

Agreement

**Relating to the Certification of CRA employees
by CGA-Canada**

Between

**the Canada Revenue Agency
as represented by the Commissioner of the
Canada Revenue Agency (CRA)**

and

**the Certified General Accountants
Association of Canada
as represented by its President –
Chief Executive Officer (CGA-Canada)**



Canada Revenue
Agency

Agence du revenu
du Canada



Certified General
Accountants
Comptables généraux
accrédités

WHEREAS:

- A. CGA-Canada is a body corporate incorporated by *Special Act of the Parliament of Canada (1913)*, as amended, and has its office at 800, 1188 West Georgia Street, Vancouver, British Columbia, V6E 4A2. Effective June 6, 2008, this address will be Suite 100, 4200 North Fraser Way, Burnaby, British Columbia, V5J 5K7.
- B. CRA is an Agency created by Parliament on April 29, 1999, which established the Canada Customs and Revenue Agency. On December 12, 2005, the Agency's name was legally changed to the Canada Revenue Agency. Its head office is located at 7th Floor, 555 MacKenzie Avenue, Ottawa, Ontario, K1A 0L5.
- C. CGA-Canada is a professional accounting body which provides accounting education to the public and promotes the practice, professional and common interests of certified general accountants worldwide.
- D. CRA is a government Agency that administers tax laws on behalf of the Government of Canada and most provinces and territories. CRA also administers various social and economic benefit and incentive programs that are delivered through the tax system.
- E. CGA-Canada and CRA have agreed to enter into this Agreement to set out the terms and conditions for CRA employees who are registered in the CGA Program of Professional Studies to satisfy the practical experience standard required for CGA certification.
- F. The Agreement is advantageous to both parties; enabling CRA to build capacity in taxation and audit, both of which are specialty areas of study and practice of Certified General Accountants; and, providing CGA Students the means to satisfy the Practical Experience Standard for CGA certification.

NOW THEREFORE, the parties mutually agree as follows:

1. **Definitions:** In this Agreement, except as expressly provided or unless the context otherwise requires:

CGA Affiliates means the provincial, regional and international associations affiliated with CGA-Canada established in the provinces and territories of Canada and the foreign jurisdictions for the governing of CGA Students and Members in their respective jurisdictions.

CGA Practical Experience Standard means the practical experience standard of CGA-Canada which upon successful completion by a person meets the practical experience requirements for the professional designation of Certified General Accountant. The standard normally requires three years of accounting/financial management related experience (of which a minimum of one year must be completed in Canada) but, on assessment may be deemed acceptable after a minimum of two years.

At least one year of the accounting/financial experience must be at the **professional level**. The standard is normally satisfied once the person demonstrates through “on the job experience” a sufficient breadth and depth of accounting/financial management related foundation and professional competencies as determined by CGA-Canada and assessed by CGA Affiliates.

CGA Student means CRA employees registered as CGA students in good standing with a CGA Affiliate.

Effective Date means the effective date of this Agreement as provided for in this Agreement.

Foundation Experience encompasses the broad scope of accounting related employment activities that lead to the development of competencies normally prerequisite for advancing to Professional Experience. Foundation experience typically ranges from entry level employment activities, that may be technical and routine in nature (e.g. account payables, account receivables, bank reconciliations, compute tax amounts, etc.), to intermediate level positions. These positions require an understanding and application of the technical knowledge developed by the CGA Advanced Studies Level courses and may also initiate the development of higher order abilities – analytical, forecasting, planning, decision-making, communication, etc.

Parties means CGA-Canada and CRA and **Party** means either of them.

Practical Experience Assessment Questionnaire (PEAQ) means the questionnaire that a CGA Affiliate makes available to students for the purposes of reporting their work experience and having this experience verified by their employer. The PEAQ may be in hard copy or electronic form.

Professional Applications and Competence Evaluation (PACE) is the final level of the CGA program prior to certification as a CGA.

Professional Experience encompasses employment responsibilities that are relative to the competencies assessed by the CGA PACE level elective and capstone courses. Professional experience normally provides opportunities to develop and demonstrate, in a sufficiently proficient manner, competencies to effectively integrate, synthesize, and apply the knowledge, concepts, and higher order professional abilities expected of a newly certified CGA.

Program of Professional Studies means the courses and examinations offered by CGA-Canada which upon successful completion by a person meets the academic requirements of the professional designation of CGA.

Termination Date means the date this Agreement terminates as provided for in this Agreement.

