

November 2025

# Registration Data Report

Chartered Professional Accountants of Manitoba

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# Executive Summary

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This report presents registration data for the Chartered Professional Accountants of Manitoba (CPA-MB) from 2016 to 2024. Its purpose is to provide a statistical picture of application, assessment and registration outcomes for internationally educated applicants (IEAs) to CPA-MB over the last nine years.

CPA-MB has seen a rise in membership to 7,916 in 2024 from 7,366 in 2016.

In the 2016 to 2024 reporting period, 1,896 IEAs applied to CPA-MB. Applications trend up throughout the period with the largest numbers occurring at the end of the reporting period. The majority (94 per cent) of IEAs applied from within Canada. Nigeria was the top source country of education, accounting for 20 per cent (370/1,896) of IEAs. IEAs to CPA-MB make up 21 per cent of all IEAs applying to the 31 regulated professions under fairness legislation in Manitoba from 2016 to 2024. Only six per cent of applicants (105/1896) possessed a professional accounting designation from their home jurisdiction.

Eight per cent of all IEAs (155/1,896) to CPA-MB registered within the 2016-2024 reporting period. Breaking this down by applicant type, a significant majority, 84 per cent (88/105), of IEAs with professional accounting designations applying under mutual reciprocity agreements (MRA applicants) registered. This figure could go up to 87 per cent if the files open at the end of 2024 result in registrations. For IEAs without professional accounting designations who are required to take CPA-MB's Professional Education Program (PEP applicants), the registration rate for the same period is four per cent (67/1,791). This could increase to 49 per cent if all 814 applicants with open files at the end of 2024 register.

Regarding IEA trends in outcomes and timelines, registration rates for the MRA group of applicants are consistently high throughout the period. With so many open files at the end of the reporting period from PEP applicants, no trend in registration rates is discernible for this group.

The median time to registration for MRA applicants was about a month; the median time to registration for the PEP applicant group was just under four years.

# Introduction

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The Fair Registration Practices Office's (FRPO) registration data report on the Chartered Professional Accountants of Manitoba is issued as a matter of FRPO's responsibility under section 14(2b) of The Fair Registration Practices in Regulated Professions Act (act) to conduct research and analysis regarding the registration of internationally educated applicants.

CPA-MB supplies registration data to FRPO as an obligation under the act (sec. 15(2)). Each year, CPA-MB provides records on the key steps in the assessment and registration process for IEAs.

Facts and figures in this report are accompanied by analysis and contextual remarks to help interpret the data. A flowchart of CPA-MB's assessment and registration process for IEAs along with a short glossary of terms used throughout the document are provided as appendices to this report.

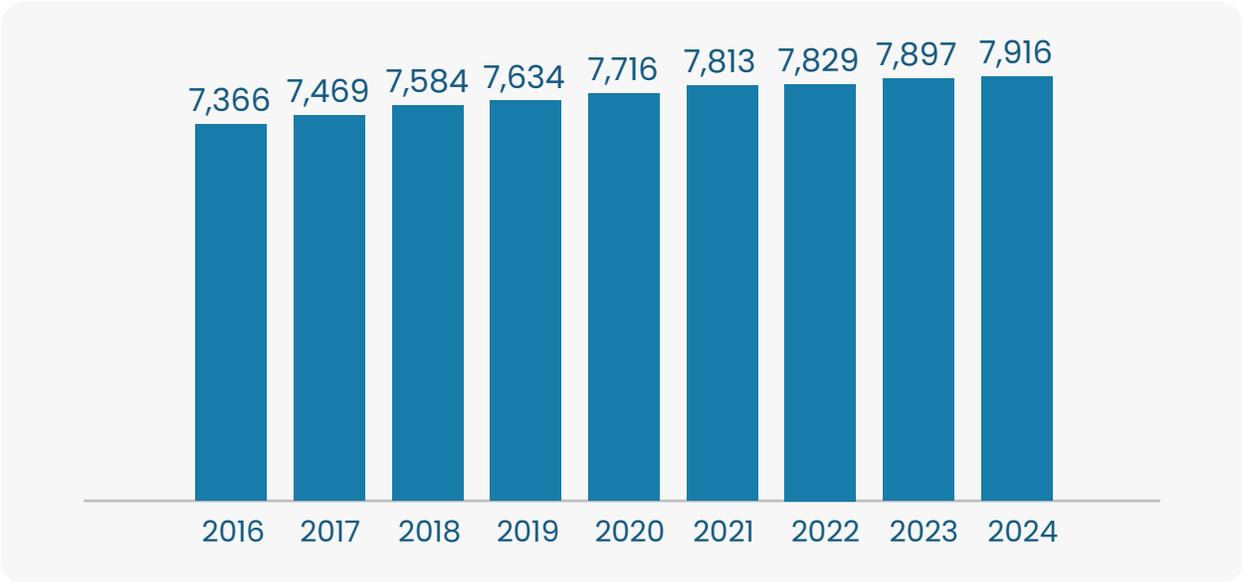
The report is restricted to developing a fact-based, statistical picture. There is no discussion of fairness issues or compliance to fairness duties under the act.

