

Auditors' Report

To the Members of the Ontario Association of Architects
To the Fairness Commissioner for the Province of Ontario

At the request of the Ontario Association of Architects (the "Association") we have audited the Association's compliance for the 12 month period from July 3, 2008 to July 2, 2009 with the provisions described in Part II, III and sections 19, 20, 22, 23, 24 and 25 of Part VI of the *Fair Access to Regulated Professions Act, 2006* ("the Act").

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Association complied with the provisions established in the Act referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, and evaluating the overall compliance with the Act.

There are certain sections within the Act that are not amenable to audit as suitable criteria have not been established. Accordingly we are unable to, and do not, opine on the Association's compliance with Part II and Part III sections 8, 9(1) and 10(2).

Appendix A to this report lists the criteria identified by the Act that we considered in our audit. Compliance with the provisions established by the Act is the responsibility of the Association. Our responsibility is to express an opinion on compliance based on our audit. Appendix A to this report also includes management's assertion in respect of each of the criteria considered, management's comments regarding their assertion, a summary description of the audit work performed, and the audit findings related thereto.

In our opinion, for the 12 month period from July 3, 2008 to July 2, 2009, the Association was in compliance, in all material respects, with sections 7, 9(2)-9(5), 10(1), 11-12, 19-20, and 22-25 of the *Fair Access to Regulated Professions Act, 2006*.

Deloitte & Touche LLP

Chartered Accountants
Licensed Public Accountants
January 29, 2010

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C1: Information to applicants

Criteria

The regulated profession provides information about its registration practices to persons applying or intending to apply for registration.

Management assertion

This criteria is met by the Association.

Management comment

Registration information for applicants, prospective applicants and the general public is available at no cost on the OAA's website. Individuals may access all information through personal contact with staff, written/electronic correspondence, and telephone communication or on the OAA's website.

The OAA website makes available registration information for applicants, prospective applicants and the general public in a wide range of categories. For example, individuals who are not licensed as an Architect in Canada can access Canadian Architectural Certification Board ("CACB") information which deals with the assessment of academic qualifications via the website.

As well, for individuals from outside Canada and the USA, the OAA website provides an occupational career map specifically for foreign-trained applicants.

Information sessions are also provided through the Jewish Vocational Service.

Auditor's procedure to test management assertion

The auditor entered the Association website and reviewed the site to verify it contained information about registration practices as outlined by management. The auditor verified that the Association website provides the Association's contact information, so that individuals can obtain information about registration directly from staff. In addition the auditor observed Association staff responding to calls related to registration matters.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C1: Information to applicants

Criteria

The regulated profession provides information about the amount of time that the registration process usually takes.

Management assertion

This criteria is met by the Association.

Management comment

With respect to the amount of time that the registration process usually takes, once the requirements for licence are completed and the candidate makes Application for Licence, the process takes approximately five (5) weeks.

Individuals may access this information through personal contact with staff, i.e. face to face meeting, written/electronic correspondence, and telephone communication or on the OAA's website.

Auditor's procedure to test management assertion

The auditor entered the Association website and noted that the website indicated that a processing time period of approximately 3-5 weeks will be required for each application received. In addition the auditor interviewed Association staff seeking an understanding of registration practices and the timing relating to the aspects of the registration process.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C1: Information to applicants

Criteria

The regulated profession communicates the objective requirements for registration.

Management's assertion

This criteria is met by the Association.

Management comment

The OAA website contains application forms for various applicant categories (e.g. Student Associate, Intern Architect, Architect, Non-Practising Architect) which outline the requirements for registration, as follows:

- Must be a degree holder in architecture from a post-secondary institution or must have successfully completed the Royal Architectural Institute of Canada Syllabus
- The person must hold a Certificate of Certification issued by the CACB
- The person must have completed the Admission Course offered by the Association
- The person must have completed successfully one of three standardized exam options: ExAC administered by Canadian Architectural Licensing Association ("CALA") or Architect Registration Exam ("ARE") administered by National Council of Architectural Registration Boards ("NCARB") or a permitted combination.
- The person must have completed prescribed experience requirements.

