<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEGACY CGA PROGRAM POLICIES</td>
<td>2</td>
</tr>
<tr>
<td>EXPECTATIONS OF LEGACY CGA STUDENTS</td>
<td>2</td>
</tr>
<tr>
<td>Belonging to a Professional Organization</td>
<td>2</td>
</tr>
<tr>
<td>1) CPA Manitoba Code of Professional Conduct</td>
<td>2</td>
</tr>
<tr>
<td>2) Use of the CGA designation, Letters &amp; Logo</td>
<td>2</td>
</tr>
<tr>
<td>3) Work/Study Permit Requirements</td>
<td>3</td>
</tr>
<tr>
<td>4) Students in Public Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Profile (Contact) Information</td>
<td>4</td>
</tr>
<tr>
<td>ANNUAL STUDENT DUES POLICY</td>
<td>4</td>
</tr>
<tr>
<td>Transfers out of Manitoba</td>
<td>4</td>
</tr>
<tr>
<td>Program Completion &amp; Time Limits</td>
<td>5</td>
</tr>
<tr>
<td>LEGACY CGA PROGRAM REQUIREMENTS</td>
<td>5</td>
</tr>
<tr>
<td>Degree Requirement</td>
<td>5</td>
</tr>
<tr>
<td>Practical Experience Requirement</td>
<td>6</td>
</tr>
<tr>
<td>CONVOCATION</td>
<td>6</td>
</tr>
<tr>
<td>APPLYING FOR MEMBERSHIP</td>
<td>6</td>
</tr>
<tr>
<td>WITHDRAWAL POLICY</td>
<td>6</td>
</tr>
<tr>
<td>RE-ADMISSION POLICY</td>
<td>6</td>
</tr>
<tr>
<td>FEES</td>
<td>7</td>
</tr>
<tr>
<td>Method of Payment</td>
<td>7</td>
</tr>
<tr>
<td>Overdue Accounts</td>
<td>7</td>
</tr>
<tr>
<td>Refunds</td>
<td>7</td>
</tr>
<tr>
<td>Income Tax Receipts</td>
<td>7</td>
</tr>
<tr>
<td>COMMITMENT TO STUDENT CONFIDENTIALITY</td>
<td>7</td>
</tr>
<tr>
<td>SERVICES AVAILABLE TO LEGACY COMPLETER STUDENTS</td>
<td>7</td>
</tr>
<tr>
<td>Advising Services</td>
<td>7</td>
</tr>
<tr>
<td>CPA Manitoba Career Network</td>
<td>8</td>
</tr>
<tr>
<td>Transcripts</td>
<td>8</td>
</tr>
<tr>
<td>Who to Contact</td>
<td>8</td>
</tr>
</tbody>
</table>
Legacy CGA Program Policies

This student handbook addresses legacy CGA students (known as ‘Legacy Completers’ or ‘Legacy CGA Students’) who have completed all the academic requirements for their CGA program and are working towards completing their degree to achieve the “CPA, CGA” professional designation or have transitioned to CPA PER to meet the practical experience requirements to achieve a “CPA” designation. Legacy education completers who are in PERT for experience completion will receive the “CPA” designation only.

Legacy CGA students were required to complete their professional experience certification requirement (PERC) no later than September 1, 2018* and the degree requirement no later than June 30, 2020, provided their time limit granted when first enrolled in the CGA program does not expire prior to these deadlines. Refer to “Program Completion and Time Limits” section for additional details.

It is your responsibility to educate yourself about the policies and procedures for the legacy CGA Program requirements. Please review the important information included in this handbook and contact practicalexperience@cpamb.ca if you have any questions.

Your commitment to fulfilling the legacy CGA certification requirements will bring a lifetime of rewards and meaningful career opportunities. Once you have become a trusted designated accounting professional, your expertise will help guide and grow business and have a significant impact in the community.