2. **General:** In this Agreement, except as otherwise expressly provided or as the context otherwise requires:
- (a) the headings and captions will be considered as provided for convenience only and as not forming part of this Agreement and will not be used to interpret, define or limit the scope, extent or intent of this Agreement or any of its provisions;
 - (b) the words **include** or **including** when following any general term of statement are not to be construed as limiting the general term or statement to the specific items or matters set forth or to similar terms or matters but rather as permitting it to refer to all other items or matters that could reasonably fall within its broadest possible scope;
 - (c) a reference to a time or date is to the local time or date in Vancouver, British Columbia, Canada, unless specifically indicated otherwise; and
 - (d) a word importing the masculine gender includes the feminine or neuter; a word importing the singular includes the plural and vice versa.

3. **CGA Practical Experience Standard:**

CRA employees can normally satisfy the CGA Practical Experience Standard for certification purposes, as they advance to, and perform competently at foundation level positions and for approved professional level positions, as follows:

3.1 Foundation Level Experience - CGA Students who hold a SP-04 (PM-01) position in Audit on a full-time basis for a period of at least one year will fully satisfy the foundation level experience competencies expected of a student enrolled at the Foundation and Advanced Studies Levels of the CGA program. To satisfy the CGA Practical Experience Standard for professional certification, students will need Professional Level Experience, which can be obtained by advancing to the positions as listed and described in Section 3.2.

3.2 Professional Level Experience:

3.2.1 The duties, as performed competently and on a full-time basis over a period of at least **one** year for the jobs listed in **Appendix A**, are recognized as fully satisfying the minimum **professional level experience** competencies as required by the CGA Practical Experience Standard.

3.2.2 The duties, as performed competently and on a full-time basis over a period of at least **two** years for the jobs listed in **Appendix B**, are recognized as fully satisfying the **professional level** competencies required by the CGA Practical Experience Standard.

3.2.3 In the event that CRA significantly revises a position(s) listed in Appendix A or Appendix B, CGA reserves the right to review the revision and re-determine the position's eligibility for satisfying the CGA Practical Experience Standard.

4. Eligibility:

This Agreement is applicable to all CRA employees registered as students with the Certified General Accountants Association of Canada through its Affiliates.

5. Assessment and Verification of Experience:

CGA Affiliates have the complete and final responsibility and authority to assess and determine the status of a CGA student's practical experience. Upon receiving a completed PEAQ, the Affiliate will assess the PEAQ to determine whether the student has satisfied the Practical Experience Standard and then communicate the determination to the student.

CGA students who are registered at the PACE Level may apply for an assessment of their practical experience by first completing the PEAQ; forwarding it to CRA for verification; and then, forwarding it to their CGA Affiliate for assessment.

All CGA students must have their experience verified by a CRA employee who has a professional designation (that is, a CGA, CA, or CMA) and is a member in good standing who is either the student's direct supervisor or an indirect supervisor who has intimate knowledge of the student's work performance and has been assigned by CRA to be their professional mentor. Upon receiving a CGA student's completed PEAQ, the assigned CRA supervisor will complete the verification in accordance with the PEAQ instructions on a timely basis.

6. Student Assignment Program (SAP):

CRA will provide CGA students the "on the job" work experience necessary to satisfy the CGA Practical Experience Standard:

Where CGA students, who are employed by CRA, have fully completed the Foundation Studies Level of the CGA Program of Professional Studies and are registered but have not yet advanced to a full-time SP-05 (PM-02) Audit position or (other approved position described in section 3.2), CRA will reasonably try to ensure the student is provided with the opportunity based on performance and potential to acquire the required experience.

7. Other Initiatives:

CGA-Canada and CRA wish to develop other initiatives of mutual benefit to both parties, and will identify and discuss such future strategic initiatives at an administrative level in the future.

8. Communication Strategy:

CRA will support each CGA Affiliate's efforts to communicate the terms of this Agreement to CRA employees. CRA Regional Offices will collaborate with their respective CGA Affiliate to effectively communicate information regarding the CGA/CRA experience agreement and the CGA Practical Experience Standard, on a regular and timely basis to CRA employees, including CRA Directors and Senior Managers.

9. Review of the Agreement:

This Agreement will be reviewed every five years from the date of signing to ensure currency and accuracy. Further, the Appendices can be reviewed by the Officials responsible for this Agreement at any time.

10. Amendment:

10.1 Subject to clause 10.2, this Agreement may be amended any time on the written agreement of the persons occupying the positions of the signatories to this Agreement.

10.2 The Appendices to this Agreement may be amended at any time to add or remove specific jobs upon the written agreement of the officials identified in clause 11 of this Agreement.

11. Officials responsible for this Agreement:

For CRA: Assistant Commissioner, Human Resources Branch
For CGA-Canada: Vice President, Education and Operational Affairs

12. Term:

This Agreement shall take effect on the day that it is last signed, and will continue to be in force until it is terminated in accordance with clause 13 of this Agreement.

13. Termination:

13.1 This Agreement may be terminated at any time on the written agreement of the persons occupying the positions of the signatories to this Agreement.

