



Ministry of Colleges and Universities

Renewal of Registration Guidelines

Under the Ontario Career Colleges Act, 2005

Applies to reporting periods ending:
January 1, 2022 and onwards

Effective: April 20, 2022

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Document updates

Version 1.0

Date: April 20, 2022

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Version 2.0

Date: January 1, 2024

Reason for change: Effective January 1, 2024, the name of the *Private Career Colleges Act, 2005* (PCCA) is amended to the *Ontario Career Colleges Act, 2005* (OCCA). Names and references related to the operation of career colleges were changed as a result.

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Section 1: Renewal of Registration Overview

In order to continue to be registered, career colleges must renew their registration with the Superintendent of Career Colleges on an annual basis. Each career college will have a different renewal date depending on its fiscal year-end date. These guidelines are applicable for fiscal years ending in January 2022 and onwards.

The deadline for each career college to submit an application for Renewal of Registration is six months following its fiscal year-end date. Applications for renewal can be submitted at any time during this six-month period.

A career college may submit a late application for renewal of registration for up to two months after the application deadline. If an application is submitted during this two-month period, the career college will be subject to a late fee equal to 50% of its total renewal fees.

A career college can log into the Program Approval and Registration Information System (PARIS) to see its renewal deadlines by selecting “Organization” in the left-hand navigation panel, clicking on “View Organization,” and view the deadlines in the “Organization Information” section.

If a career college has not submitted a complete application for renewal by eight months following its fiscal year-end, its registration will expire at 12:00 am of the day immediately following its date of expiry.

Expiry of registration for failure to submit a complete renewal of registration application is automatic under the *Ontario Career Colleges Act, 2005* and is non-discretionary. If a career college’s registration expires, it must immediately cease offering, advertising, charging, or collecting fees for vocational programs that require the superintendent’s approval.

Pursuant to subsection 17(3) of the *Ontario Career Colleges Act, 2005*, if a career college submits a complete application for renewal before its expiry date, the career college’s registration will continue past that expiry date until the superintendent decides to renew or refuse to renew the registration under s.18.

Each career college will receive renewal notifications from PARIS. PARIS specifies the date by which each career college is required to apply for renewal of registration, as well as the date that each career college’s registration will expire if it fails to submit an application for renewal.

Please note that the superintendent and the staff of the Ministry of Colleges and Universities communicate with career colleges at their head office locations, using the e-mail address listed in PARIS. It is the responsibility of every career college to ensure that the e-mail address for your career college submitted in

PARIS is up to date and actively monitored for notices from PARIS, the ministry, and the superintendent.

Renewal of Registration Requirements for Career colleges with Fiscal Year-End Changes

When a career college changes its year-end, and the change request in the Program Approval and Registration Information System (PARIS) occurs before the expiry date of the new fiscal year-end, the registration period will be modified to align with the new fiscal year-end and a new certificate will be issued matching the registration period.

When a career college changes its year-end, notwithstanding the length of the partial reporting period, it will be required to provide financial statements and schedules as per the Renewal of Registration Guidelines.

For a fiscal year-end change leading to a partial reporting period under six months, the registration period will be extended by the additional months corresponding to the partial period and the career college will be required to submit financial statements pertaining to a partial fiscal year and the full new fiscal year at the next renewal of registration.

For a fiscal year-end change leading to a partial reporting period between six and less than 12 months, the registration period will be shortened to reflect the new year-end and the career college will be required to submit financial statements pertaining to a partial fiscal year at the next renewal of registration.

For example, if a career college changes its fiscal year-end from December 31, 2022 to September 30, 2022 and the fiscal year-end change request is received in PARIS prior to May 31, 2023, the current registration period will be modified from September 1, 2022 until May 31, 2023 resulting in adjustments to registration fees and Training Completion Assurance Fund premiums. The deadline for the career college to submit its application for renewal will be based on the new fiscal year-end date; that is May 31, 2023, to avoid expiry.