*If in CPA PER, by June 30, 2020

Expectations of Legacy CGA Students

As the academic portion of the CGA Program has been completed, you are in a position of public trust, where the highest levels of professionalism are expected and required by the public, your colleagues, clients and CPA Manitoba. Legacy students are held to the same high standard and subject to the same rules established for members.

Belonging to a Professional Organization

Your relationship with a professional organization begins as a student and continues throughout your professional career as a designated accountant.

By remaining an active legacy CGA student with CPA Manitoba, you accept the following responsibilities:

1) CPA Manitoba Code of Professional Conduct
   Students must comply with the CPA Manitoba Code of Professional Conduct.

2) Use of the CGA designation, Letters & Logo
   A Member is an individual who either holds one of the legacy designations (CGA, CMA or CA) or has completed the CPA Professional Education Program and has met all the entry requirements for membership with CPA Manitoba.

   A student cannot, intentionally or unintentionally, create the impression that they are a designated CPA, and cannot use “CGA” or “CPA, CGA” as a descriptor. Students registered in the legacy CGA Program are bound by The Chartered Professional Accountants Act of Manitoba (CPA Act).
How can you refer to yourself? It depends on why you are referring to yourself as a student in the legacy CGA program. In relation to educational activities, or perhaps a job interview, you need to make it perfectly clear that you are a legacy CGA student working towards the designation. You should use as many words as needed to clearly explain your situation.

Students should refer to themselves as a 'student in the legacy CGA Program of Professional Studies' until they are accepted into membership and receive the CPA, CGA designation:

acceptable use: Jane Doe, student in the legacy CGA Program of Professional Studies

unacceptable use: Jane Doe, CPA, CGA (student)

3) Work/Study Permit Requirements

If you are working and/or studying in Canada on a PERMIT, you must comply with the Government of Canada study and work permit regulations.

If you are in Canada on a work PERMIT:

• ensure your permit does not include specific prohibitions against being enrolled in an educational program
• for those completing their degree requirement; a work PERMIT that prohibits enrollment in a post-secondary or professional certification program is not allowed

If you are in Canada on a study PERMIT:

• you must be willing to obtain a work PERMIT
• the CPA PER requires that you complete a minimum of 30 months of qualifying practical experience

A work permit is a requirement to complete the program.

A copy of your PERMIT documentation is not required, unless specifically requested. When completing your annual registration as a legacy CGA student, you must ensure that you have acquired the appropriate permissions to be in the legacy CGA program.

If you do not have the appropriate work or study permits, this will result in the immediate cancellation of your registration as a legacy student with CPA Manitoba.

4) Students in Public Accounting

Legacy CGA students reporting their practical experience through the CPA PER may complete their experience for certification as an employee of a registered CPA public accounting firm. However, The Chartered Professional Accountants Act of Manitoba (CPA Act) and CPA Manitoba Bylaws prohibit CPA candidates (and legacy program students) from providing or offering to provide public accounting or other regulated services independently through a professional or public accounting practice.

Legacy students who are pursuing a career in public accounting and would like to acquire a permit to practice public accounting in the future, must meet the CPA education and professional experience requirements. Information regarding the public accounting registration streams may be found here.
Profile (Contact) Information

It is important that you keep your contact information under your profile up to date as CPA Manitoba will periodically send important communications regarding your legacy program requirements.

You are responsible for reviewing and maintaining your contact information. You must keep your residential address, email address, and telephone number(s) up to date, or you may miss important notifications and information regarding your program from CPA Manitoba.

If your legal name has changed, please contact CPA Manitoba with official documentation to demonstrate same.

To review or update your contact information, please visit:

www.cpamb.ca > Login > Profile

Your payment of the annual student dues signifies your acceptance of these responsibilities.

Annual Student Dues Policy

Annual Student Dues Renewal: All legacy CGA students must submit payment for annual student dues by April 1st to remain an active legacy CGA student. Student Dues cover the period of April 1 to the following March 31. Details regarding payment will be sent annually in March.