13.2 This Agreement will terminate 12 months after one party provides written notice of termination to the other party, and for the purposes of this clause, notice must be provided to and by a person occupying the position of a signatory to this Agreement.

14. Successor Rights:

A successor to a party to this Agreement is bound by this Agreement.

15. Nature of this Agreement:

This Agreement is an administrative understanding that is not intended by the parties to be legally enforceable.

IN WITNESS WHEREOF the parties hereto have executed this Agreement this

Original signed on the 27th day of May, 2008.

For the Certified General Accountants Association of Canada

_____ Signature Anthony J. Ariganello President – Chief Executive Officer	_____ Date
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For the Canada Revenue Agency

_____ Signature William V. Baker Commissioner of the Canada Revenue Agency	_____ Date
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APPENDIX A

The following list is inclusive of CRA positions that are considered to satisfy CGA-Canada's requirements for Professional Level Experience as stipulated in clause 3.2.1 of the Agreement.

	Job Number	Job Title	Group and Level	Date approved
1.	AU various	All jobs classified in the AU occupational group	AU-01 to AU-06	May 27, 2008
2.	FI0001	Financial Analyst and Resources Management (with supervision)	FI-01	May 27, 2008
3.	FI0005	Senior Financial Analyst and Resources Management	FI-02	May 27, 2008
4.	FI0006	Financial Analyst and Resources Management (without supervision)	FI-01	May 27, 2008
5.	FI0007	Resource Management, Project Leader	FI-03	May 27, 2008
6.	FI0008	Chief, Non Financial Asset Accounting	FI-03	May 27, 2008
7.	FI0012	Manager, Financial Planning and Analysis	FI-03	May 27, 2008
8.	FI0015	Project Leader, Financial Policy Systems and Control	FI-03	May 27, 2008
9.	FI0017	Senior Accounting Officer	FI-02	May 27, 2008
10.	FI0018	Chief, Agency's Reports and Authorities	FI-03	May 27, 2008
11.	FI0019	Chief, Accounts, Payroll and Reports	FI-03	May 27, 2008
12.	FI0024	Head, Financial Services Unit	FI-01	May 27, 2008
13.	FI0025	Chief Accountant	FI-02	May 27, 2008
14.	FI0026	Chief Accountant	FI-03	May 27, 2008
15.	FI0027	Senior Functional Analyst	FI-02	July 20, 2010
16.	FI0091	Resource Management Analyst	FI-02	May 27, 2008
17.	FI0096	Senior Agency Revenue Officer	FI-02	May 27, 2008
18.	FI0097	Financial Analyst/Special Project Officer	FI-01	May 27, 2008
19.	FI0104	Senior Project Officer	FI-02	May 27, 2008
20.	FI0106	Revenue Reporting Officer	FI-02	May 27, 2008
21.	FI0107	Intergovernmental Liaison Officer	FI-02	July 20, 2010
22.	FI0108	Revenue Officer	FI-01	May 27, 2008
23.	FI0109	Technical Expert, Financial and Resource Management Systems	FI-03	July 20, 2010
24.	FI0110	Project Leader, RARAD	FI-03	May 27, 2008
25.	FI0125	Monitoring and Control Officer	FI-02	May 27, 2008
26.	FI0151	Resource Management Officer	FI-01	May 27, 2008

	Job Number	Job Title	Group and Level	Date approved
27.	FI0153	Accounting Officer	FI-01	May 27, 2008
28.	FI0154	Financial Analyst	FI-01	May 27, 2008
29.	FI0155	Internal Financial Audit Project Leader	FI-04	July 20, 2010
30.	FI0157	Internal Financial Auditor	FI-03	July 20, 2010
31.	FI0193	Revenue Systems Officer	FI-02	July 20, 2010
32.	FIX004	Manager, FIS Project Management	FI-04	May 27, 2008
33.	MG0106	Team Leader, Appeals Income Tax Act	MG-05	May 27, 2008
34.	MG0107	Team Leader, Appeals Income Tax Act	MG-05	May 27, 2008
35.	MG0113	Team Leader, Appeals Income Tax/Excise Tax Act	MG-05	May 27, 2008
36.	MG0114	Team Leader, Appeals Income Tax/Excise Tax Act	MG-05	May 27, 2008
37.	MG0115	Team Leader, Appeals Excise Tax Act	MG-05	May 27, 2008
38.	MG0116	Team Leader, Appeals Excise Tax Act	MG-05	May 27, 2008
39.	MG0122	Team Leader, Appeals Income Tax Act/Excise Tax Act/Canada Pension Plan/Employment Insurance	MG-03	May 27, 2008
40.	MG0123	Team Leader, Appeals Income Tax Act/Excise Tax Act	MG-03	May 27, 2008
41.	MG0124	Team Leader, Appeals Income Tax Act	MG-03	May 27, 2008
42.	MG0125	Team Leader, Income Tax Act/Excise Tax Act	MG-03	May 27, 2008
43.	MG0126	Team Leader, Canada Pension Plan/Employment Insurance/Income Tax Act	MG-03	May 27, 2008
44.	MG0127	Team Leader, Income Tax Act/Excise Tax Act/Canada Pension Plan/Employment Insurance	MG-03	May 27, 2008
45.	MG0128	Team Leader, Appeals Income Tax Act	MG-03	May 27, 2008
46.	MG0163	Team Leader, Tax Avoidance	MG-05	April 29, 2010
47.	MG0164	Team Leader, Audit Services	MG-05	April 29, 2010
48.	MG0165	Assistant Director, Verification and Enforcement	MG-06	April 29, 2010
49.	MG0166	Manager, Audit	MG-06	April 29, 2010
50.	MG0167	Manager, Large Business Audit	MG-06	April 29, 2010
51.	MG0169	Manager, International Tax	MG-06	April 29, 2010
52.	MG0171	Assistant Director, Investigations	MG-06	April 29, 2010
53.	MG0172	Assistant Director, Investigations	MG-05	April 29, 2010
54.	MG0173	Team Leader, Audit	MG-05	April 29, 2010
55.	MG0174	Team Leader, Audit	MG-05	April 29, 2010