If a career college changes its fiscal year-end from December 31, 2022 to September 30, 2022 and the fiscal year-end change request is received in PARIS during the period from June 1, 2023 to August 31, 2023, the career college will be required to provide a full renewal of registration package for the new fiscal year-end September 30, 2022 by August 31, 2023.

Section 2: Reporting Requirements

2022 Reporting Requirements

New in 2022: As of March 14, 2022 the superintendent has established updated requirements for programs which offer a full online delivery format and/or a hybrid in- person/online delivery format.

Those requirements are described in detail in the Policy directive for programs with online and hybrid delivery formats. The policy directive is available for reference in the Tools & Resources section of PARIS and on the ministry website.

The ministry relaunched PARIS on March 14, 2022 with new functionality to support career colleges as they transition from Temporary Alternative Training Measures to formally register online and hybrid delivery formats under a single program approval.

As a result, reporting requirements for Audited Schedule 3: International and Domestic Student Enrolment have been updated. Please check the Memo and the Q&A document regarding the Policy directive for programs with online and hybrid delivery formats, as well as instructions for Schedule 3.

For fiscal year-end renewal submissions, career colleges are required to provide the following in their renewal applications in PARIS:

- Audited annual consolidated financial statements of the career college's entire legal entity accompanied by an auditor's report; audit must be conducted by a licensed public accountant registered in Ontario pursuant to the *Public Accounting Act, 2004*.
- Audited Schedule 1: Monthly Prepaid Unearned Vocational Revenue, accompanied by a Canadian Auditing Standards (CAS) 805 audit report (only for Ontario locations).
- Audited Schedule 2: Revenue by Funding Source, accompanied by a CAS 805 audit report (only for Ontario locations).
- Audited Schedule 3: International and Domestic Student Enrolment, accompanied by a CSAE 3531 audit report (only for Ontario locations).
- If the career college has entered into a Public College – Private Partnership, a copy of that agreement should be uploaded in “Additional Supporting Documents” section in PARIS.
- Supporting documentation of any change in business or corporate information, if applicable (for example, corporation name, directors, location).
- If the career college has provided a surety bond as its financial security, a continuation certificate for the surety bond.

- Evidence of third-party transcript vendor contract (not applicable to flight schools).
- Evidence of the last transcript upload referencing the date and year.
- Input and confirm their Canada Revenue Agency Business Number (CRA BN) in PARIS and provide supporting documents. The CRA BN is a unique, 9-digit number – the standard identifier for businesses. It is unique to a business or legal entity. The supporting document can be in the form of HST or payroll registration.
- Career colleges are encouraged to pay registration fees through PARIS using a credit card (Mastercard or VISA) or online debit (Mastercard Debit or VISA Debit) payment. You can also submit a certified cheque, money order, or bank draft payable to the “Minister of Finance” for all renewal fees in the amount specified in PARIS, with the legal name of the career college printed on the back.

For payments made by certified cheque, money order, or bank draft, the receipt generated by PARIS (i.e., a confirmation page that can be printed) must be mailed to the ministry at the address specified on the receipt. Please be aware that payments must be received in our office prior to the expiry date.

- Renewal of Registration Checklist is available in PARIS.

Each of the above requirements is explained in further detail below.

A complete application package must be submitted by the [deadline](#) as described in Section 1 above. Examples of renewal of registration deadlines for 2022 renewal of registration applications are included in [Appendix A](#).

Applications submitted after the deadline will be subject to late fees. Late applications must be submitted before the expiry date noted in [Section 1](#) or the career college’s registration will expire. Incomplete applications cannot be considered by the superintendent and will be returned.

Audited Annual Consolidated Financial Statements

Career colleges’ consolidated financial statements for their fiscal year-ends must be audited by a licensed public accountant registered in Ontario pursuant to the *Public Accounting Act, 2004* (licensed public accountant). The accountant must provide an audit report on the consolidated financial statements of the entire legal entity registered in Ontario to ensure that they have been prepared in accordance with generally accepted accounting principles (GAAP) by adopting the International Financial Reporting Standards (IFRS) or Accounting Standards for Private Enterprises (ASPE).