Auditor's procedure to test management assertion

The auditor entered the Association website and observed various types of application forms for individuals wishing to become a member, as well as objective requirements for each application type. In addition the auditor held discussions with the OAA staff seeking an understanding of the requirements relating to various aspects of the registration process.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C1: Information to applicants

Criteria

The regulated profession explains which requirements may be satisfied through acceptable alternatives

Management assertion

The criteria is met by the Association.

Management Comment

In terms of requirements that may be satisfied through acceptable alternatives, there are no acceptable alternatives to the academic or experience requirements, unless an individual can demonstrate exceptional circumstances as to why he or she is unable to complete the academic or experience requirements. In this case, a request can be made for Exemption to Council.

In the application for licence, the applicant can indicate: "I have been exempted by the Council from all or part of the academic and/or experience requirements." This is an indication to applicants that the academic or experience requirements can be satisfied through another acceptable alternative (Exemption by Council), in exceptional circumstances.

This information may be accessed through personal contact with staff, i.e. face to face meeting, written/electronic correspondence, and telephone communication or on the OAA's website.

Auditor's procedure to test management assertion

The auditor entered the Association website and upon review of the Application for Licence, noted there is a box for applicants to indicate: "I have been exempted by the Council from all or part of the academic and/or experience requirements". The auditor also held discussions with Association staff to confirm our understanding.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C1: Information to applicants

Criteria

The regulated profession provides a fee scale.

Management's assertion

This criteria is met by the Association.

Management comment

Each type of application form (e.g. Student Associate, Architect, Intern Architect; which are all obtained through the OAA website) contains a section outlining the fees for the respective application and accepted methods of payment.

Auditor's procedure to test management assertion

The auditor accessed each type of application form (e.g. Student Associate, Architect, Intern Architect) on the Association website and noted that each form contained a section outlining the fees for the respective application and accepted methods of payment.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C2: Timely decisions, responses and reasons

Criteria

The regulated profession makes registration decisions within a reasonable time.

Management assertion

This criteria is met by the Association when reasonable is defined as indicated below.

Management comment

The timelines for making registration decisions depends on the type of registration being applied for (e.g.):

- CACB Certification for Domestically Trained – 1 week; Internationally Trained Professionals – 3 months
- Application for Licence – up to 5 weeks
- Experience Requirements Committee (“ERC”) Interview – Oral determination made at interview
- Registration Committee – may be an oral decision made at the hearing and formal notification two weeks later.

The Association’s activities for ensuring adherence to these deadlines included dedicated staff, ongoing supervision and monitoring of process by the Association’s Registrar.

Procedures performed to evaluate management assertion

The auditor selected a sample of Applications for Licence, Intern Architect and Student Associate and examined details in selected files to determine that registration decisions had been made and that the decisions had been made within the timelines established by the Association.

Audit Finding

The audit procedures were performed without exception.

The Act does not define the term reasonable and therefore we are unable to opine as to the Associations compliance with the Act in respect of this criteria.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C2: Timely decisions, responses and reasons

Criteria

The regulated profession gives written responses to applicants within a reasonable time.

Management assertion

The Association provides written responses to applicants.

Management comment

The timeline for written responses to applicants involving registration decisions such as internal reviews is generally within 2 weeks after the decision is made.

Procedures performed to evaluate management assertion

The auditor made a selection of Applications for Licence, Intern Architect, Student Associate and selected all cases referred to Council and ERC. The auditor examined the selected file for evidence that a written response had been provided.

Audit Finding

Audit procedures were performed without exception.

The Act does not define the term reasonable and therefore we are unable to opine on the Association's compliance with this Act in respect of this criteria.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C2: Timely decisions, responses and reasons

Criteria

The regulated profession gives written reasons to applicants within a reasonable time about all registration decisions and internal review or appeal decisions.

Management assertion

The Association provides written responses to applicants about all registration decisions and internal review or appeal decisions.

Management comment

ERC and Registration Committee decisions are communicated to the candidate at the date of the hearing or immediately after a decision has been made. Formal notification is usually given to the candidate within 2 weeks of the decision being made.

Exemption to Council may take a longer period of time due to ratification of minutes.

