



**USEFUL INFORMATION
TO ALL CANDIDATES**

APPLICATION FOR THE UNIFORM EVALUATION



September 15, 16 and 17, 2009

The ultimate date for the application is July 24, 2009

Education and Recruitment Vice-Presidency
Ordre des comptables agréés du Québec
June 2009

Ordre des comptables agréés du Québec

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Education and Recruitment Vice-Presidency

June 2009

**TO ALL CANDIDATES
AT THE UNIFORM EVALUATION – 2009 UFE**

Dear Madam, Dear Sir,

First of all, we would like to congratulate you on your desire and your determination to obtain your chartered accountant designation. Such a total engagement deserves an important investment in your preparation to the Uniform Evaluation.

We invite you to read carefully the content of the present booklet before completing your application for the 2009 UFE. Please note that the information supplied herein is addressed to the candidates of first attempt as well as those in second attempt and more, except where indicated differently. **The ultimate registration date is July 24, 2009.**

More detailed information and guidelines on the Uniform Evaluation will be sent to you upon confirmation of your registration around the fourth week of August. Meanwhile, should you require additional information, please do not hesitate to contact one of our administrative agents at the Education and Recruitment, at 514 982.4606 or at 1 800 363.4688, extension 4606.

Your success writing the Uniform Evaluation is a major concern to us and we are convinced that your personal efforts and the quality of the teaching which you have benefited throughout your studies will lead you to success. We sincerely look forward to welcoming you as a CA member of the Ordre des comptables agréés du Québec.

The Ordre wishes you best of luck in your preparation and in writing the 2009 UFE.

A handwritten signature in black ink that reads "Diane Messier, FCA". The signature is written in a cursive, flowing style.

Diane Messier, FCA
Vice-president, Education and Recruitment

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PREPARING FOR THE UNIFORM EVALUATION – 2009 UFE

INFORMATION ON THE 2009 UFE AND ON THE COMPETENCY MAP

Various sources of information to help you prepare for the 2009 UFE.

- **Preparing for the 2009 UFE** accessible in electronic version on the Ordre Website at the following address: http://ocaq.qc.ca/pdf/ang/7_devenir/7_5_2_preparationefu.pdf;
- The **UFE Candidates' Competency Map** accessible in electronic version on the Ordre Website at the following address: http://ocaq.qc.ca/pdf/ang/7_devenir/7_5_3_grille-competence.pdf;
- You can access to the *Board of Evaluator's Report* on the 2008, 2007, 2006, 2005 and the 2004 UFE by going on <http://pfp.ocaq.qc.ca/>.

STANDARDS AND LEGISLATION

To the extent that the following material is integral to the demonstration of the CA competencies discussed in the document **Preparing for the 2009 UFE**, you can expect the 2009 UFE to cover the following material in the context of normal circumstances.

Normal circumstances are circumstances where:

The entity, situation, event or transaction is of a size or degree of complexity likely to be encountered by an entry-level CA, and

- The entity is a business in the private sector, formed as a proprietorship, as a partnership, as a private corporation; or
- The entity is a small public corporation, or a division of a large corporation: or
- The entity is in the public sector or is a not-for-profit organization or a division of either; or
- The entity is an individual.

For qualification purposes, CA candidates are expected to demonstrate specified levels of proficiency in *normal circumstances*.

CICA PRONOUNCEMENTS TO MARCH 31, 2009

- *CICA Handbook – Accounting* (including Accounting Guidelines, Emerging Issues Committee Abstracts and Exposure Drafts of proposed revisions);
- IFRS supplementary reference material which includes a copy of the 10 IFRSs which are testable on the 2009 UFE;
- *CICA Handbook – Assurance* (including Assurance and related services Guidelines and Exposure Drafts of proposed revisions);
- *Public Sector Accounting Handbook* (including Guidelines and Exposure Drafts of proposed revisions); and
- *Guidance of the Risk Management and Governance Board*.

You are not responsible for changes relevant to CICA pronouncements published in printed or electronic media after March 31, 2009.

TO BE NOTED BY CANDIDATES OF SECOND ATTEMPT AND MORE: Although it is not forbidden to bring the previous specially-printed versions of the *CICA Handbooks* to the writing centres, we do not recommend it, since there has been a lot changes since they were printed and we cannot guarantee their reliability.

FEDERAL TAXATION LEGISLATION ENACTED AS OF MARCH 31, 2009

You are responsible for federal taxation legislation enacted as of March 31, 2009. If, as of that date, there is proposed federal taxation legislation that, if enacted, would change certain provisions for which you are responsible, you may respond in accordance with either the enacted or the proposed provisions.