The consolidated financial statements must contain the following:

1. **Auditor’s Report:** The Auditor’s Report must be addressed to the Superintendent of Career Colleges. The Auditor’s Report may be addressed to the superintendent and another party (for example, “To the Shareholders of XYZ Inc. and the Superintendent of Career Colleges”).

The superintendent may exercise discretion to accept an Auditor's Report that is not addressed to the superintendent in exceptional circumstances. If you wish to ask for this exemption, contact the ministry inspector assigned to your career college in advance of submitting your renewal of registration application.

If the exemption is not granted and the career college fails to properly address the Auditor's Report, its application will be deemed to be incomplete. The application will not be reviewed and will be returned to the career college.

Please refer to Appendix B for further details on reporting requirements for the annual financial statements.

2. **Balance Sheet/Statement of Financial Position:** The Balance Sheet/Statement of Financial Position must include all assets, liabilities and owner's or shareholder's equity/ net assets/ fund balances that are associated with the ownership and/or operation of the career college.
3. **Income Statement/Statement of Operations:** The Income Statement/Statement of Operations must include all revenues and expenses for the legal entity. The following information must be reported as separate line items:
 - a. **Annual Vocational Revenue:** This is the total of all revenues from programs that require the superintendent's approval. Revenues received from vocational students include revenues in the following ten categories: tuition fees, book fees, expendable supplies, uniforms and equipment, major equipment, field trips, professional/exam fees, other compulsory fees, international student fees and optional fees. Revenue from third-party funded students enrolled in approved vocational programs should be included in vocational revenue. More information about third-party funded students can be found on pages 9-10.
 - b. **Annual Non-Vocational Revenue:** This is the total of all revenues from programs that do not require approval under the *Ontario Career Colleges Act, 2005*. Revenue from third-party funded students should be included in non-vocational revenue. Revenue from third-party funded students enrolled in approved vocational programs should not be included in non-vocational revenue. More information about third-party funded students can be found on pages 9-10.
 - c. **Any Other Revenue:** Such as revenue from investments or other activities not regulated under the *Ontario Career Colleges Act, 2005*.
 - d. **Revenue from a Public College or University – Private Partnership Agreements:** with Colleges of Applied Arts and Technology or Universities, if applicable. If this requirement applies to your career college, you are required to create a separate line item in PARIS under the Other Revenue section, named "Partnership Agreement(s)."

Please Note: Ontario Student Assistance Program (OSAP) Reporting

Career colleges that have been approved to enrol students funded by OSAP must report the information identified in (a), (b), (c), and (d) at the campus level. This can be included directly in the Income Statement/Statement of Operations, or in the notes to the financial statements.

4. **Cash Flow Statement:** This includes cash flow from operating, investing and financing activities.

Third-Party Funded Students

Third-party funded students are students who do not contract with a career college or pay any program fees for the provision of a vocational program. Third-party funded students are those whose fees are paid directly to the career college by the funder. For clarification, Employment Ontario clients or students who receive assistance through OSAP are *not* considered third-party funded students.

A student is not considered to be third-party funded if the student is paying an agent or a placement agency for the training, and the agent or agency is paying the career college on behalf of the student. In this situation, fees collected from the agent or agency on behalf of the student must be reported as part of the career college's annual vocational revenue.

Students enrolled in vocational programs that are funded by third-parties do not have the legal protections and benefits afforded to self-funded students of registered career colleges under the *Ontario Career Colleges Act, 2005*. For more details please refer to [Policy Directive on the Exemption of Vocational Programs Funded by a Third-party](#).

Audited Schedule 1: Monthly Prepaid Unearned Vocational Revenue

Career colleges are required to set out prepaid unearned vocational revenue (PUR) received from both domestic and international vocational students at **Ontario locations only** on a monthly basis. This information must be reported in an audited schedule, separate from the annual financial statements. A sample schedule has been included below for your reference.