Procedures performed to evaluate management assertion

The auditor made a selection of Applications for Licence, Intern Architect, Student Associate and selected all cases referred to Council and ERC. The auditor examined the selected file for evidence of written reasons for registration decisions and internal review or appeal decisions.

Audit finding

The audit procedures were performed without exception.

The Act does not define the term reasonable and therefore we are unable to opine as to the Association's compliance with the Act in respect of this criteria.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C3: Internal review or appeal

Criteria

The regulated profession provides an internal review or appeal from its registration decisions within a reasonable time.

Management assertion

This criteria is met by the Association.

Management comment

Experience Requirements Committee –

The Intern receives written confirmation of scheduled interview with appended list and description of any required materials and topics that may be discussed at interview. Both the candidate and Committee declare any conflict of interest and an interview is then scheduled giving the Intern 6 weeks for forwarding required documentation. Any of the Intern's correspondence is distributed to the Committee prior to the interview. After the interview, Intern receives Determination "in person" after the Committee's deliberation. Written Determination is sent to Intern within 2 weeks of the interview.

Auditor's procedure to test management assertion

The auditor examined all cases before the Registration Committee (0 for the period under audit) ERC (2) and Council (2). The auditor noted that the ERC hearings were held within the stated timeline of the Association and that the Council meetings were held within the closest possible date to the meeting request.

Audit finding

The audit procedures were performed without exception.

The Act does not define the term reasonable and therefore we are unable to opine as to the Association's compliance with the Act in respect of this criteria.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C3: Internal review or appeal

Criteria

The regulated profession gives applicants for registration the opportunity to make oral, written or electronic submissions about any internal review or appeal.

Management assertion

This criteria is met by the Association.

Management comment

Registration Committee

There is no limit to the written material an applicant can provide; it is an oral hearing.

Experience Requirements Committee (ERC)

Each applicant is given a detailed list and description of any required materials as well as all topics that may be part of the interview questioning. Interviews are scheduled so the applicant has a minimum of 6 weeks to prepare and submit their documentation.

Exemptions to Council

There is no limit to the written material an applicant can provide. The applicant can submit written or electronic documentation to the Office of the Registrar. This material is presented to Council in written form.

Auditor's procedure to test management assertion

The auditor conducted interviews with Association staff confirming that an appeal process is available to applicants. In addition the auditor selected all appeals made during the period under review and examined applicants files for verification that the process was followed.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C4: Information on appeal rights

Criteria

The regulated profession informs applicants of any rights they may have to request a further review of, or appeal from a registration decision.

Management assertion

This criteria is met by the Association.

Management comment

Registration Committee

- A party to the proceedings before the Registration Committee may appeal to the Divisional Court, as set out in the Architects Act.
- The applicant may be advised in person but is advised in writing of the Committee's Decision and Order within 2 weeks including their right to appeal. (There were NO cases before the Registration Committee for the period under audit)

Experience Requirements Committee (ERC)

- A determination by this Committee is final and binding on the Registrar and applicant.
- The Intern is advised of the Committee's Determination 'in person' which is followed by the Committee's Determination in writing within 2 weeks following the interview.

Exemption to Council

The decision by Council is final and the applicant is advised within 2 weeks following the approval of the Council minutes.

Auditor's procedure to test management assertion

The auditor interviewed Association staff to confirm our understanding of the review. For the 2 cases that went to the ERC and the 2 that went to Council for the year, the auditor examined the files for evidence that the Association informed them of their rights.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C4: Information on appeal rights

Criteria

Decision-makers in internal reviews or appeals are different from those who made the original registration decision.

Management assertion

This criteria is met by the Association.

Management comment

Registration Committee Hearing

- The decision-maker in a registration decision is ineligible to be part of an internal review.
- The Registrar cannot sit on the Registration Committee (per Composition of Registration Committee Section 20, Regulation 27)

Experience Requirements Committee

- The decision-maker in a registration decision is ineligible to be part of an internal review.
- The Registrar cannot sit on the ERC. (Per Composition of ERC Section 19, Regulation 27)
- The Committee is provided with the name of the Intern and must confirm if they have any conflict of interest with the applicant
- Intern is provided with list of Committee members and requested to indicate whether they have a conflict of interest with any individuals participating on the Committee

Exemption to Council

The Council is comprised of 15 Architects that are elected by the membership and up to 3-5 members appointed by the Province of Ontario. The decision maker in a registration decision is not part of Council and cannot be part of the Council exemption process.

