



**USEFUL INFORMATION
TO ALL CANDIDATES**

APPLICATION FOR THE UNIFORM EVALUATION



September 14, 15 and 16, 2010

The ultimate date for the application is July 23, 2010

Education and Recruitment Vice-Presidency
Ordre des comptables agréés du Québec
June 2010

Ordre des comptables agréés du Québec

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Education and Recruitment Vice-Presidency

June 2010

**TO ALL CANDIDATES
AT THE UNIFORM EVALUATION – 2010 UFE**

Dear candidates,

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 2010 UFE. 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.

Please note that the ultimate registration date is July 23, 2010.

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 2010 UFE.

A handwritten signature in black ink that reads "Jasmine Marcoux, MBA, CA". The signature is written in a cursive, flowing style.

Jasmine Marcoux, MBA, CA
Assistant director, Candidates and recruitment

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PREPARING FOR THE UNIFORM EVALUATION – 2010 UFE

INFORMATION ON THE 2010 UFE AND ON THE COMPETENCY MAP

Various sources of information to help you prepare for the 2010 UFE:

- **Preparing for the 2010 UFE** accessible in electronic version on the Ordre Website at the following address: http://ocag.qc.ca/pdf/ang/7_devenir/7_5_3_preparation-efu.pdf;
- The **2009 UFE Candidates' Competency Map (for the 2010 UFE)** accessible in electronic version on the Ordre Website at the following address: http://ocag.qc.ca/pdf/ang/7_devenir/7_5_3_grille-competence.pdf;
- You can access the 2005 to 2009 **Board of Evaluator's Report** by going on <http://pfp.ocag.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 2010 UFE**, you can expect the 2010 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, 2010

- UFE version of the *CICA Standards and Guidance Collection*: being Parts I-IFRS, II-PE GAAP, III-NPO and V-Canadian GAAP of the *CICA Handbook – Accounting*; Section IV is for Pensions and is non-testable; Exposure Drafts of proposed revisions;
- *CICA Handbook – Assurance* (includes the new Canadian Auditing Standards); Exposure Drafts of proposed revisions;
- *Public Sector Accounting Handbook*; 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, 2010.

NOTE: Effective for the 2010 UFE, candidates are not allowed to bring in paper copies of the reference material into the writing centre. Only electronic access, through *Secureexam (CA)*, is allowed.

FEDERAL TAXATION LEGISLATION ENACTED AS OF MARCH 31, 2010

You are responsible for federal taxation legislation enacted as of March 31, 2010. 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.

You are permitted electronic access, through *Securexam (CA)*, to a UFE version of the *Federal Income Tax Act*, which includes *Income Tax Act*, *Income Tax Regulations*, and *Income Tax Application Rules*.

MARCH 31, 2010 TECHNICAL UPDATE FOR CANDIDATES WRITING THE 2010 UFE

Candidates are informed of the following updates to the Knowledge Reference lists found in the *2009 UFE Candidates' Competency Map* (for the 2010 UFE).

Taxation update

Candidates are advised of the following changes resulting from bill C-51 which was tabled and received royal assent on December 15, 2009. There are no changes as a result of the 2010 federal budget of March 4, 2010.

Additions to the Knowledge Reference List for Taxation are:

- | | |
|--------------------------------------|----------------|
| • first-time home buyers' tax credit | Section 118.05 |
|--------------------------------------|----------------|

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 bills. Amendments to items already found in the Knowledge Reference List are not listed here. Candidates should also be aware of these changes.

Accounting and Assurance update

Candidates are advised that there are no additions to the Performance Measurement and Reporting or the Assurance Knowledge Reference Lists found in the *2009 UFE Candidates' Competency Map* (for the 2010 UFE).

IFRS:

Candidates are expected to apply the 2009 version of IFRS that is contained in the *CICA Handbook – Accounting* on the 2010 UFE. Changes to IFRSs that are listed in “Issued but not yet effective” are NOT testable.

The *2009 UFE Candidates' Competency Map* (for the 2010 UFE) states that candidates must know how to apply the following IFRSs at Level A, unless indicated otherwise. No changes have been made to the list as of March 31, 2010.

- IFRS 2 Share-based Payment (*measurement at Level C- see PMR section*)
- IFRS 3 Business Combinations
- IFRS 8 Operating Segments
- 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 11 Construction Contracts
- IAS 16 Property, Plant and Equipment (*revaluation model Level C*)
- IAS 17 Leases
- IAS 18 Revenue
- IAS 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IAS 23 Borrowing Costs
- IAS 28 Investments in Associates
- IAS 34 Interim Financial Reporting
- IAS 36 Impairment of Assets

- IAS 38 Intangible Assets (*revaluation model Level C*)
- IAS 40 Investment Property
- IAS 41 Agriculture
- IFRIC 4 Determining Whether an Arrangement contains a Lease
- IFRIC 10 Interim Financial Reporting and Impairment
- SIC-10 Government Assistance—No Specific Relation to Operating Activities
- SIC-15 Operating Leases- Incentives
- SIC-27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease
- SIC-31 Revenue—Barter Transactions Involving Advertising Services
- SIC-32 Intangible Assets—Web Site Costs

Candidates are responsible for the interpretations related to these IFRSs.