A cautious reading of the data is needed. Registration outcome and timeline statistics reflect the profession's registration requirements and individual circumstance. Often people take an extended period to register or abandon the process for reasons unrelated to registration requirements. This can have a significant impact on registration outcome and timeline data.

# Membership

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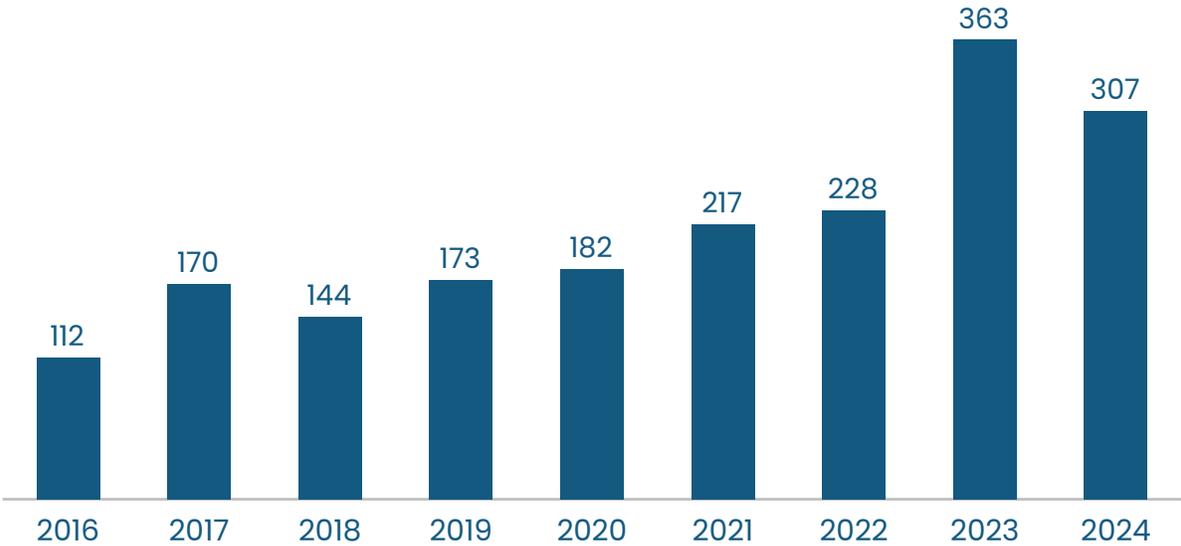
## CPA-MB Members (2016 to 2024)



From 2016 to 2024, CPA-MB saw a steady rise of 550 members. Members include both domestic and internationally educated applicants. During this period, there were 155 IEA registrations.

# Registration Data - Applicants

## Internationally Educated Applicants (2016 to 2024)



**1,896**  
Total applicants

**211**  
Annual average

Examining the distribution of IEAs by year, applications trend up throughout the period with the largest numbers occurring at the end of the reporting period, in 2023 and 2024. FRPO understands the increase in applications is related to a backlog of IEAs who were able to receive transcripts and study/work permits for the CPA program toward the end of the period. One hundred and five were MRA applicants and 1,791 were PEP applicants.