Auditor's procedure to test management assertion

The auditor interviewed Association staff to confirm our understanding of the process. In addition the auditor reviewed the cases before the ERC and noted per document review that applicants are informed by written correspondence as to who the members of the Committee are and to advise if there are any conflicts of interest.

For Exemption to Council cases, members of Council are only involved in the registration to determine whether exemptions are appropriate.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C5: Documentation of qualifications

Criteria

The regulated profession makes available to the public its requirements for the documentation of qualifications that must accompany an application.

Management assertion

The criteria is met by the Association.

Management comment

To become an architect in Ontario, each candidate must meet the following requirements:

- 1) Have their education certified by the CACB
- 2) Meet the experience requirements of 5,600 hours
- 3) Pass the ExAC (Examination for Architects in Canada), the ARE ("Architect Registration") Exam, or a permitted combination
- 4) Attend the Admission Course

All required documents (including documentation of qualification) for the different types of applications are publicly available via the OAA's website. See below for examples.

CACB

The four types of applications, each with different submission requirements, are accessible from a link on the OAA website to the CACB website. All individuals are referred to the CACB website for complete details.

Once all licensing requirements have been met, the following information must be provided:

- Application and fees
- Consent form
- Proof of date of birth
- Proof of Canadian Citizenship

Auditor's procedure to test management assertion

The auditor reviewed the various application forms and noted that each application form indicated what documents were required for each application.

Audit findings

The audit procedure was performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C5: Documentation of qualifications

Criteria

The regulated profession gives applicants information on acceptable alternatives to the documentation if they cannot obtain the standard documentation for reasons beyond their control.

Management's assertion

This criteria is met by the Association.

Management comment

CACB:

Applicants unable to obtain the required documentation for the certification of their professional degree must approach the CACB for further instruction.

Auditor's procedure to test management assertion

The auditor noted that there is a link on the Association website to the CACB which outlines acceptable alternatives to having a professional degree from Ontario.

As well, it was also noted that acceptable alternatives are accepted for proof of date of birth, and proof of citizenship as long as the documentation provided is legal and verifiable.

Audit findings

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C7: Training

Criteria

The regulated profession ensures that persons assessing qualifications and making registration decisions are trained.

Management's Assertion

This criteria is met by the Association.

Management Comment

The Association's Registrar makes registration decisions. The Association provides the opportunity to interface with other Registrars, attend courses and have open communication and frequent meetings with other provincial/territorial licensing authorities. The Registrar attends quarterly Canadian Architectural Licensing Authority meetings to keep abreast of licensing issues from each province.

Registration Committee and ERC members are provided with training in the form of an annual review of all procedures. Each member of each committee is issued a procedures/training manual.

Auditors procedure to test management assertion

The auditor reviewed various correspondence verifying regular communication between the Association's Registrar and other provincial Registrars. In addition the auditor obtained a listing of ERC Committee members noting the Committee is composed of a diverse group of Architects. The auditor viewed the ERC procedures/training manual, which includes various documents including set questions and set scoring methodology that is utilized for each candidate.

Audit Findings

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C7: Training

Criteria

The regulated profession ensures that persons who make internal review or appeal decisions know how to hold hearings, if hearings are necessary.

Management assertion

This criteria is met by the Association.

Management comment

Experience Requirements Committee

The methodology for conducting an interview is set out in the procedures/training manual.

The ERC that hears the interview is composed entirely of architects and thus their assessment of the facts at the hearing is done based on sound professional judgement and experience in the industry. The evaluation process utilized by the ERC which is set out in the procedures manual contains set questions and scoring methodology that is utilized for each candidate.

The ERC is composed of a diverse group of professionals to obtain a variety of perspectives, including males and females, a newly licensed architect and an internationally-trained architect.

A formal training/training manual is provided to the ERC members on how to assess submissions made by candidates.