MARCH 31, 2009 TECHNICAL UPDATE FOR CANDIDATES WRITING THE 2009 UFE

Candidates are advised of the following updates to the Knowledge Reference lists found in the *2008 Competency Map* (for the 2009 UFE).

▪ Taxation update

Additions resulting from Bill C-10: Candidates are advised of the following changes resulting from Bill C-10, which was tabled January 27, 2009 and received royal assent March 12, 2009.

Additions to the Knowledge Reference List for Taxation are:

1. General concepts and principles of taxation

- Currency used for tax information Remove Subsection 261 (4) and replace with 261 (5)

18. Deferred Income Plans

- Registered Retirement Savings Plan Subsections 146 (8.92), (8.93)
- Registered Retirement Income Fund Subsections 146.3 (6.3), (6.4)
- Tax Free Savings Account (TSFA) Subsections 146.2 remove (4), (5), (9) and replace with (6),(7),(12)

Candidates are advised that in addition to the above new items, there are other sections and regulations that were amended as a result of the above bill. Amendments to items already found in the Knowledge Reference List are not listed here. Candidates should also be aware of these changes.

▪ Accounting and audit update

Candidates are advised that there are no additions to the Performance Measurement and Reporting or the Assurance Knowledge Reference Lists found in the *2008 UFE Candidates' Competency Map*.

▪ Additional changes to Candidates' reference material

IFRS/IAS (International Financial Reporting Standards)

Candidates are expected to apply the 2008 version of IFRS on the 2009 UFE.

The *UFE Candidates' Competency Map* indicated that candidates are responsible for the **2007 version** of the 10 testable IFRSs on the 2009 UFE. That has been changed to the **2008 version**, which is now available in pdf. The 2008 version of IFRSs will be included in the Folio Views version of *The UFE Candidates' Handbook* which is provided as part of *Securexam*.

Candidates will be provided with an electronic version of ALL the IFRSs as part of *Securexam*. The 10 testable IFRSs are separately identified for easy reference.

Candidates are responsible for the following 10 IFRSs:

- IAS 1 Presentation of Financial Statements
- IAS 2 Inventories
- IAS 7 Cash Flow Statements
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the Balance Sheet Date
- IAS 16 Property, Plant and Equipment (revaluation method Level C)
- IAS 18 Revenue
- IAS 23 Borrowing Costs

- IAS 36 Impairment of Assets (goodwill Level C)
- IAS 38 Intangible Assets (goodwill Level C)

Candidates are not responsible for the Interpretations related to these IFRSs.

Note that the printed version of *The UFE Candidates' Handbook* will NOT include the IFRSs, and candidates will NOT be allowed to bring printed versions into the examination room. Effectively, candidates MUST access the IFRS reference material electronically through *Securexam-Folio Views*.

Private Enterprise GAAP: No XFI version of Handbook being provided

Financial Instruments – Private Enterprises:

Candidates will be provided ONLY with the current version of *The UFE Candidates' Accounting Handbook*, The XFI version will NOT be provided. Candidates may choose to apply the XFI version when discussing financial instruments for private enterprises, but will not have access to the XFI version of the *CICA Handbook-Accounting* either in print or electronically.

Adoption of ISAs (Canadian Auditing Standards)

Candidates are NOT responsible for the detailed CASs included in the *CICA Handbook-Assurance* as of March 31, 2009 for reference in advance of their implementation date of December 14, 2010. A copy of these standards will NOT be included in *The UFE Candidates' Handbook*. Candidates are only responsible for a comparison of the ISAs to the current auditing standards (Level C as stated in the *Competency Map*), using the comparison table found in Folio Views and in the printed version of *The UFE Candidate's Handbook*.

OTHER SOURCES OF INFORMATION

You may acquire information from many sources during the course of your studies and work experience. In addition to those sources noted above for which you are responsible, you may integrate into your responses any relevant knowledge you have gained from any source published in printed or electronic media on or before March 31, 2009.

You are not responsible for:

- Provincial tax legislation; or
- Accounting and auditing terminology, pronouncements and practices, or tax law applicable only to specific industries.

UFE REPORTS FROM 2004 TO 2008

The questions, suggested approaches and evaluation guides for the 2004 to 2008 UFEs are posted on the PEP Website (<http://pep.ocaq.qc.ca>) in the “UFE” section. This means the UFE Report for each of those years is reproduced in its entirety. However, given the rate at which the CICA now issues updates, especially as regards accounting and auditing standards, the suggested approaches may no longer correspond to today's reality. You must watch out for this as you prepare for the 2009 UFE. Please refer to the *Handbook* standards currently in effect in order to ensure that your answers are accurate.