In accordance with *Ontario Regulation 414/06*, the superintendent uses each career college's monthly PUR to calculate the financial security it is required to post and the Training Completion Assurance Fund premiums it is required to remit to protect students in vocational programs.

A licensed public accountant must be engaged to provide a CAS 805 audit report on the

schedule to ensure that it has been prepared in accordance with Canadian GAAP.

Although it is not mandatory, the superintendent prefers auditors to apply statistical sampling techniques to support their opinions. Where such techniques are applied, the superintendent considers a confidence level of 95 per cent and a precision limit of 2 per cent to be appropriate with respect to the upper limit of net overstatement.

Please refer to Appendix B for further details on reporting requirements for the monthly PUR schedule.

Instructions for Preparing the Monthly PUR Schedule

Monthly PUR is the account balance for all vocational fees collected in advance of earning them at each month-end in the fiscal year.

Stated more simply:

$$\text{“Vocational Fees Collected”} - \text{“Vocational Revenue Earned”} = \text{PUR}$$

Vocational Fees Collected is the amount of fees collected with respect to vocational programs. This amount must include all fees collected from students, including tuition fees, book fees, expendable supplies, uniforms and equipment, major equipment, field trips, professional/exam fees, other compulsory fees, international student fees and optional fees. The reporting schedule requires fees collected to be reported separately for domestic and international students.

Vocational Revenue Earned is the amount of revenue that was earned with respect to the provision of vocational programs from which fees were collected. In determining when revenue is earned, career colleges must follow their own established revenue recognition policy in accordance with GAAP. If a career college does not have such a policy in place, it should recognize revenues from a vocational program as service or contract activity is performed, using either the percentage of completion method or the completed contract method.

Thus, **PUR** is the balance of **Vocational Fees Collected** less the total amount of **Vocational Revenue Earned** at each month-end in the fiscal year.

For example, assume a career college delivers one three-month vocational program at a time with fees of \$6,000 per student. The \$6,000 tuition fee is collected entirely at the program start date and the program is delivered proportionally over the 3 months. If the career college recognizes revenues as service activity is performed (for example, the revenue is recognized proportionately with the degree of completion of service under the contract), then after the first month of program delivery, unearned revenue should be recorded as \$4,000 per student. After the second month of program delivery, unearned revenue should be recorded as \$2,000 per student.

Upon completion of delivery of the program (end of the third month), unearned revenue from this program should be recorded as \$0 per student.

for example, Vocational Fees Collected – Vocational Revenue Earned =
PUR Month 1: \$6,000 - \$2,000 = \$4,000 PUR
Month 2: \$6,000 - \$4,000 = \$2,000 PUR
Month 3: \$6,000 - \$6,000 = \$0 PUR

Other Considerations for PUR

- The PUR from Public College – Private Partnership is not part of vocational PUR and should be excluded for the purpose of Schedule 1.
- If a student was given an offer of admission, met the admission requirements, and paid fees in relation to a vocational program, they are considered to be enrolled in the program for the purposes of Schedule 1.
- The monthly PUR schedule should not include fees collected from third-party funded students. For a definition of third-party funded students, please refer to page 9-10.
- Only collected amounts should be recorded as part of the PUR account balance. Payments that have not been received should not be included in the PUR balance.
- Fees are not considered earned simply because they are non-refundable. They are earned to the extent that the related goods or services have been delivered. Earned revenue policies should be implemented in accordance with GAAP.
- Unearned fees from international students must be included in the monthly PUR schedule.
- **Career colleges shall not offset their PUR account balance with other accounts receivable.**

Reconciliation to Unearned/Deferred Revenue Balance per Financial Statements

Where the final balance on the monthly PUR schedule does not reconcile with the unearned or deferred revenue balance per the career college's financial statements, a separate reconciliation must be prepared between the balance stated in the financial statements and the final balance on the monthly PUR schedule.

This reconciliation, if needed, must be included in the CAS 805 audit report.