Failure to pay annual student dues will result in official notice of suspension and cancellation of your legacy program enrollment. If you are cancelled from the legacy CGA Program due to non-payment of annual student dues, you will not be able to return to the legacy CGA program. You will be required to apply to the CPA Program as a new student, assessed according to the CPA Harmonized Education Policies (HEP) if you wish to continue in pursuit of your accounting designation.

Maintaining your annual student dues keeps your current legacy CGA student status intact and provides you with the opportunity to complete your outstanding degree and/or practical experience requirements to obtain your designation. This is in accordance with the CPA transitional guidelines for legacy CGA students.

Upon satisfying your degree and/or practical experience requirements, the unused portion of the student dues will be credited towards membership dues for the remainder of the fiscal year.

Transfers out of Manitoba

Legacy Completer students currently paying their student dues to CPA Manitoba will be required to complete their remaining certification requirements with CPA Manitoba even if you move to another province or territory. If you have any questions regarding this, please contact practicalexperience@cpamb.ca.
Program Completion & Time Limits

Legacy CGA students were required to complete their professional experience required for certification (PERC) by September 30, 2018 and June 30, 2020 to complete the degree requirement provided their legacy CGA time limit* does not expire prior to these deadlines. By completing all the certification requirements within the prescribed timelines, a legacy student will be able to graduate as a CPA, CGA. Legacy students with a legacy CGA time limit prior to the above dates will be required to apply for a time limit extension. Time limit extension applications will be emailed in February to legacy students whose time limits expire by March 31st of the fiscal year. Legacy students will not be permitted to pay the annual student dues until their time limit appeal has been reviewed. Appeal decisions will be emailed and the legacy student will be permitted to pay the annual student dues pending a favorable decision.

*The time limit that was given at the time of enrollment. The time limit can be found when you login at www.mycgawebservices.org > Student Centre > Course Info/History & Marks > MyCGA Course Marks

Legacy CGA Program Requirements

You must be self-motivated to complete the remaining legacy CGA Program requirement(s) for CPA, CGA certification. CPA Manitoba staff and fellow students can guide and assist you, but you must lead yourself.

Make yourself aware of what you need to do to complete the remaining requirement(s) of your legacy program, meet all deadlines, and adhere to all regulations and policies.

Degree Requirement

All legacy CGA students must ensure that official documentation is received by CPA Manitoba no later than June 30, 2020 demonstrating that they have completed the legacy degree requirement. A recognized undergraduate or graduate degree, in any field, is required to earn your legacy accounting designation.

When you complete your degree follow the steps below to fulfill the requirement:

- if you have not received your parchment, arrange to have an official letter from the Registrar stating that you have completed all the requirements to receive your degree which will be conferred at a later date mailed directly to: CPA Manitoba, 1675 – One Lombard Place, Winnipeg MB R3B 0X3 Attention: Gail Moroz-Tokar.

or

- if you have received your parchment, request an unopened official transcript be mailed directly from the post-secondary institution that awarded your degree to: CPA Manitoba, 1675 – One Lombard Place, Winnipeg MB R3B 0X3 Attention: Gail Moroz-Tokar.

If you satisfied the legacy CGA Professional Experience Requirements for Certification (PERC) more than 3 years prior to applying for membership, additional documentation will be required. Details will be requested at the time you are notified that you have satisfied the degree requirement.
Practical Experience Requirement

Both education and experience contribute to developing the skills required of a newly certified CPA. To achieve professional certification, you must demonstrate competency through on-the-job practical experience. CPA Manitoba staff reserve the right to audit all experiences claimed by the student and verify to satisfy themselves as to the genuine nature of the submission. Students who were unable to meet the professional certification under the legacy CGA Competency Framework by the September 1, 2018 deadline have been contacted. These students must meet the CPA Practical Experience Requirements (PER). These students will receive the CPA designation only.

If you need further assistance, you may also contact practicalexperience@cpamb.ca.

