



The Public Accountants Council | Conseil des experts-comptables  
for the Province of Ontario | 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*

Certified Management Accountants of Ontario

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**For the Period Ended October 31**  
*Standard 18 (6)*

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		2013
<b>LICENSURE ACTIVITY FOR THE PERIOD ENDING OCTOBER 31</b>		
<i>Section 18.6 (a-e)</i>		
Total Number of Licences – Beginning of Period		0
Add:	(i) Members not previously licensed who met the minimum criteria	0
	(ii) Members permitted to practise in public accounting in other jurisdictions of Canada (Appendix 2)	0
	(iii) Members not previously licensed who did not meet the minimum criteria	0
	(iv) Members permitted to practise public accounting outside Canada	
	USA	0
	UK	0
	Other	0
	(v) Former Licensees who were re-licensed	
	Members who met the minimum criteria	0
	Members who did not meet the minimum criteria	0
Total Licences Granted to October 31		0
		0
Less:	Licences revoked - Reason a	0
	Licences revoked - Reason b	0
	Licences revoked - Reason c	0
	Total Revoked	0
	Licences suspended - Reason a	0
	Licences suspended - Reason b	0
	Licences suspended - Reason c	0
	Total Suspended	0
	Licences expired or resigned	0
	Licensees deceased	0
	Total Expired, Resigned or Deceased	0
Net Decrease		0
Total Number of Licences – End of Period		0

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**2013**

**FIRMS AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING**

*Section 18.6 (f-h)*

Partnership	0
Professional Corporations	0
Sole Practitioner Licensees	0
<b>Total Firms Authorized – End of Period</b>	<b>0</b>

**COMPLAINTS ANALYSIS - LICENSEES**

*Section 18.6 (i-j)*

Total number of Ongoing complaints – Beginning of Period	0
Add:	0
Less:	
Complaints dismissed with no further action	0
Complaints referred to adjudicative committee	0
Complaints dismissed with an admonishment issued	0
Complaints referred to Professional Conduct Committee	0
<b>Total Number of Ongoing Complaints – End of Period</b>	<b>0</b>

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	2013
<b>ADJUDICATIVE COMMITTEE ANALYSIS – LICENSEES</b>	
<i>Section 18.6 (j)</i>	
Open referrals to adjudicative committee – Beginning of Period	0
Add:	
Complaints referred to adjudicative committee during the period	0
Less:	
Decisions rendered by adjudicative committee during the period – by finding	
Finding - Not guilty of professional misconduct	0
Finding - Guilty of professional misconduct – Summary of Sanctions	0
Finding - Guilty of professional misconduct – Stayed by appeal	0
Open referrals to adjudicative committee – End of Period	0
<b>APPEAL COMMITTEE ANALYSIS – LICENSEES</b>	
Open requests for appeal – Beginning of Period	0
Add:	
Requests for appeal received during the period	0
	0
Less:	
Decisions rendered by appeal committee during the period – by finding	
Finding – Adjudicative committee decision upheld – Summary of Sanctions	0
Finding – Adjudicative committee decision varied – Summary of Sanctions	0
	0
Open Requests for Appeal – End of Period	0

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	<b>2013</b>
<b>APPLICATIONS FOR JUDICIAL REVIEW ANALYSIS – LICENSEES</b>	
<i>Section 18.6 (k)</i>	
Open applications for Judicial Review – Beginning of Period	0
Add:	
Application for Judicial Review made during the period – Summary of Grounds	0
Less:	
Judicial Review Completed in the period – Summary of Outcomes	0
Open Judicial Review Matters – End of Period	0
<b>STUDENTS AND CANDIDATES IN THE PUBLIC ACCOUNTING TRAINING PROGRAM LEADING TO QUALIFICATION FOR LICENSING</b>	
<i>Section 18.6 (l-m)</i>	
Total Students Enrolled in Program	0
<b>LICENSEES WHO WERE MEMBERS OF ACCOUNTING BODIES IN JURISDICTIONS OUTSIDE OF CANADA HAVING SUBSTANTIALLY EQUIVALENT STANDARDS AT THE TIME OF ADMISSION TO MEMBERSHIP</b>	
Listing of each country with the period end number of licensees	0
Total Licensees	0