Registration Committee

The methodology for conducting a formal hearing is set out in the procedures/training manual and follows rules of court. Independent legal counsel who attends the hearings ensures proper process is utilized. In the procedures/training manual, the OAA utilizes legal counsel recommendations on how to conduct a hearing.

Auditor's procedure to test management assertion

The auditor obtained the list of the ERC members and noted that the Committee is composed of a diverse group of Architects, which helps to ensure that there are adequate technical skills to assess special considerations when applicable. In addition the auditor reviewed the ERC procedures/training manual, which included various documents such as how to conduct assessments of the oral and graphic submissions made by the candidates.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C7: Training

Criteria

The regulated profession ensures that training in any special considerations that may apply in the assessment of applications is provided and that the process for applying those considerations is taught.

Management assertion

This criteria is met by the Association.

Management comment

The Registrar will review as needed prior to the hearing or interview, any special consideration identified by the candidate.

Registration Committee:

The tribunal that hears the appeal is composed entirely of Architects and thus their assessment of the facts at the hearing is done based on sound professional judgement and experience in the industry, which would include considering any special circumstances that may be present.

ERC:

The Committee that conducts the interview is composed entirely of architects and thus their assessment of the facts at the interview is done based on sound professional judgement and experience in the industry, which would include considering any special circumstances that may be present.

Auditors procedure to test management assertion

The auditor obtained the list of the ERC members and noted that the Committee is composed of a diverse group of Architects, which helps to ensure that there are adequate technical skills to assess special considerations when applicable.

The auditor viewed the ERC procedures/training manual, which included various documents such as how to conduct assessments of the oral and graphic submissions made by the candidates.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession gives the applicant access to records related to their application upon written request.

Management assertion

This criteria is met by the Association.

Management comment

Applicants can request to see their records through personal contact with staff (e.g. face to face meeting, written/electronic correspondence, telephone communication). Generally, when an applicant calls the OAA regarding their application, their call date and time are logged, which would act as written confirmation if that applicant requested to access their records relating to their application.

The only instance of records not being available to applicants would be third-party documentation that is directed only to the OAA.

Auditors procedure to test management assertion

The auditor viewed the log of communications maintained with each candidate's Application for Licence checklist and noted that there were no instances of candidates asking to see their files.

Per review of applicants files, the auditor noted that all the items contained within the files are documents that each applicant would have a copy of (e.g. certification of education, exam results, experience certification).

The auditor also noted that Association staff were able to pull applicant files upon request (as they are filed alphabetically) and that each applicant file contained the necessary documentation relating to the licensing process.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession does not limit access beyond the limitations permitted in the legislation

Management assertion

This criteria is met by the Association.

Management comment

Applicants may have access to records in their file with the exception of information that is protected by privilege or may risk harm or breach the confidentiality of a third party.

Auditors procedure to test management assertion

The auditor selected samples from all types of Application's for Licence, Intern Architects, Student Associate and all cases to Council and ERC because these are where registration decisions are made and where it is most likely that an applicant will request to see their file.

The auditor interviewed Association staff noting that applicants would only be able to access their files upon proper identification, which indicates the access is limited to only those who have authority to see applicant files and records.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession gives the applicant partial access when records can reasonably be severed.

Management assertion

This criteria is met by the Association.

Management comment

There are no circumstances under which access to an applicant's original application and the documents submitted would be limited or refused. However, if multiple documents are maintained as support for the application, an applicant can view specific documents, except for third-party documentation directed only to the OAA. The process for viewing this documentation would be through personal contact with staff (i.e. face to face contact, e-mail, written correspondence etc.).

Auditor's procedure to test management assertion

The auditor viewed the licensing application form online. All relevant application information is available to the applicant online.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession has a process for considering requests for access to records.

Management assertion

This criteria is met by the Association.

Management comment

This is done on a case by case basis, as each applicant contacts the Association requesting to see his or her records.

Auditors procedure to test management assertion

The Auditor interviewed various Association staff and confirmed our understanding that requests for access to records are considered on a case-by-case basis. The Auditor selected samples from all types of Application's for Licence, Intern Architects, Student Associates, and all cases to Council and ERC and noted there was a process in place for considering requests for access to records.