Private Enterprise GAAP:

The IASB issued IFRS for Small and medium-sized Entities (SMEs) in July 2009. Candidates are not responsible, in any way, for the IFRSs for SMEs on the 2010 UFE. (Please also refer to the Appendix A of the *2009 UFE Candidates' Competency Map* (for the 2010 UFE) for the possible choices.)

Not-for-profit GAAP:

Candidates are responsible for applying the Section 4400 series found in Part V of the *Handbook*. Part III of the new *Handbook*, will contain the revised standards for Not-for-profit organizations in the private sector, when the exposure draft, released in March 2010, becomes the new standards. The exposure draft is not testable on the 2010 UFE.

Public Sector GAAP:

Candidates are responsible for the material in the *PSA Handbook* up to the February 2010 update to the extent they overlap with current Canadian GAAP. Candidates must be aware of the fact that certain government organizations must apply IFRS as of January 1, 2011. Candidates are not responsible for the proposed Not-for-Profit organizations changes related to government entities (currently in exposure draft form).

Changes to UFE Candidates' reference material

Candidates are reminded that printed versions of the *UFE Candidates' Handbook* and the *Income Tax Act* are NOT permitted for the 2010 UFE. In addition, candidates are NOT allowed to bring into the writing centre any previously printed versions of UFE reference material. Effectively, candidates MUST access all reference material electronically through *Securexam (CA)* – Folio views.

Excerpt from the Writing Centre Rules:

The document *Preparing for the 2010 UFE* states that candidates are permitted electronic access to the following reference materials when writing the UFE:

- a UFE version of *CICA Standards and Guidance Collection*, which includes: Parts I-IFRS, II-PE GAAP, III-NPO and V-Canadian GAAP of the *CICA Handbook – Accounting* (Section IV is for Pensions and is non-testable and therefore not included); the *CICA Handbook – Assurance* (including the new CASs); *Public Sector Accounting Handbook*; and *Guidance of the Risk Management and Governance Board**;
- *New name effective January 2010 is the *Risk Oversight and Governance Board*.
- a UFE version of the *Federal Income Tax Act*, which includes *Income Tax Act*, *Income Tax Regulations*, and *Income Tax Application Rules*.

Part III-Not-for-Profit is not available as of March 31, 2010. Candidates should access the Section 4400 series found in Part V for standards related to Not-for-profit organizations.

A copy of the Quick Reference Tables will still be provided as part of the UFE exam booklets (i.e. the present value tables and tax information.)

Message from the Board of Evaluators

The Board of Evaluators recognizes that 2010 is a transitional year, where multiple standards are in effect.

Accounting Standards: For the 2010 UFE, candidates will be provided direction as to which GAAP context to apply for each simulation. E.g.:

- public company that has already adopted IFRS;
- public company that is about to adopt IFRS;
- private company that applies current Canadian GAAP*;
- private company that has chosen to apply IFRS as it plans to go public in near future.

*Candidates have the option, where told that current Canadian GAAP applies, to apply the new Accounting Standards for Private Enterprise (ASPE) instead. Where applying ASPE GAAP instead of current Canadian GAAP, **candidates must indicate that they have made that choice.**

Assurance Standards: The new Canadian Auditing Standards (CASs) only apply to audits of years ending on or after December 14, 2010. However, candidates have the option on the 2010 UFE of applying them in all applicable circumstances, even outside of the applicable dates, i.e. audit of historical financial statements or other historical financial info. Existing Canadian standards must be applied to all other engagement types on the UFE. **Candidates must indicate when they have chosen to apply CASs instead of current Canadian auditing standards.**

2005 TO 2009 UFEs

The questions, suggested approaches and evaluation guides for the 2005 to 2009 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 2010 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

Although the situation has greatly improved at the 2009 UFE, we invite you to read the [Board’s observations](#) concerning the candidates’ written communication style (i.e. “chat” style, short forms and acronyms).

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

AUTHORIZED REFERENCE MATERIALS – ELECTRONIC ACCESS

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.

Candidates are permitted electronic access to the following reference materials when writing the UFE:

- a UFE version of *CICA Standards and Guidance Collection* including:
 - parts I-IFRS, II-PE GAAP, III-NPO and V-Canadian GAAP of the *CICA Handbook – Accounting* (Section IV of the *Accounting Handbook* is for Pensions and is non-testable and therefore not included);
 - the *CICA Handbook – Assurance* (including the new CASs);
 - *Public Sector Accounting Handbook*; and
 - *Guidance of the Risk Management and Governance Board*;
- a UFE version of the *Federal Income Tax Act*, which includes *Income Tax Act*, *Income Tax Regulations*, and *Income Tax Application Rules*. The Quick Reference Table will continue to be attached to the back of the exam booklets.

Candidates are **not** permitted to bring any books, reference material or paper into the writing centre.

ARTICLES ALLOWED AT THE WRITING CENTRE

Candidates have the option of bringing any or all of the following into the writing centre:

- a silent calculator with a one-line or two-line display, incapable of alpha storage or wireless communication;
- a wristwatch or small, noiseless clock.

