The Public Accountants Council for the Province of Ontario | Conseil des experts-comptables de la province de l'Ontario

Annual Supplemental Report to The Public Accountants Council for the Province of Ontario

For the period ended October 31, 2013

Pursuant to s. 18 (6) of the Standards of The Public Accountants Council for the Province of Ontario

Annual Supplemental Report to The Public Accountants Council for the Province of Ontario
For the Periods Ended October 31 (Notes 1&2)
Standard 18 (6)

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			2013	2012	2011	2010
LICENSURE ACTIVITY FOR THE PERIODS ENDING OCTOBER 31						
Section 18.6 (a-e)						
Total Number of Licences – Beginning of Period			50	16	16	9
Add:	(i)	Members not previously licensed who met the minimum criteria	15	26	0	7
	(ii)	Members permitted to practise in public accounting in other jurisdictions of Canada (Appendix 1)	54	8	0	0
	(iii)	Members not previously licensed who did not meet the minimum criteria (Appendix 2)	0	0	0	0
	(iv)	Members permitted to practise public accounting outside Canada				
		USA	0	0	0	0
		UK	0	0	0	0
		Other	0	0	0	0
	(v)	Former Licensees who were re-licensed				
		Members who met the minimum criteria	0	0	0	0
		Members who did not meet the minimum criteria (Appendix 3)	0	0	0	0
Total Licences Granted to October 31			69	34	0	7
			119	50	16	16
Less:	Licences revoked - Reason a		0	0	0	0
	Licences revoked - Reason b		0	0	0	0
	Licences revoked - Reason c		0	0	0	0
		Total Revoked	0	0	0	0
	Licences suspended - Reason a		0	0	0	0
	Licences suspended - Reason b		0	0	0	0
	Licences suspended - Reason c		0	0	0	0
		Total Suspended	0	0	0	0
	Licences expired or resigned		0	0	0	0
	Licensees deceased		0	0	0	0
		Total Expired, Resigned or Deceased	0	0	0	0
Net Decrease			0	0	0	0
Total Number of Licences – End of Period			119	50	16	16

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FIRMS AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING				
Section 18.6 (f-h)				
Partnership	22*	14	5	2
Professional Corporations	38**	7	3	2
Sole Practitioner Licensees	34	11	2	3
Total Firms Authorized – End of Period	94	32	10	7
COMPLAINTS ANALYSIS - LICENSEES				
Section 18.6 (i-j)				
Total number of Ongoing complaints – Beginning of Period	0	0	0	0
Add:				
Complaints received in Period	1	0	0	0
	1	0	0	0
Less:				
Complaints dismissed with no further action	0	0	0	0
Complaints referred to adjudicative committee	0	0	0	0
Complaints dismissed with an admonishment issued	0	0	0	0
Complaints referred to Professional Conduct Committee	0	0	0	0
	0	0	0	0
Total Number of Ongoing Complaints – End of Period	1	0	0	0

*Within the 22 partnerships, there are 31 licensees.
**Within the 38 PCs, there are 24 licensees.

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ADJUDICATIVE COMMITTEE ANALYSIS – LICENSEES				
Section 18.6 (j)				
Open referrals to adjudicative committee – Beginning of Period	0	0	0	0
Add:				
Complaints referred to adjudicative committee during the period	0	0	0	0
	0	0	0	0
Less:				
Decisions rendered by adjudicative committee during the period – by finding				
Finding - Not guilty of professional misconduct	0	0	0	0
Finding - Guilty of professional misconduct – Summary of Sanctions (Appendix 3)	0	0	0	0
Finding - Guilty of professional misconduct – Stayed by appeal	0	0	0	0
Open referrals to adjudicative committee – End of Period	0	0	0	0
APPEAL COMMITTEE ANALYSIS – LICENSEES				
Open requests for appeal – Beginning of Period	0	0	0	0
Add:				
Requests for appeal received during the period	0	0	0	0
	0	0	0	0
Less:				
Decisions rendered by appeal committee during the period – by finding				
Finding – Adjudicative committee decision upheld – Summary of Sanctions (Appendix 4)	0	0	0	0
Finding – Adjudicative committee decision varied – Summary of Sanctions (Appendix 4)	0	0	0	0
	0	0	0	0
Open Requests for Appeal – End of Period	0	0	0	0

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APPLICATIONS FOR JUDICIAL REVIEW ANALYSIS – LICENSEES				
Section 18.6 (k)				
Open applications for Judicial Review – Beginning of Period	0	0	0	0
Add:				
Application for Judicial Review made during the period – Summary of Grounds (Appendix 5)	0	0	0	0
Less:				
Judicial Review Completed in the period – Summary of Outcomes (Appendix 5)	0	0	0	0
Open Judicial Review Matters – End of Period	0	0	0	0
STUDENTS AND CANDIDATES IN THE PUBLIC ACCOUNTING TRAINING PROGRAM LEADING TO QUALIFICATION FOR LICENSING				
Section 18.6 (l-m)				
Total Students Enrolled in Program	0	0	0	0
LICENSEES WHO WERE MEMBERS OF ACCOUNTING BODIES IN JURISDICTIONS OUTSIDE OF CANADA HAVING SUBSTANTIALLY EQUIVALENT STANDARDS AT THE TIME OF ADMISSION TO MEMBERSHIP				
Listing of each country with the period end number of licensees				
XXXX	0	0	0	0
XXXX	0	0	0	0
Total Licensees	0	0	0	0

Note 1 – In the case of the first supplemental report, it shall cover the period from the date of the Council's approval as an authorized designated body to October 31 in the relevant year.

Note 2 – Standard 18(6) requires that ADBs include comparative data for at least the past three years, to be completed if available.

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	2013	2012	2011	2010
APPENDIX 1				
MEMBERS PERMITTED TO PRACTISE IN PUBLIC ACCOUNTING IN OTHER JURISDICTIONS OF CANADA – BY PROVINCE				
Alberta	1	0	0	0
British Columbia	9	0	0	0
Prince Edward Island	3	1	0	0
Nova Scotia	1	4	0	0
New Brunswick	36	2	0	0
Manitoba	4	1	0	0
Total Members	54	8	0	0
APPENDIX 2				
MEMBERS NOT PREVIOUSLY LICENSED WHO DID NOT MEET THE MINIMUM CRITERIA				
XXXX				
Total Members	0	0	0	0
FORMER LICENSEES RE-LICENSED WHO DID NOT MEET THE MINIMUM CRITERIA				
XXXX	0	0	0	0
Total Members	0	0	0	0
Add details of minimum criteria not met for each group				
APPENDIX 3				
ADJUDICATIVE COMMITTEE FINDINGS GUILTY OF PROFESSION MISCONDUCT-SUMMARY OF SANCTIONS				
XXXX	0	0	0	0
Total Members	0	0	0	0

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APPENDIX 4				
DECISIONS RENDERED BY APPEAL COMMITTEE DURING THE PERIOD				
Adjudicative Committee decision upheld				
XXXX	0	0	0	0
Adjudicative Committee decision varied				
XXXX	0	0	0	0
Total Members	0	0	0	0

APPENDIX 5				
APPLICATIONS FOR JUDICIAL REVIEW AND COMPLETED JUDICIAL REVIEW				
Application for Judicial Review Made During the Period – Grounds				
XXXX	0	0	0	0
Judicial Review Completed in the Period - Outcomes				
XXXX	0	0	0	0
Total Members	0	0	0	0