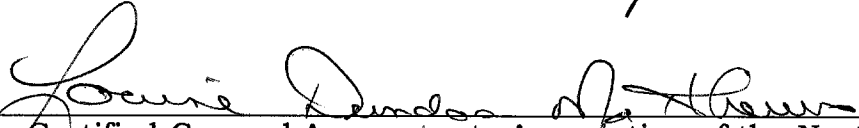
A signatory may withdraw from this Mutual Recognition Agreement upon giving to the other signatories hereto twelve (12) months written notice of its intention to withdraw together with the reasons for so doing. The signatory thus withdrawing will consult with the applicable Provincial or Territorial Government to ensure alternate arrangements are in place to continue compliance with the labour mobility provisions of the AIT within the jurisdiction represented by the withdrawing signatory.

8.0 Modifications to Qualification Requirements:

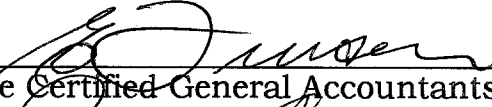
When a signatory proposes to add or amend any certification or admission requirement all other signatories shall be notified together with the particulars of such additions or amendments. A reasonable time, of not less than six (6) months, shall be provided for responses prior to implementation. It is understood that any applicable provisions of the *Affiliation Agreement* continue to be in effect with respect to this section.

Signature Page - Mutual Recognition Agreement - Agreement on Internal Trade

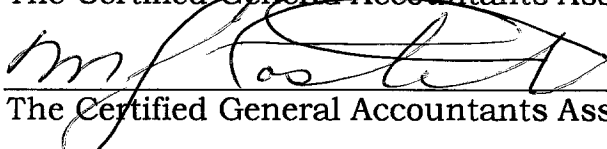
Signed this 30 day of September, 2000.



The Certified General Accountants Association of the Northwest Territories and Nunavut


The Certified General Accountants Association of the Yukon

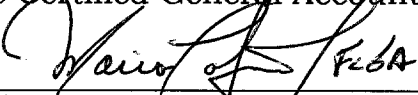

The Certified General Accountants Association of British Columbia

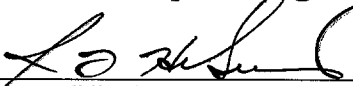

The Certified General Accountants Association of Alberta

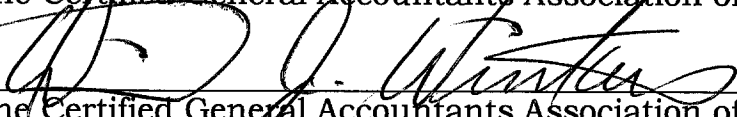

The Certified General Accountants Association of Saskatchewan


The Certified General Accountants Association of Manitoba

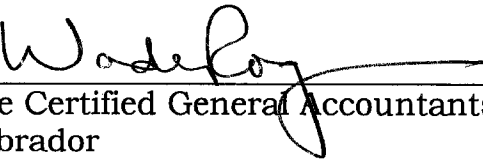

The Certified General Accountants Association of Ontario


Ordre des comptables généraux licenciés du Québec


The Certified General Accountants Association of New Brunswick


The Certified General Accountants Association of Prince Edward Island


The Certified General Accountants Association of Nova Scotia


The Certified General Accountants Association of Newfoundland and Labrador