Sample Audited Schedule 1

Monthly Prepaid Unearned Vocational Revenue

ABC Career College

Audited Schedule 1: Monthly Prepaid Unearned Vocational Revenue (PUR) Excluding Third-party Funded Students

Fiscal Year (Same Period as Financial Statements)

| MONTH | PUR from Vocational Programs (Domestic Students Only) (A) | PUR from Vocational Programs (International Students Only) (B) | Total PUR from Vocational Programs (A+B) |
|----------|---|--|--|
| Month 1 | | | |
| Month 2 | | | |
| Month 3 | | | |
| Month 4 | | | |
| Month 5 | | | |
| Month 6 | | | |
| Month 7 | | | |
| Month 8 | | | |
| Month 9 | | | |
| Month 10 | | | |
| Month 11 | | | |
| Month 12 | | | |

Sample of Reconciliation to Unearned/Deferred Revenue Balance per Financial Statements

| Reconciliation to Unearned/Deferred Revenue Balance per Financial Statements | Amount |
|---|--------|
| Balance per last month's PUR (A) | |
| Specify Additions: (B) | |
| Specify Deductions: (C) | |
| Balance per Balance sheet/ Statement of Financial Position (Deferred Revenue) (A+B-C) | |

Audited Schedule 2: Revenue by Funding Source

In this schedule, career colleges are required to report revenue by the following funding sources:

1. Revenue received in connection with vocational programs;
2. Revenue received in connection with non-vocational programs; and
3. Revenue received from other sources.

Revenue received in connection with vocational programs should be further broken down into the following categories:

- Self-funded students
- Students receiving assistance through the Ontario Student Assistance Program
- Students receiving financial assistance through Employment Ontario
- Other (does not include any of the above)
- Third party funded students
 - Students funded exclusively by the Workplace Safety and Insurance Board
 - Students funded exclusively by employers
 - Students funded exclusively by band councils or other Aboriginal entities
 - Other (does not include any of the above)

Career colleges should only report revenue in this schedule that is received from students enrolled in Ontario locations.

Other revenue received in Ontario and outside the province should be reported in the "Other Revenue" section, specifying the source, for example, revenue received from Public College - Private Partnership must be reported in "Other Revenue" section for each partnership, named "PCPP Partnership Agreement(s): *Name of Partner*."

The total revenue from Schedule 2 must match the total revenue reported in the Income Statement/Statement of Operations.

Please refer to Appendix B for further details on reporting requirements for revenue by funding source. Please see a sample of the Audited Schedule 2 below:

Sample Audited Schedule 2

Revenue by Funding Source

ABC Career College

Audited Schedule 2: Analysis of Annual Revenue by Funding Source Fiscal

Year

(Same Period as Financial Statements)

| VOCATIONAL PROGRAMS (Ontario) | From Domestic Students | From International Students | Total Domestic and International |
|--|------------------------|-----------------------------|----------------------------------|
| Self-Funded Students | | | |
| Students receiving financial assistance through the Ontario Student Assistance Program (OSAP) | | | |
| Students receiving financial assistance through Employment Ontario and/or Better Jobs Ontario (formerly Second Career) | | | |
| Other – (Specify Funder) | | | |
| (A) Subtotal From Vocational Programs Excluding Third- Party Funded Students | | | |
| Third-Party Funded Students | | | |

| | | | |
|---|--|--|--|
| Workplace Safety and Insurance Board (WSIB) | | | |
| Funded Exclusively By Employers (for example, corporate training) | | | |
| Funded Exclusively By Band Councils or other Aboriginal Entities | | | |

| | | | |
|---|--|--|--|
| Other – (Specify Funder) | | | |
| (B) Subtotal Of Revenue From Third-Party Funded Students | | | |
| (C) Subtotal From Vocational Programs Including Third- Party Funded Students (A+B) | | | |

Sample Audited Schedule 2 (continued)