Convocation

Upon the completion of your legacy education and degree requirements, you will be eligible to attend convocation. CPA Manitoba’s convocation ceremonies are held annually in February.

Applying for Membership

Once you have successfully completed the legacy education, degree, and practical experience requirements, CPA Manitoba’s Regulatory Affairs department will provide you with instructions on how to apply for membership. The application must be accompanied by the one-time admission fee. Any unused portion of student dues will be credited towards the applicable portion of membership dues.

Once the membership application has been processed and presented to the CPA Board Registration Committee, you will receive official written notification from the Regulatory Affairs department and you may begin to use the designation.

Withdrawal Policy

If you choose to withdraw completely from the legacy CGA Program:

- it is highly recommended that you contact practicalexperience@cpamb.ca regarding your situation prior to withdrawing as a Legacy CGA student.
- you will not be able to return to the legacy CGA program as per re-admission policy.
- and subsequently decide to re-pursue a CPA designation, you will have to apply to the CPA Western School of Business as a new student and be evaluated according to the CPA Harmonized Education Policies.

Re-Admission Policy

Due to the unification of the accounting profession and the phase out of the legacy CGA Program in September 2015, re-admission into the legacy CGA Program is not possible.

If you choose to withdraw or if you fail to submit your annual student dues as a legacy CGA student, you will not be able to gain re-admission to the legacy CGA Program.
You will be required to apply directly to the CPA Western School of Business if you wish to continue to pursue your accounting designation. In this instance you will be assessed as a new student according to the CPA Harmonized Education Policies.

**Fees**

**Method of Payment**
All fees must be paid in full at the time of transaction. Fees may be paid by VISA or MasterCard or American Express only. CPA Manitoba reserves the right to change any fee without notice.

**Overdue Accounts**
Legacy students with outstanding amounts owing to CPA Manitoba will not be allowed to renew the student dues in the following year until they pay their outstanding balance. A legacy student with an overdue account will be considered a legacy student *not* in good standing with CPA Manitoba. Legacy students failing to settle accounts may also be subject to mandatory withdrawal.

**Refunds**
*Annual student dues are non-refundable.*

**Income Tax Receipts**
Income tax receipts will not be issued for Student dues as it does not meet the criteria for the tuition tax credit or education tax credit. For further information, please refer to the policy established by the Canada Revenue Agency ([www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)).

**Commitment to Student Confidentiality**
CPA Manitoba holds student information within student files. Please be aware that this information is held in the strictest confidence. Only CPA Manitoba staff who are required to assist students with their inquiries or process requested information will access the information found in the student files. On occasions when CPA Manitoba staff are contacted by third parties, such as employers or other employment agencies, staff only disclose “yes” or “no” if the student in question is a current legacy CGA student. CPA Manitoba staff do not release any further information without the student’s expressed consent.

**Services Available to Legacy Completer Students**

**Advising Services**
CPA Manitoba provides support services to Legacy Completer students in areas that include the experience and degree requirements.

For experience and degree requirement information, please contact [practicalexperience@cpamb.ca](mailto:practicalexperience@cpamb.ca).
**CPA Manitoba Career Network**

The CPA Manitoba Career Network is the exclusive online portal for connecting members and candidates/students with the business and accounting related employment opportunities in Manitoba. Please visit [https://cpamb.ca/careers](https://cpamb.ca/careers) for further information.

**Transcripts**

Official transcripts may be requested by completing the Transcript Order Form at [www.cpamb.ca](http://www.cpamb.ca) (under the Member tab). Processing normally takes 1 – 2 weeks. Transcripts will not be prepared until the fee is paid. The transcript fee is $30 plus GST for the first transcript and $4 plus GST for each additional transcript per order. Payment must be made by credit card only.

**Who to Contact**

CPA Manitoba Office Hours: Monday to Friday, 8:15 am to 4:30 pm (closed on statutory holidays)

Transcripts; name changes: cpamb@cpamb.ca

Practical experience; degree inquiries; time limits: practicalexperience@cpamb.ca