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

- computers, other than those permitted with the use of the *Secureexam (CA)* software. Computers can have no peripheral devices, other than a mouse and/or a numeric keypad and/or a USB hub. An external keyboard and/or a wireless mouse are expressly forbidden;
- calculators, other than those meeting the standards described previously;
- paper copies of the reference material;
- electronic data storage devices; or
- communications devices such as cell phones or electronic diaries.

COMPUTERS AT THE WRITING CENTRE

You will write the 2010 UFE on your computer and submit your answer electronically. You will be required to preload your laptop computer with software called *Securexam (CA)*.

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 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 searching 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 info bases in the *Securexam (CA)* environment.

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

HELPFUL HINT FOR INFOBASES IN FOLIO VIEWS

To access both infobases, access *Folio Views* by clicking first on the VIEW drop down menu and while in *Folio Views*, click on WINDOW, then click on CASCADE.

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://ocag.qc.ca/ang/7_devenir/7_5_2_ordinateur.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 centre 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 23, 2010** will be allowed to write the 2010 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 Releasees described in the said agreement in any court for any such claim.

2010 UNIFORM EVALUATION

FOR CANDIDATES IN FIRST ATTEMPT – CONDITIONS TO BE MET BEFORE APPLYING TO THE 2010 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 Board of Directors (what used to be called 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 4, 2010 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 23, 2010** at the latest, if never supplied before.

FORM TO BE COMPLETED

If not already done, the candidate must have completed an *Appendix A – Application for registration as a Candidate for the practice of the profession (CPP)* 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)	\$550 + taxes
• Registration fees as a Candidate for the practice of the profession (CPP)	\$290 + taxes
• The 2010-2011 annual fees	\$235 + taxes

See the *Table of costs* on the Ordre Website at http://ocaq.qc.ca/pdf/ang/7_devenir/7_7_1_grilletarifs.pdf.

FOR ALL CANDIDATES – APPLICATION FOR THE 2010 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 Board of Directors (what used to be called the “Bureau”).”

FORM TO BE COMPLETED

The enclosed form *Application for the Uniform Evaluation — 2010 UFE* and the document entitled *Release Agreement* must be duly completed, signed and returned to the Ordre no later than **July 23, 2010**. The postal stamp will be used as a proof.

No Application for the 2010 UFE will be considered after **July 23, 2010**.

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 \$30.00 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 2010 UFE.

Candidates of the Ordre des comptables agréés du Québec wishing to write in a centre located outside of Quebec, 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 2010 UFE

The 2010 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 14, 2010	from 9:00 a.m. to 2:00 p.m.
PAPER II	Wednesday, September 15, 2010	from 9:00 a.m. to 1:00 p.m.
PAPER III	Thursday, September 16, 2010	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 – 2010 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 as well as an ID card with a recent picture are mandatory 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 2010 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 23, 2010** 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 13, 2010**. 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 3, 2010**. 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 and your town of residence** on a list of successful 2010 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 *2010 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 – 2010 UFE;*
- *Release Agreement.*

Application for the Uniform Evaluation – 2010 UFE

The examination will be held **September 14, 15 and 16, 2010**. The ultimate registration date is **July 23, 2010**.

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 JMSB-Concordia

73 HEC Montréal

74 Laval

75 McGill

77 UQ Chicoutimi

78 UQ Outaouais

79 UQ Montréal

80 UQ Rimouski

81 UQ Abitibi-Témiscamingue

82 UQ Trois-Rivières

83 Sherbrooke

2010 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 Board of Directors of the Ordre des comptables agréés du Québec to sit for the Uniform Evaluation – 2010 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 2010 UFE,

I **accept** that the Ordre prints my name, as well as my town of residence, on a list of successful 2010 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 2010 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 – 2010 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: _____/_____/_____

NAME OF THE CARD BEARER: _____

Month Year

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 23, 2010.

ORDRE'S USE ONLY

1ST ATTEMPT

SECOND ATTEMPT
AND MORE

REGISTRATION
APPROVED

REGISTRATION

LAPTOP
 Yes No

WAIVER
 Yes No

DATE OF RECEPTION



RELEASE AGREEMENT

DEAR 2010 POTENTIAL UFE CANDIDATE:

USING YOUR LAPTOP IN THE 2010 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 2010 UFE*. You will be required to preload and test the lockdown software known as *Securexam (CA)* that includes two Folio Views infobases (the *CICA Standards and Guidance Collection (UFE)* and the *Federal Income Tax Collection (UFE)*). *Securexam (CA)* 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 *Securexam (CA) User Guide* and related documentation which can be found on the Website of your provincial Institute/Ordre at: http://ocag.qc.ca/ang/7_devenir/7_5_2_ordinateur.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 not allowed to bring printed versions of the reference material into the writing center. You are free to bring an electronic calculator into the writing centre in addition to the Computer. Printed reference materials and calculators will not be supplied in writing centers.**

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://ocag.qc.ca/ang/7_devenir/7_5_2_ordinateur.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 2010 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 96 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 2010 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:** _____ 2010