# IEAs to CPA-MB as a per cent of all IEAs to Manitoba Regulated Professions (2016 to 2024)

8,861



Total IEAs to 31 regulated professions in Manitoba

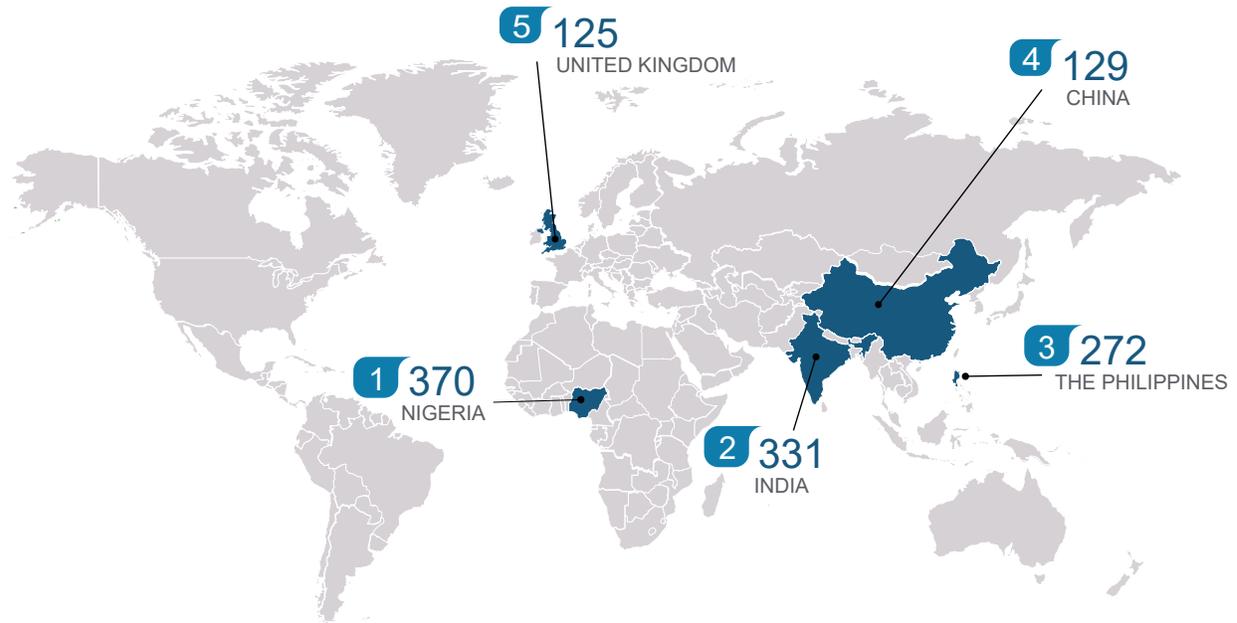
21%



Per cent of total IEAs applying to CPA-MB

IEAs applying to CPA-MB from 2016 to 2024 represent 21 per cent of all IEAs to the 31 regulated professions under Manitoba’s fairness legislation in this reporting period.

## IEA Top Countries of Education (2016 to 2024)



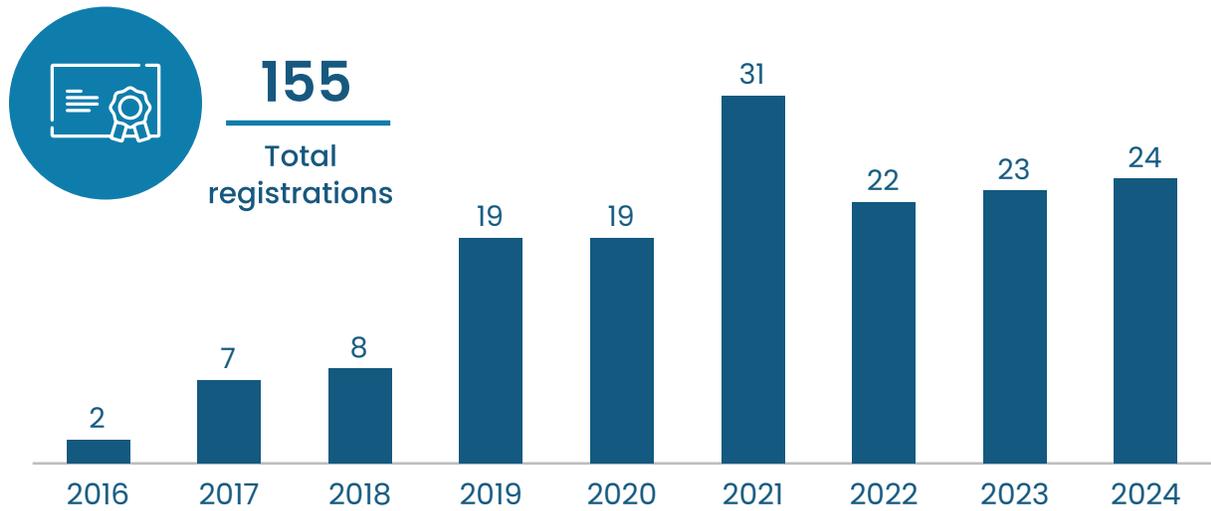
From 2016 to 2024, CPA-MB received applications from individuals educated in 97 countries. IEAs educated in Nigeria ranked number one, representing 20 per cent (370/1,896) of all IEAs. Sixty-five (1,227/1,896) percent of IEAs to CPA-MB came from five countries: Nigeria, India, The Philippines, China and United Kingdom.