Revenue by Funding Source

ABC Career College

| NON-VOCATIONAL PROGRAMS (Ontario) | From Domes tic Studen ts | From International Students | Total Domestic and International Students |
|--|--------------------------------------|-----------------------------------|---|
| Self-Funded Students | | | |
| Employment Ontario | | | |
| Other – (Specify Funder) | | | |
| Third-Party Funded Students | | | |
| Workplace Safety and Insurance Board (WSIB) | | | |
| Exclusively Employers (for example, corporate training) | | | |
| Exclusively Aboriginal Band Councils | | | |
| Other – (Specify Funder) | | | |
| (D) SUBTOTAL FROM NON- VOCATIONAL PROGRAMS | | | |
| (E) OTHER REVENUE (Specify Source) | | | |
| TOTAL REVENUE (i.e., C+D+E) | | | |

Please Note: When the revenue source cannot be categorized and is reported under the 'Other Revenue' section, career colleges must specify the funding source(s). For example, if a career college is receiving revenue through a program funded by another province.

Audited Schedule 3: International and Domestic Student Enrolment

In Schedule 3, each career college must report the number of students who have entered into a written contract with the career college for the provision of a

vocational program and have met the admission requirements of the program. This includes:

1. Domestic student enrolment by campus and vocational program, and
2. International student enrolment by campus and vocational program.

To provide an accurate count of the number of students attending the career college over the course of the fiscal year (including students who withdraw from vocational programs), career colleges should report both:

- Number of new entrants during the fiscal year, and
- Number of students carrying over from the previous fiscal year (continuing students).

In the audited schedule please confirm the program number and the delivery format associated with the student enrolment (in person, online, or hybrid). If you have students enrolled in programs under Temporary Alternative Training Measures (TATMs) in response to COVID-19 (which expires March 31, 2023), student enrolment must be entered as “in-person delivery format”. If you have approved online/hybrid programs, please enter student enrolment for each delivery format (each student should only be counted once in the delivery format in which they were trained during the reporting period).

A revised sample schedule has been included in these guidelines to clarify reporting requirements. Career colleges should only report enrolment at Ontario locations in this schedule. In the audited schedule please make sure that you add the program number from PARIS and the delivery format associated with the student enrolment.

Please note that you will be required to input both new entrants and continuing students by student type and campus/program/delivery format in PARIS.

Students enrolled in programs offered via Public College - Private Partnerships are not vocational students and should be excluded for the purpose of Schedules 1, 2 and 3.

A licensed public accountant must be engaged to provide a CSAE 3531 audit report on the schedule. Although it is not mandatory, the superintendent prefers that auditors apply statistical sampling techniques to support their opinions. Where such techniques are applied, the superintendent considers a confidence level of 95 per cent and a precision limit of 2 per cent to be appropriate with respect to the upper limit of net overstatement.

Please refer to Appendix B for further details on reporting requirements for the student enrolment schedule.

Sample Audited Schedule 3

International and Domestic Student Enrolment

ABC Career College

Audited Schedule 3: International and Domestic Student Enrolment Entire Fiscal Year

Campus 1:

Career college ID [enter campus ID]

| Vocational Programs | Domestic Enrolment Third-Party Funded | Domestic Enrolment Total (including Third-Party Funded) | International Enrolment Third- Party Funded | International Enrolment Total (including Third-Party Funded) |
|---|---------------------------------------|---|---|--|
| New Entrants | | | | |
| PGM [enter program ID] Program A (In- person) | | | | |
| PGM [enter program ID] Program A (Online) | | | | |
| PGM [enter program ID] Program A (Hybrid) | | | | |
| Total New Entrants for Campus 1 | | | | |

Campus 1: Continuing Students from Previous Fiscal Year

| Vocational Programs | Domestic Enrolment Third Party Funded | Domestic Enrolment Total (including Third-Party Funded) | International Enrolment Third- Party Funded | International Enrolment Total (including Third-Party Funded) |
|--|---------------------------------------|---|---|--|
| PGM- [enter program ID] Program A (In- person) | | | | |
| PGM- [enter program ID] Program A (Online) | | | | |
| PGM- [enter program ID] Program A (Hybrid) | | | | |
| Total Continuing Students for Campus 1 | | | | |
| Total for Campus 1 | | | | |