IMPORTANT MESSAGE FROM THE BOARD OF EVALUATORS

It is of **prime importance** that candidates take note of the message from the Board of Evaluators published in the *2007 UFE Report*, particularly with regard to the written communication style (i.e. “chat” style, short forms and acronyms) and the handwritten notes. These warning statements are still current. The message from the Board of Evaluators is available at the following address: http://ocaq.qc.ca/pdf/ang/7_devenir/7_5_2_jury.pdf.

Note: There is no point in contacting the Ordre for clarifications on accepted short forms or appropriate wording for answers. The BOE expects a professional response that can be easily understood by a reader. Using a “chat” style in the evaluation is inappropriate.

RULES RELATED TO MATERIALS AND ARTICLES PERMITTED AT THE WRITING CENTRE

PERMITTED REFERENCE MATERIALS

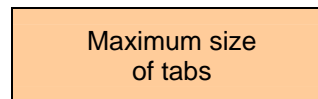
The Uniform Evaluation challenges you to demonstrate your skills and abilities as a professional. Accordingly, you are not expected to memorize all the material that, as a professional, you would consult routinely. However, you are expected to have worked with such materials frequently during your work and studies.

You will be permitted to access the following reference materials when you write the UFE:

- *The CICA Standards and Guidance Collection (UFE Version)*, being *The CICA Handbook – Accounting*, and *The CICA Handbook – Assurance*, reflecting all revisions to March 31, 2009;
- *Federal Income Tax Act* – one of two following versions: *CCH's Income Tax Act with regulations* (i.e., annotated version) or *Carswell's Practitioner's Income Tax Act*;
- International Financial Reporting Standards (IFRS/IAS). **(No hard copy of the International Financial Reporting Standards (IFRS/IAS) will be available or authorized at the writing centre.)**

With *Securexam (CA)*, you will automatically have access to these reference documents in electronic format, including the International Financial Reporting Standards (IFRS/IAS). If, however, you wish to consult the *CICA Handbook* and *Income Tax Act* in hard copy, please note that these reference materials may not be written in (annotated), nor may additional pages be inserted. However, underlining, highlighting, and tabbing of sections are permitted.

The maximum size of tabs that may be used is 1.25 cm by 4 cm.



Small yellow "post-it" are acceptable

These tabs may be labeled with section numbers and/or titles only. Candidates may highlight and/or underline areas they feel are important, but are not permitted to include notations, marginal notes, nor inserts of any kind.

Candidates are responsible to bring to the writing centre their personal copies of the documents described above. **Spare copies will not be available at the writing centre.**

In addition, you will be supplied with the following aids when writing the UFE:

- Personal and corporate federal income tax rates;
- Details of selected, non-refundable tax credits permitted to individuals;
- Capital cost allowance rates and tax shield formula;
- Present value tables.

ARTICLES ALLOWED AT THE WRITING CENTRE

When writing the UFE in 2009, you will have the option of bringing any or all of the following into the writing centre with you:

- a laptop computer, a cord mouse and a numerical key pad – a back-up computer will be allowed in the evaluation room (there will be a limited number of back-up computers in each writing center);
- Approved printed versions, free of annotation, of prescribed material (there will be no extra manual available at the writing centre);
- A silent calculator with single-line or two-line display, incapable of alpha storage and wireless communication (there will be no calculator supplied at the writing centre);
- A wristwatch or small, noiseless clock.

ARTICLES NOT ALLOWED AT THE WRITING CENTRE

You are not permitted to bring any of the following into the writing centre:

- Back-up computer other than the one permitted with the use of *SECUREXAM (CA)* software;
- Calculators, other than those described above;
- Computer peripheral devices other than a cord mouse and an external numerical key pad;
- Electronic storage devices;
- PDA's, cell phones, pagers, electronic diaries or any other electronic devices.

COMPUTERS AT THE WRITING CENTRE

UFE candidates will be required to use a laptop computer to write the Uniform Evaluation. Candidates will be expected to submit electronic responses. You will be required to preload your laptop computer with software called *Securexam (CA)* and two Folio Views infobases: the *CICA Standards and Guidance Collection (UFE)*, and the *Federal Income Tax Collection (UFE)*.

ABOUT SECUREXAM (CA)

Securexam (CA) is a special “lockdown” software program that disables most of your computer’s functionality and file access. It will ensure that, during the UFE, you will be able to use your computer for the following purposes only:

- **Reference:** you will be able to use a modified version of Folio Views to search the *CICA Standards and Guidance Collection (UFE Version)* and the *Federal Income Tax Collection (UFE Version)*;
- **Keyed response:** you will be able to use a word processor and electronic spreadsheet to input your responses, and submit them electronically for marking purposes.