## IEA Applications by Arrival Status (2016 to 2024)



Six per cent of IEAs applied to CPA-MB before arriving in Canada. The majority, 94 per cent applied post-arrival.

# Registration Data - Applicant Outcomes



## IEA Registrations (2016 to 2024)

Of the 1,896 IEAs who applied to CPA-MB between 2016 to 2024, 155 were registered throughout the period; 88 were MRA applicants and 67 were PEP applicants. Most registrations occurred in the latter part of the reporting period.

## IEA File Status - Closed and Open Files



Forty-nine per cent of IEAs had files closed for various reasons throughout the reporting period, while at the end of the reporting period, 43 per cent had open files.

## Registration Rate (2016 to 2024)

FRPO calculates the IEA registration rate as the per cent of IEAs in a given period who register.

The accounting profession is somewhat unique because most IEAs apply to CPA-MB without a professional accounting designation. They usually possess business degrees, various academic courses in accounting and practical experience. Applicants who apply with a professional accounting designation may be recognized under reciprocity agreements and are not required to complete CPA-MB's Professional Education Program.

### MRA Applicants

Between 2016 and 2024, 84 per cent (88/105) of the applicants with professional accounting designations registered. At the end of the reporting period, there were 14 closed files and three open files.

Depending on the registration outcomes of these three open files, the registration rate for this group will fall between 84 per cent (88/105 – none of the three applicants with open files register) and 87 per cent (91/105 – all applicants with open files register).

Registration  
rate



84 – 87%

### PEP Applicants

Between 2016 and 2024, four per cent (67/1,791) of the applicants without professional accounting designations were registered. At the end of the reporting period, there were 910 closed files and 814 open files.

Depending on the registration outcomes of the 814 open files, the registration rate for this group will range between four per cent (67/1,791 – none of the applicants with open files register) and 49 per cent (881/1,791 – all applicants with open files register).

