

Certified General Accountants: A Standard of Quality



CERTIFIED
GENERAL
ACCOUNTANTS

We see more than numbers.



exchange and options	162,025	7,524	\$9
change contracts	138,964	32,852	28,998
contracts	29,230	17,500	3,209
ns	399,922	159,254	36,847
contracts	418,121	178,784	39,756
	32,102	2,562	3,256
	11,236	25,689	39,456
ount	\$ 1,513,188	\$ 432,837	\$ 387,528
			\$ 256,855
(lions)	Gross amount	Specific allowance	Gen
	2017	2017	2017



Certified general accountants (CGAs) are highly trained accounting and finance professionals equipped to handle the diverse needs of your business, no matter the size or sector. Whether as a chief financial or operating officer, controller, analyst or professional practitioner, a CGA provides the invaluable insights necessary to make important business and finance decisions. A CGA's commitment to service, integrity and professionalism sets a standard of quality in accounting and finance.

As a self-regulating body, the Certified General Accountants of Ontario (CGA Ontario) grants exclusive rights to the CGA designation and controls the professional standards, conduct and discipline of CGAs and students in the CGA program of professional studies. CGA Ontario is committed to good governance, best practices and professional development that supports and develops the CGA standard of quality.

A COMMITMENT TO PROFESSIONALISM

The mission of CGA Ontario is to ensure its members merit the confidence and trust of all who rely upon their professional knowledge, skills, judgment and integrity by regulating qualification, performance and discipline standards for CGAs, while advocating the use of their professional expertise in the public interest.

ALLEGIANCE TO A CODE OF ETHICAL PRINCIPLES AND RULES OF CONDUCT

The Code of Ethical Principles and Rules of Conduct is the cornerstone of CGA Ontario's self-regulatory program. It provides the foundation upon which CGAs practise their profession, and ensures that CGAs maintain the highest ethical standards. The professionalism and high standard of conduct of all CGAs is further supported by a comprehensive disciplinary process.

ERRORS AND OMISSIONS INSURANCE

CGAs in professional practice who prepare financial statements and tax returns are required to carry errors and omissions insurance. This insurance provides CGAs with protection and their clients with financial restitution in the event of an error or omission.

FEE MEDIATION SERVICE

CGA Ontario operates a fee mediation service that aims to resolve fee disputes in an expeditious and inexpensive manner. Either party may apply to CGA Ontario to have a fee dispute resolved through the appointment of an arbitrator or mediator. Both parties must agree to participate and accept the result.

MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT

The standard of quality provided by CGAs is supported by CGA Ontario's mandatory continuing professional development program. Mandatory professional development promotes lifelong learning and ensures that the knowledge and competencies of CGAs are always up to date.

PRACTICE INSPECTION: AN INDEPENDENT EXAMINATION OF A FIRM'S QUALITY

To assure clients that CGAs are practising in firms that provide high quality service, firms undergo a practice inspection every three years. A new firm is reviewed within its first year of business.

Practice inspections are conducted by experienced accountants who possess significant experience in the field of accounting. A practice inspection is a rigorous on-site inspection process that includes the inspection of a firm's practice and financial statement files.

A firm that does not meet CGA Ontario's standard is given the opportunity to improve its rating and is then re-inspected. If a firm fails two consecutive practice inspections it is closely monitored until it meets the required standard; failure to comply with the program results in disciplinary action.

VERIFYING A FIRM'S CREDENTIALS

Confirm that the accountant you choose is a CGA with the support provided by CGA Ontario.

CGA Ontario also offers assistance in engaging a CGA through a free online accountant referral service. For more information visit www.cga-ontario.org/applications/accountantreferral/default.aspx.

and options	162,025	17,462	1,212	1,212
change contracts,				
ns	188,966	1,838	23,233	1,025
tracts				
ns	29,200	17,510	3,209	30
ns	13,721	157,254	36,547	15
contracts	98,121	176,754	39,756	37.5
	32,102	2,962	3,296	2,566
	11,236	25,689	39,456	16,523
ount	1,513,188	\$ 632,837	\$ 387,528	\$ 256,855
(illions)				
	Gross			
	group			



“A CGA provides the invaluable insights necessary to make important business and finance decisions.”

For more information about the Certified General Accountants of Ontario and its resources, visit cga-ontario.org or call 1-800-668-1454.

Certified General Accountants of Ontario

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