Remember: Handwritten or typed planning notes will not be marked.

PRACTICE SOFTWARE

Securexam (CA) software contains a practice version that can help you practice before the UFE. Using a word processor, a spreadsheet and Folio Views through *Securexam (CA)* is different – some functionality is disabled and some keys won’t work the way you expect. Using the practice version allows you to familiarize yourself with the changed functionality of the word processor, the spreadsheet and the permitted Folio Views infobases in the *Securexam (CA)* environment.

You will not be able to access any other files or programs.

PERFORMING THE MANDATORY “QUALIFICATION EXAM” TEST OF THE SECUREXAM (CA) SOFTWARE

Prior to perform a “Qualification Exam”, you must make sure you have the correct version of *Securexam (CA)* installed on your computer. If needed, please refer to the instructions on using a computer in the UFE at the following address: http://ocaq.qc.ca/ang/7_devenir/7_5_2_preparationefu.asp.

You must test the software by performing a “Qualification Exam”, and upload the resulting files to Software Secure for confirmation. You will have to sign a waiver (release agreement) indicating that you have successfully performed this test on that computer, and have received confirmation from Software Secure that the software is working properly.

BACK-UP COMPUTERS

Each writing center will have a limited number of back-up computers made available to candidates. However, **no additional time will be allowed if a candidate experiences a computer break down unless there is undue delay in getting the printed copy of his/her response to date. There is no additional time whether the candidate hand-writes the remainder of the paper or uses a replacement laptop.**

RELEASE AGREEMENT

Only those candidates who have signed the RELEASE AGREEMENT and sent it to the Ordre at the same time as the UFE application form no later than **July 24, 2009** will be allowed to write the 2009 UFE. This document clearly states the conditions under which the *Securexam (CA)* software is supplied to the UFE candidates. By signing it, candidates are promising that they will not claim any damages and will not sue the Releases described in the said agreement in any court for any such claim.

2009 UNIFORM EVALUATION

FOR CANDIDATES IN FIRST ATTEMPT – CONDITIONS TO BE MET BEFORE APPLYING TO THE 2009 UNIFORM EVALUATION

Before applying for the Uniform Evaluation, the candidate must be in good standing with the Ordre des comptables agréés du Québec and consequently must have met all the following conditions:

SUCCESSFUL AT THE PROFESSIONAL EDUCATION PROGRAM (PEP)

According to section 17 of *Regulation respecting the terms and conditions for the issue of a permit to the Ordre des comptables agréés du Québec*: “To sit for an examination, a candidate shall show the ability to successfully complete the Professional Education Program (PEP) established by the Bureau.”

List of candidates having succeeded at the Professional Education Program will be supplied to the Ordre by the universities before the Uniform Evaluation. Candidates, however, are requested to forward to the Ordre for **October 5, 2009 at the latest**, a copy of the official transcript of their notes at the Graduate Diploma, in order to complete their file.

REGISTRATION AS A CANDIDATE FOR THE PRACTICE OF THE PROFESSION (CPP)

Every applicant for registration as a Candidate for the practice of the profession must:

- have completed an undergraduate diploma recognized by the Ordre or the equivalent;
- have transmitted all the required documents;
- have paid all the requested fees.

IMPORTANT: Official transcript of **undergraduate notes** must be transmitted by **July 24, 2009** at the latest, if never supplied before.

FORM TO BE COMPLETED

If not already done, the candidate must have completed an *Application for registration as a Candidate for the practice of the profession (CPP) – Appendix A* available:

- on the Ordre Website: http://ocaq.qc.ca/ang/7_devenir/7_7_1_formulaires.asp;
- or by contacting the Ordre at 514 982.4606 ou 1 800 363.4688, ext. 4606.

FEES TO BE PAID

If not already done, the candidate must pay the following fees before being eligible to register in the Uniform Evaluation:

| | | |
|---|----------|-----------------|
| • Fees related to the Professional Education Program (PEP) (which allow access to the education material) | \$620.81 | (\$550 + taxes) |
| • Registration fees as a Candidate for the practice of the profession (CPP) | \$327.34 | (\$290 + taxes) |
| • The 2009-2010 annual fees | \$253.97 | (\$225 + taxes) |

FOR ALL CANDIDATES – APPLICATION FOR THE 2009 UFE

According to Section 3 of the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec*: “The candidate shall (...) satisfy the requirements of the professional examination within six years from the date of on which the candidate is given confirmation that the Professional Education Program contemplated in section 17 has been successfully completed.” In consequence, a candidate is allowed a maximum of six attempts in this granted delay of six years. Be aware that not writing the UFE is considered as an attempt.