Audit finding

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession gives applicants an estimate of any charged fee for access.

Management assertion

This criteria is met by the Association since no fees are charged for access.

Management comment

Not Applicable.

Auditors procedure to test management assertion

The auditor entered the Association's website and reviewed the posted fee schedule and verified no fees were listed for access. In addition the auditor interviewed various staff to confirm no fee is charged for access

Audit findings

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The amount of the regulated profession's fee for access to records is less than the amount prescribed by the regulation.

Management assertion

This criteria is met by the Association since no fees are charged for access.

Management comment

Not Applicable

Auditors procedure to test management assertion

The auditor entered the Association's website and reviewed the posted fee schedule and verified no fees were listed for access. In addition the auditor interviewed various staff to confirm no fee is charged for access

Audit findings

The audit procedures were performed without exception.

Appendix A - Criteria

Section C: Evaluation of registration practices, specific duties

C8: Access to records

Criteria

The regulated profession waives access fees.

Management assertion

This criteria is met by the Association since no fees are charged for access.

Management comment

Not applicable.

Auditors procedure to test management assertion

The auditor entered the Association's website and reviewed the posted fee schedule and verified no fees were listed for access. In addition the auditor interviewed various staff to confirm no fee is charged for access

Audit findings

The audit procedures were performed without exception.

Appendix A - Criteria
Section E: Reports
E1: Reports under Section 19 of FARPA

Criteria

The regulated profession shall undertake a review of its registration practices at times specified by the Fairness Commissioner.

Management assertion

This criteria is met by the Association.

Management comment

The Association is proactive in dealing with the Office of the Fairness Commissioner (“OFC”) when interaction is required. There has been no request made by the Fairness Commissioner for the Association to undertake a review of its registration practices at times specified by them. As a matter of practice, the Association reviews its registration practices on a regular basis.

Auditors procedure to test management assertion

The auditor reviewed correspondence between the OFC and the Association. In addition, the auditor confirmed management’s comments through discussion with Association staff.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria
Section E: Reports
E2: Reports under Section 20 of FARPA

Criteria

The regulated profession shall prepare a fair registration report annually.

Management assertion

This criteria is met by the Association.

Management comment

The Association did prepare a Fair Registration Practices Report in 2008 which can be found on the Association website.

Auditors procedure to test management assertion

The auditor entered the Association website and noted the report was included.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria
Section E: Reports
E3: Reports under Section 22 of FARPA

Criteria

The regulated profession shall provide the Fairness Commissioner with other reports or information related to its compliance with FARPA.

Management assertion

This criteria is met by the Association.

Management comment

All information was provided by the Association.

Auditors procedure to test management assertion

The auditor held discussions with various Association staff.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria
Section E: Reports
E4: Reports under Section 23 of FARPA

Criteria

All reports required to be filed with the Fairness Commissioner have been submitted by the date specified.

Management assertion

This criteria is met by the Association.

Management comment

The 2008 Fair Registration Practices Report was submitted on February 27, 2009 as posted on the Association's website.

Auditors procedure to test management assertion

Review of OAA website.

The auditor entered the Association website and verified the date of report.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria
Section E: Reports
E5: Reports under Section 24 of FARPA

Criteria

All reports and certificates required take the form and contain the information the Fairness Commissioner specified.

Management assertion

This criteria is met by the Association.

Management comment

The Fair Registration Practices Report is based on a template provided by the Fairness Commissioner and thus is complete.

Auditors procedure to test management assertion

The auditor entered the Association website, viewed the report and verified it followed the format provided by the OFC.

Audit finding

The audit procedure was performed without exception.

Appendix A - Criteria
Section E: Reports
E6: Reports under Section 25 of FARPA

Criteria

All reports provided under section 19, 20 or 22 include a statement certifying that all the information required to be provided in the report was proved and is accurate.

Management assertion

This criteria is met by the Association.

Management comment

The report contains a certification statement that all information is correct and accurate.

Auditors Procedure to test management assertion

The auditor entered the Association website, reviewed the Fair Registration Practices Report and noted that the report included a statement that all information is correct and accurate.

Audit finding

The audit procedure was performed without exception.