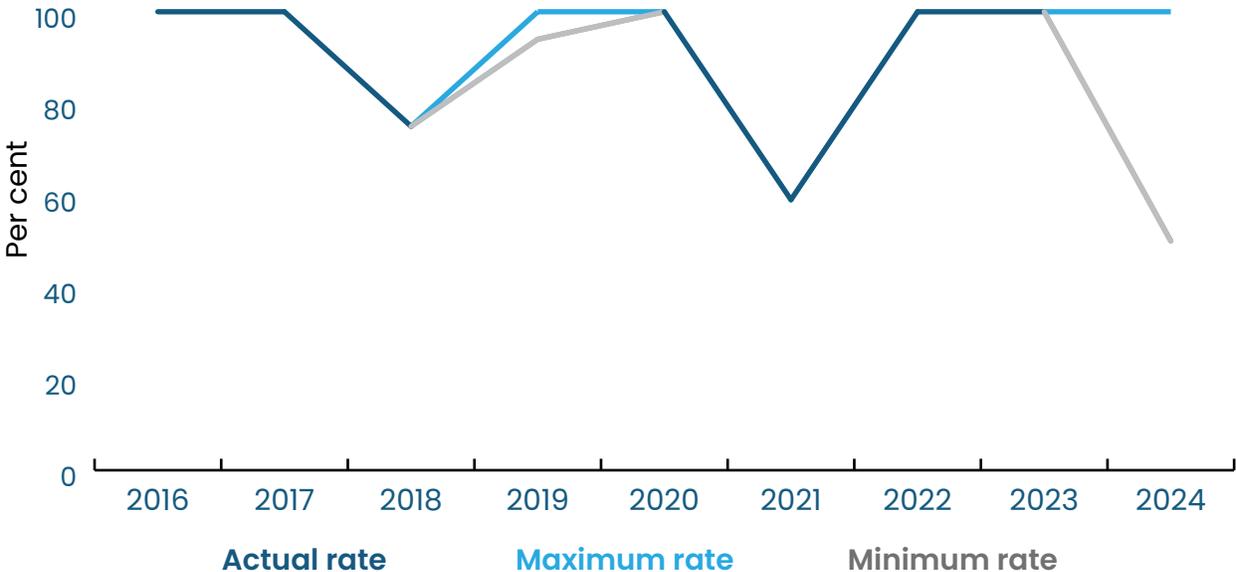
Registration  
rate



4 – 49%

# IEA Registration Rate by Year (2016 to 2024)

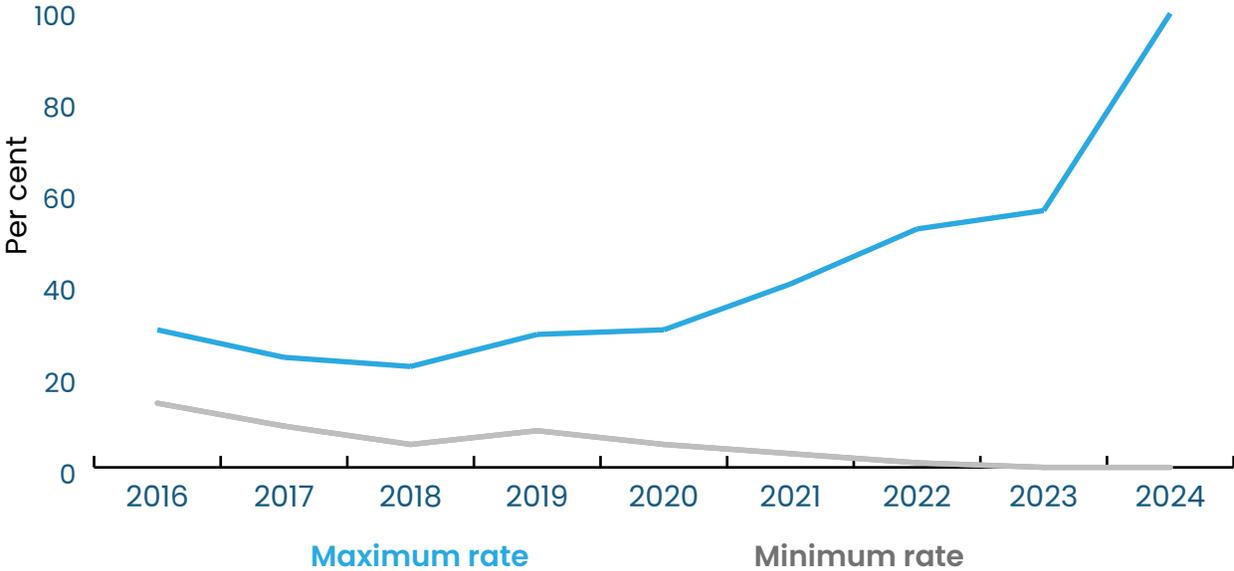
## MRA Applicants



The dark blue line in the graph above shows the percentage of IEAs who applied in a given year and went on to register. It shows consistently high registration rates for MRA applicants, with multiple years reaching 100 per cent and occasional dips with a low of 59 per cent.

The light blue and gray lines represent the maximum and minimum possible registration rates for each application year. For example, in 2024 the registration rate could be as high as 100 per cent if the two open files result in registrations or as low as 50 per cent if these files are closed.