Section 18 of the same regulation states that “To sit for an examination, a candidate shall complete an application and shall pay the registration fees required by the Bureau.”

FORM TO BE COMPLETED

The enclosed form *Application for the Uniform Evaluation — 2009 UFE* and the document entitled *Release Agreement* must be duly completed and returned to the Ordre no later than **July 24, 2009**. The postal stamp will be used as a proof.

No Application for the 2009 UFE will be considered after **July 24, 2009**.

FEES TO BE PAID

Registration fees to the Uniform Evaluation are **\$1,298.06** (\$1,150 + taxes).

PAYMENT OF FEES

- Cash (exact amount required) and bank card payments accepted if done in person at the Ordre.
- *Visa* and *Mastercard* are the only credit cards accepted at the Ordre.
- Company or personal cheque are to be payable to the **Ordre des comptables agréés du Québec**. Please insert your client number on the front of the cheque.

Administrative fees of \$20.00 will be charged for payment without funds.

WRITING CENTRES

Candidates of first attempt at the UFE: you must sit in the writing centre of the region where you have completed your program of studies leading to a recognized undergraduate diploma or completed the PEP (Graduate Diploma).

Candidates of second attempt and more: you must sit in the writing centre of the region where you have your permanent address.

In Montréal, the Uniform Evaluation will be held at the **Stade Uniprix**. More details about this location will be supplied to candidates at the same time as the confirmation of registration.

Other writing centres will be located in Chicoutimi, Gatineau, Lévis, Rimouski, Rouyn-Noranda, Sherbrooke and Trois-Rivières. The detailed addresses of these centres will be transmitted to you at the same time as the confirmation of your registration at the 2009 UFE.

Candidates of the Ordre des comptables agréés du Québec wishing to write in an examination centre located outside of the Province of Québec, must present a written request attached to their UFE application form, indicating the location of the centre, the name of the province and the civic address.

UNIFORM EVALUATION TIMETABLE OF THE 2009 UFE

The 2009 Uniform Evaluation of the provincial Institutes/Ordre of Chartered Accountants in Canada and Bermuda will be written according to the following timetable. All examinations will be held at the same time, except in the province of Newfoundland.

| | | |
|-----------|-------------------------------|-----------------------------|
| PAPER I | Tuesday, September 15, 2009 | from 9:00 a.m. to 2:00 p.m. |
| PAPER II | Wednesday, September 16, 2009 | from 9:00 a.m. to 1:00 p.m. |
| PAPER III | Thursday, September 17, 2009 | from 9:00 a.m. to 1:00 p.m. |

CONFIRMATION OF REGISTRATION

Around the fourth week of August, we will send you a brochure entitled *Useful information concerning the confirmation of registration of candidates to the Uniform Evaluation – 2009 UFE* as well as your identification card bearing your UFE candidate number and the name of the centre where you must write the examination.

This identification card will be essential to access the writing centre.

OTHER INFORMATION

REQUEST FOR POSTPONEMENT OF THE UFE

Candidates wishing to do so can present a justified request for postponement of the UFE by writing to the Education and Recruitment Vice-Presidency of the Ordre within thirty (30) days after the end of the examination provided they did not write the 2009 UFE.

By doing so, the number of attempts allocated to the candidate would not be diminished, since this absence would be **justified and allowed only under exceptional circumstances**. The Ordre is reserving the right to require all written proofs judged pertinent to the study of the case before taking a decision.

SPECIAL CONDITIONS

If the request is justified, the Ordre might allow a candidate to write the UFE while having special accommodations related to his/her condition (such as a physical handicap, learning disabilities). All such requests must be presented in writing to the Ordre as soon as possible in order to obtain the necessary forms to be completed. The candidate will also be required to supply all written proofs judged pertinent.

Such request must be presented to the Ordre by **July 24, 2009** at the latest.

REIMBURSEMENT OF THE UFE REGISTRATION FEES

Candidates of first attempt at the UFE: If you fail to succeed the PEP, the UFE registration fees will automatically be reimbursed.

For all candidates: Also, and for any other reason, examination registration fees shall be reimbursed provided you inform the Education and Professional Vice-Presidency by writing no later than one working day before the commencement date of the examination, that is before **5:00 p.m. on September 14, 2009**. Remember that not writing the UFE is considered as an attempt.

REIMBURSEMENT OF REGISTRATION FEES AS A CPP

Candidates of first attempt at the UFE: On presentation of a written request within six months of the registration as a Candidate for the practice of the profession (CPP), if you have never sat for the examination, the Ordre will reimburse the CPP registration fees. In this case, please take note that no training period could be recognized.