	Job Number	Job Title	Group and Level	Date approved
56.	MG0175	Team Leader, Investigations Program	MG-05	April 29, 2010
57.	MG0176	Team Leader, Investigations Program	MG-05	April 29, 2010
58.	MG0178	Team Leader, International Tax	MG-05	April 29, 2010
59.	MG0184	Team Leader, Verification and Enforcement	MG-03	April 29, 2010
60.	MG0185	Team Leader IT/ET Audit	MG-03	April 29, 2010
61.	MG0192	Coordinator, Refund Exam	MG-03	April 29, 2010
62.	MG0193	Team Leader, Verification	MG-03	April 29, 2010
63.	MG0479	Appeals Manager	MG-05	May 27, 2008
64.	MG0500	Financial Review Manager	MG-05	April 29, 2010
65.	MG0630	Appeals Manager	MG-06	May 27, 2008
66.	MG0950	Manager, GST/HST Program	MG-06	Dec. 16, 2010
67.	MG0952	Team Leader, GST/HST Program	MG-05	Dec. 16, 2010
68.	SP0372	Senior Trust Accounts Examination Officer	SP-06	May 27, 2008
69.	SP0393	Investigator/Auditor	SP-06	May 27, 2008
70.	SP0402	Appeals Officer	SP-06	May 27, 2008
71.	SP0403	Tax Auditor	SP-06	April 29, 2010
72.	SP0421	Employer Compliance Auditor	SP-06	May 27, 2008
73.	SP0422	Technical Advisor	SP-06	April 29, 2010
74.	SP0435	General Investigator	SP-06	April 29, 2010
75.	SP0464	Investigator/Auditor	SP-07	May 27, 2008
76.	SP0800	Screener/Examiner, Prepayment Program	SP-08	Dec. 16, 2010

APPENDIX B

The following list is inclusive of CRA positions that are considered to satisfy CGA-Canada's requirements for Professional Level Experience as stipulated in clause 3.2.2 of the Agreement.

	Job Number	Job Title	Group and Level	Date approved
1.	FI0093	Accounts Receivable Control Officer	FI-02	July 20, 2010
2.	FI0095	Interdepartmental Receipt and Control Officer	FI-01	July 20, 2010
3.	MG0182	Team Leader, Office Exam	MG-03	April 29, 2010
4.	SP0376	Tax Auditor	SP-05	May 27, 2008
5.	SP0397	Trust Accounts Examination Officer	SP-05	May 27, 2008
6.	SP0455	Appeals Officer	SP-05	May 27, 2008
7.	SP0458	Excise Duty Officer	SP-06	April 29, 2010
8.	SP0695	Excise Tax Auditor/Examiner	SP-05	Dec. 16, 2010
9.	SP0696	Income Tax Auditor	SP-06	Dec. 16, 2010
10.	SP0697	Excise Tax Auditor/Examiner	SP-06	Dec. 16, 2010
11.	SP0700	Examiner, Prepayment Program	SP-07	Dec. 16, 2010
12.	SP0705	Income Tax Auditor	SP-05	Dec. 16, 2010

Certified General Accountants Association of Canada

Original signed on December 16, 2010.

Lynda Carson
Vice President
Education and Operational Affairs

Date

Canada Revenue Agency

Original signed on December 16, 2010.

Cheryl Fraser
Assistant Commissioner
Human Resources Branch

Date