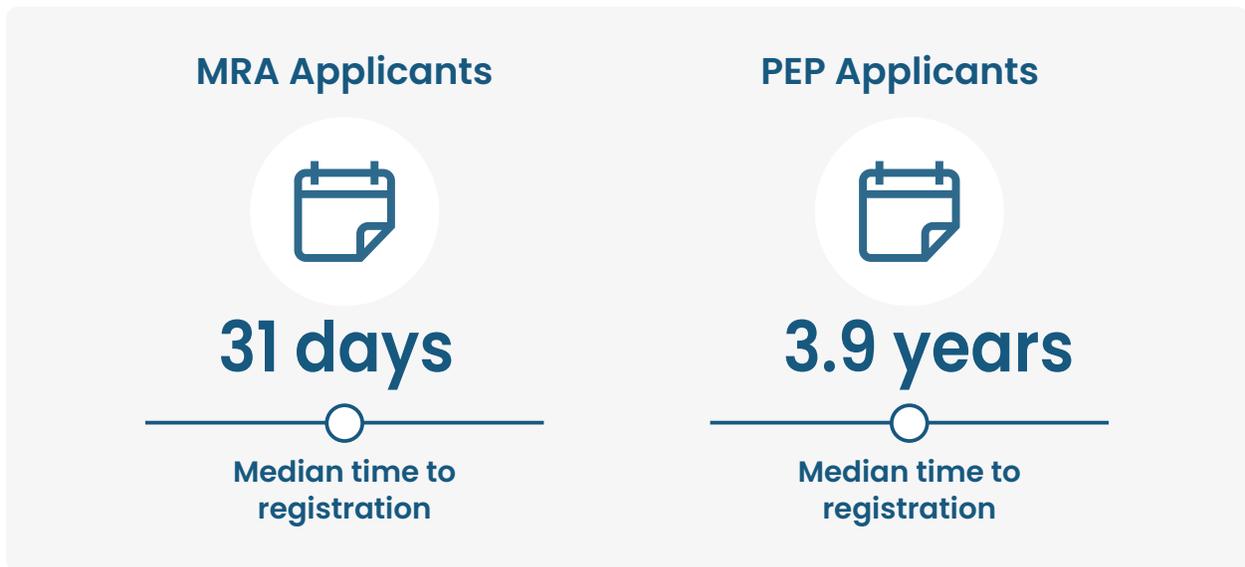
# PEP Applicants



There are no dark blue lines in the above graph because there are no years where all files for PEP applicants are resolved. Maximum and minimum rates depend upon how applications are resolved. For example, fourteen per cent of applicants who applied in 2016 registered sometime before December 30, 2024 but the registration rate could increase to 30 per cent if all open files from 2016 applicants result in registrations.

Toward the end of the reporting period, most files for IEAs who applied in these later years remain open and the light blue and grey lines move further apart indicating a broad range of possible registration outcomes. The relatively large discrepancy between maximum and minimum rates does not allow the identification of any trends to improving or declining registration rates throughout the period.