It is however important to note that there is **never** any reimbursement of the annual fees.

FEES RELATED TO THE PEP

Only for candidates of first attempt at the UFE: Please note that fees related to the Professional Education Program are payable once and are **non-reimbursable**. You will not be allowed to write the UFE if you have not paid those fees.

RECEIVING YOUR RESULTS

The UFE results will be officially released on Friday, **December 4, 2009**. Candidates' results will be mailed on the Thursday preceding the official announcement date.

Candidates who do not pass the Uniform Evaluation will receive some feedback on those competencies identified in their UFE performance that require further development. This feedback is intended to help candidates strengthen areas of weakness before a subsequent UFE attempt.

REQUEST FOR AUTHORIZATION – NATIONAL COMMUNICATION OF RESULTS

In an effort to harmonize communications relating to the release of Uniform Evaluation results, the Ordre des comptables agréés du Québec, in partnership with the Canadian Institute of Chartered Accountants (CICA) and with other provincial Institutes/Ordre, have developed a Canada-wide newspaper advertisement of a list of successful UFE candidates.

In order to comply with the *Act respecting personal information*, in force in the Province of Québec, the Ordre must seek for the candidates' authorization before publishing in the medias the names of the successful UFE candidates.

We would therefore like to request your authorization to print **your name** on a list of successful 2009 UFE candidates. The list may be used in public communications (newspapers, Ordre and CICA websites).

Your agreement or your disagreement with the requested authorization, can be transmitted to us in by completing the section entitled **Request for authorization – National communication** of the *2009 UFE Application form*.

If we do not hear from you, we will consider that you have granted us the requested authorization.

REGULATIONS AND ADMINISTRATIVE PROVISIONS

All regulations governing the access to the CA title are available on the Ordre Website at the following address: http://ocaq.qc.ca/ang/7_devenir/7_1_devenir.asp.

LIST OF ENCLOSURES

- *Application form for the Uniform Evaluation – 2009 UFE;*
- *Release Agreement.*

Application for the Uniform Evaluation – 2009 UFE

The examination will be held **September 15, 16 and 17, 2009**. The ultimate registration date is **July 24, 2009**.

Are you already registered as a Candidate for the practice of the profession? Yes – Please write your Client number: _____/_____/_____/_____/_____/_____
 No – Please include an *Application for registration as a Candidate for the practice of the profession – Appendix A*, as well as the required documents and payment of fees as per *Table of costs*. The required forms are available on the Ordre website: http://ocaq.qc.ca/ang/7_7_1_formulaires.asp

CONTACT INFORMATION

Madam Sir

FAMILY NAME: _____
(as it appears on birth certificate)

USUAL FIRST NAME: _____
(as it appears on birth certificate)

PERMANENT ADDRESS – Is this a new address? Yes No

No.: _____ Street Avenue Blvd. Road _____ Apt.: _____

City: _____ Province: _____ Postal code: _____

Home telephone number: (_____) _____ Office telephone number: (_____) _____ E-mail: _____

DATE OF BIRTH
Year _____ Month _____ Day _____

LANGUAGE IN WHICH YOU WANT TO WRITE THE EXAMINATION
 French English

UNIVERSITY WHERE YOU FOLLOWED YOUR PROFESSIONAL EDUCATION PROGRAM OR YOUR GRADUATE DIPLOMA IN ACCOUNTANCY

WHICH YEAR DID YOU SUCCEED?

| | | | | |
|---|--|---|--|---|
| 72 <input type="checkbox"/> JMSB-Concordia | 73 <input type="checkbox"/> HEC Montréal | 74 <input type="checkbox"/> Laval | 75 <input type="checkbox"/> McGill | 77 <input type="checkbox"/> UQ Chicoutimi |
| 78 <input type="checkbox"/> UQ Outaouais | 79 <input type="checkbox"/> UQ Montréal | 80 <input type="checkbox"/> UQ Rimouski | 81 <input type="checkbox"/> UQ Abitibi-Témiscamingue | |
| 82 <input type="checkbox"/> UQ Trois-Rivières | 83 <input type="checkbox"/> Sherbrooke | | | |

2009 UFE WILL BE YOUR: 1st attempt 2nd attempt 3rd attempt 4th attempt 5th attempt 6th attempt

IMPORTANT: For candidates of first attempt, it is mandatory to have paid the PEP related costs.

EXAMINATION CENTRE

TO BE NOTED: The first attempt must be made in the city that houses the university where you completed your Professional Education Program (PEP). The repeaters must write in the region where they have their permanent address.

01 Montreal 03 Lévis 05 Sherbrooke 07 Trois-Rivières Other centre in Canada
09 Chicoutimi 11 Gatineau 13 Rimouski 15 Rouyn-Noranda Précisez : _____

IMPORTANT – LAPTOP COMPUTER AT THE EXAMINATION CENTRE: Please read and sign the attached **Waiver** and include it with your UFE Application Form.

WORKING EXPERIENCE (TO BE COMPLETED FOR STATISTICS PURPOSES ONLY)

Yes No • Please specify the number of months you have been working for a training employer: _____ months
• If appropriate, please specify pertinent experience in accounting field (obtained while working for an employer other than a training employer): _____ months

DECLARATION AND SIGNATURE OF UFE CANDIDATE

I, hereby, request the authorisation from the Bureau of the Ordre des comptables agréés du Québec to sit for the Uniform Evaluation – 2009 UFE.

I have read the *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec* and undertake to abide by all statutes and directions, regulations and conditions of the Ordre in all matters relating to studies, Professional Education Program and the Uniform Evaluation (UFE).

I agree that the Ordre has the right to expel me from the examination centre and/or to cancel my exam should I fail to comply with the rules and regulations governing the examination and put forward by the CICA and the Ordre.

I also understand that my answers are the property of the Ordre, that they will not be given to me in any form nor shall I have access to them.

I hereby declare that the information provided in this statement is true and I have made sure to complete and duly sign the entire statement. I understand that any false representation or incomplete statement could have negative implications.

Signature: _____ Date: _____

NOTICE

The information in this appendix is gathered for purposes of protecting the public, monitoring the conditions giving access to the issue of a permit of the Ordre and for registering as a Candidate for the practice of the profession (CPP), carrying out research, compiling statistics and conducting surveys. It is made available for these purposes to all members of the Ordre's various departments in the performance of their duties. The "contact" information contained herein may be transmitted to the Ordre's various mandataries including universities, training firms and the CICA, on the basis of each of these organizations' functions, to ensure that the regulations governing the training period, the Professional Education Program and the Uniform Evaluation (UFE) are applied and that adequate supervision is provided. This information may also be used by the Ordre for organizational purposes or to offer you goods or services, unless the access officer at the Ordre is instructed otherwise in writing.

AUTHORIZATION REQUEST – NATIONAL COMMUNICATION

If I pass the 2009 UFE,

I **accept** that the Ordre prints my name on a list of successful 2009 UFE candidates to be used in public communication (newspapers, Ordre and CICA websites).
 I **refuse** that the Ordre prints my name on a list of successful 2009 UFE candidates.

Failure to check accordingly or in the absence of a reply from you, will be considered as the requested authorizations being granted.

REGISTRATION FEES

Registration fees for the Uniform Evaluation – 2009 UFE are **\$1,298.06** (\$1,150 + taxes).

PAYMENT OF FEES (PLEASE CHECK APPROPRIATE BOXES)

CASH INTERAC **\$1,298.06**

COMPANY CHEQUE

PERSONAL CHEQUE

Please make your cheque payable to the: **Ordre des comptables agréés du Québec**.
Also, please write your Client number on the front of the cheque if applicable.

VISA MASTERCARD

CARD NUMBER: _____

EXPIRATION DATE: _____ / _____ / _____
Month Year

NAME OF THE CARD BEARER: _____

An official receipt will automatically be sent to you with your confirmation of registration.

Please note that if your payment is post-dated, your application for registration will be considered only from the date which appears on your payment. An additional \$20.00 fee will have to be paid to cover payment with insufficient funds.

No application will be considered after July 24, 2009.

ORDRE'S USE ONLY

1ST ATTEMPT

SECOND ATTEMPT
AND MORE

REGISTRATION
APPROVED

REGISTRATION

LAPTOP
 Yes No

WAIVER
 Yes No

DATE OF RECEPTION



DEAR 2009 POTENTIAL UFE CANDIDATE:

USING YOUR LAPTOP IN THE 2009 UFE

In accordance with the rules established by the Canadian Institute of Chartered Accountants, you are required to use a pre-determined PC-based laptop computer (the “**Computer**”) to write the 2009 UFE*. You will be required to preload two Folio Views infobases (the CICA Standards and Guidance Collection (UFE) and the Federal Income Tax Collection (UFE)) and to preload and test the lockdown software known as Securexam (CA). Securexam (CA) and the infobases will be provided, or otherwise made available to you, by your provincial Institute/Ordre. The Computer must satisfy the hardware and software requirements described in the current Securexam (CA) User Guide and related documentation which can be found on the Website of your provincial institute/ordre at: http://ocaq.qc.ca/ang/7_devenir/7_5_2_preparationEFU.asp (collectively, “**User Guide**”).