## IEA Timelines to Registration (2016 to 2024)

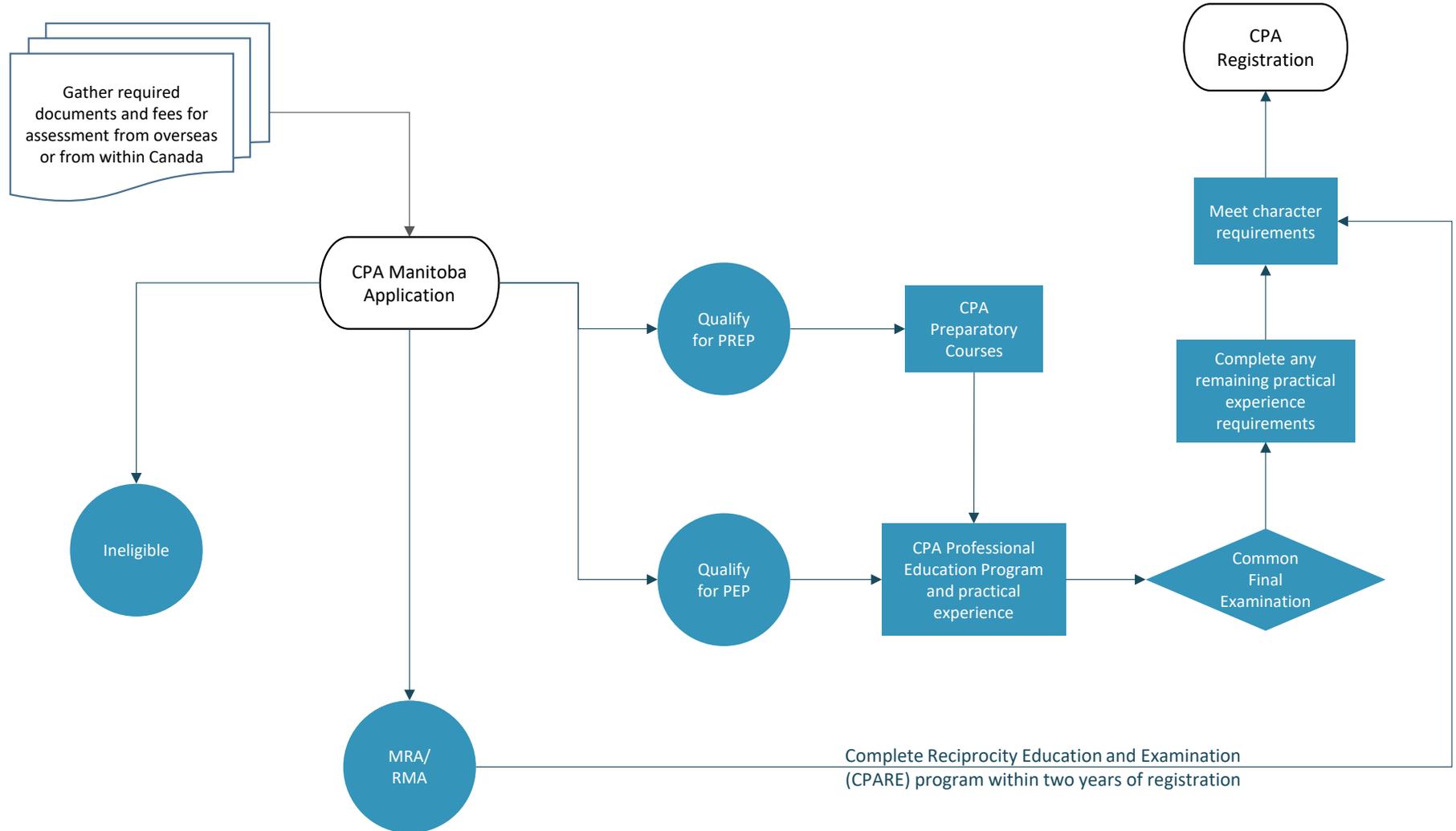


Registration timelines are calculated starting from date of initial application to CPA-MB to the date of registration.

Median registration timelines for CPA applicants applying under MRAs are very short - 31 days - with 88/155 registrations falling under this category. These applicants are exempt from completing PEP and CPA-MB's Practical Experience Requirements, which accounts for their shorter registration timelines.

Registration timelines for PEP applicants are longer, a median of 3.9 years, with 67/155 registrations coming from this category.

# Appendix 1 – Process Map



## Appendix 2 – Glossary of Terms

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This glossary defines key terms used throughout the report to help ensure understanding of the findings presented. For consistency, certain terms are used across professions even though regulators may use other operational terms. For example, provisional registration is used for any temporary or conditional registration that allows some form of practice or title use. Manitoba regulators use a variety of terms (member-in-training, graduate nurse, exam candidate, intern, etc.) that signify different types of provisional registration.

### **Internationally Educated Applicant (IEA)**

An individual educated outside of Canada applying for registration with a Manitoba regulator. Canadians educated outside of Canada are also considered IEAs. Domestic labour mobility applicants who were educated outside of Canada are not counted in this dataset because they have already achieved licensure in Canada.

IEAs are counted once in FRPO's dataset regardless of the number of applications they submit; data from their most current application is used in this report. These individuals have either submitted a complete initial application, or sufficient required documents to allow the regulator to provide an assessment decision.

### **Provisional Registration**

Temporary or conditional registration that enables some form of practice or title use. In some professions, this is granted to applicants who substantially meet a regulator's registration requirements, allowing them to complete a period of approved supervised practice. Not all Manitoba regulators offer provisional registration and terms used vary.

### **Registration**

The licensing or certification process where applicants acquire legally sanctioned professional recognition with the authority to practice and/or use a designated protected title within a jurisdiction.

### **Registration Rate**

Per cent of applicants who apply in a given period and register.

### **Registration Timelines**

The time it takes an applicant to complete the registration process. The start of the process is marked by the date a completed application is submitted to either the Manitoba regulator or the regulator's designated third-party assessor. The end of the process is marked by the date of provisional registration or registration.