The CICA has accepted the Securexam (CA) software for use during the UFE and has found that it performs satisfactorily for such use. In the unlikely event that you experience an irresolvable software or hardware problem during the UFE, your responses will be retrieved, unencrypted and printed, and you will complete your answers by hand, however there will be no additional time allowed. If your saved responses are irretrievable, you will be permitted to restart your exam and you will be allowed additional time to do so. **[You are free to bring unannotated approved printed versions of the reference material and an electronic calculator into the writing centre in addition to the Computer. Printed reference materials and calculators will not be supplied in writing centers; if you intend to use them under any circumstances, you must bring them into the writing centre with you.]**

ABOUT SECUREXAM (CA)

Securexam (CA) is lockdown software developed for the Canadian Institute of Chartered Accountants by Software Secure, Inc., a third party software development company. It is designed to allow individuals to use computers that are compliant with the requirements in the User Guide for reference, calculation and to input responses for electronic submission while effectively disabling all other functionality on the applicable computer. Responses are encrypted and saved automatically. Securexam has been used successfully for candidates writing the UFE since 2005. You can get detailed information on Securexam (CA) at: http://ocaq.qc.ca/ang/7_devenir/7_5_2_preparationEFU.asp.

SUMMARY OF THE USE OF SECUREXAM (CA)

- **Before you write the UFE**, you must review the User Guide, which provides detailed instructions on the use of Securexam (CA). You will be required to install and test Securexam (CA) on the Computer. On completion of such tests, Software Secure, Inc. will confirm, in the manner set out in the User Guide, that the Securexam (CA) software is operating properly on the Computer.
- **During the UFE**, Securexam (CA) encrypts and saves your responses to a USB key, and to the Computer. It also leaves security files on your laptop. You will be given a new USB key for this purpose each day of the UFE, and you must submit each USB key to the UFE exam monitors immediately following each daily exam.
- **The day after the final day of the UFE**, you are required to submit the backup encrypted files from your hard drive to Software Secure. You are further required to maintain these files on your hard drive for one month following the last day of the 2009 UFE.

The above is a summary of the use of Securexam (CA), a more detailed description of the preparation for and use of Securexam (CA) is set out in the User Guide.

* Note that candidates unable to use laptops for medical or other reasons may appeal to their provincial institute/ordre for accommodation.



TERMS OF USE

In order to be eligible to sit the UFE you must install and use Securexam (CA) on your Computer and you hereby represent, warrant and agree to the following terms and conditions in connection with such use:

- That you, and, if other than you, the owner of the Computer to be used to write the UFE and on which Securexam (CA) shall be installed consents to the installation of Securexam (CA) on such Computer, and to its use by you prior to, during and following the UFE in the manner contemplated in this agreement, the User Guide and in the rules established by the CICA;
- That you shall install Securexam (CA), complete all the required tests, and will confirm that Securexam (CA) is operating properly on the Computer.
- That you have fully complied with all requirements in the User Guide, including, without limitation, downloading the applicable software and Folio Views infobases;
- That neither you nor the Computer's owner, will bring any legal proceedings against the CICA, your Provincial Institute/Ordre, Software Secure, Inc., their respective officers, directors, employees, agents and affiliates, or any other person, fund or entity related to any of the above (including, without limitation, the Board of Evaluators) (collectively the "Releasees") with regard to the installation, testing, or use of Securexam (CA);
- That any problems or difficulties that you, the potential UFE candidate, encounter with the Computer will not be grounds for appeal of your UFE results to the Board of Evaluators;
- That you shall not attempt to modify Securexam (CA) or to circumvent (including, without limitation, by modifying the Computer) any of the process or restrictions in the software and you shall not permit any third party to do any of the foregoing;
- That the Releasees will have no responsibility with regard to the Computer or its use in connection with the UFE; and
- That you will submit the required security files to Software Secure within 24 hours of completing the UFE, and shall maintain the files on the Computer for one month following such date.

You agree that your agreement to the foregoing means that you (and the owner of the Computer) are foregoing any claim to damages arising from the installation and use of Securexam (CA), and that you will not sue the Releasees (described above) in any court for any such claim. It is very important that you understand that the Releasees are only allowing you to write the 2009 UFE based on this promise. Should you attempt to sue the Releasees, this letter would be sufficient ground to have your suit summarily dismissed.

Sincerely,

Canadian Institute of Chartered Accountants

Software Secure, Inc.

I AGREE TO THE ABOVE.

Client No.: _____

UFE year: _____
(year)

Name: _____

Signature: _____ **Date:** _____ 2009