Campus 2: Career college ID [enter campus ID]

| New entrants | Domestic Enrolment Third-Party Funded | Domestic Enrolment Total (including Third-Party Funded) | International Enrolment Third-Party Funded | International Enrolment Total (including Third-Party Funded) |
|--|---------------------------------------|---|--|--|
| PGM- [enter program ID] Program A (In- person) | | | | |
| PGM- [enter program ID] Program A (Online) | | | | |
| PGM- [enter program ID] Program A (Hybrid) | | | | |
| Total New Entrants for Campus 2 | | | | |

| Campus 2: Continuing Students from Previous Fiscal Year | Domestic Enrolment Third-Party Funded | Domestic Enrolment Total (including Third-Party Funded) | International Enrolment Third-Party Funded | International Enrolment Total (including Third-Party Funded) |
|---|---------------------------------------|---|--|--|
| PGM- [enter program ID] Program A (In- person) | | | | |
| PGM- [enter program ID] Program A (Online) | | | | |
| PGM- [enter program ID] Program A (Hybrid) | | | | |
| Total Continuing Students for Campus 2 | | | | |
| Total for Campus 2 | | | | |

| | | | | |
|------------------------------------|--|--|--|--|
| Total Students All Campuses | | | | |
|------------------------------------|--|--|--|--|

Supporting Documents and Additional Information

Partnership Agreements between Career colleges and Public Colleges

All career colleges **must** provide a copy of any contractual arrangements they have with Ontario public colleges.

Records of Incorporation

If they have not already done so throughout the year, career colleges must provide written notice along with supporting documentation of any change in business or corporate information (for example, corporation name, directors, location), any change in partnership or franchise agreements, and any changes in corporate structure.

Financial Security Requirement

The superintendent will send each career college a letter specifying the amount of financial security that it will have to post to renew its registration. All career colleges must provide the required financial security in one of the following three prescribed types:

- A surety bond guaranteed by a surety company or another guarantor;
- A letter of credit issued by a bank or financial institution that is supervised or examined by the central bank of Canada or another governmental authority in Canada; or
- A personal bond accompanied by collateral security issued by Canada or by any province of Canada.

If a career college wishes to use the same surety bond as the previous year, a continuation certificate for the surety bond is required. In cases where the original continuation certificate has already been provided to the ministry, a copy of the submitted certificate should be provided with the renewal of registration package, indicating the original has already been submitted.

Evidence of Third-Party Transcript Vendor and Upload

Career colleges must provide the following documents:

- A copy of the career college's transcript vendor contract; and
- Proof of the career college's last transcript upload. This can be in the form of an email or bill referencing both the date and year.

Flight schools do not require a third-party transcript vendor and do not need to provide the above documents.

Canada Revenue Agency Business Registration Number

Career colleges must input and confirm in PARIS their Business Registration Number issued by the Canada Revenue Agency (CRA) and provide supporting documents. The CRA BN is a unique 9-digit number established to simplify and streamline the way businesses deal with federal, provincial, and municipal governments and is based on the idea of one number for one business. The supporting document can be in the form of HST or payroll registration.

For details about the CRA BN use the link below: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/you-need-a-business-number-a-program-account.html>

Registration Payment

Career colleges are encouraged to pay registration fees through PARIS using a credit card (Mastercard or VISA) or online debit (Mastercard Debit or VISA Debit) payment. You can also submit a certified cheque, money order, or bank draft payable to the “Minister of Finance” of all renewal fees in the amount specified in PARIS, with the legal name of the career college printed on the back. The receipt generated by PARIS must be mailed to the ministry at the address specified on the receipt. Please be aware that payments must be received in our office prior to the expiry date of your career college’s registration.

Program Fees

Career colleges must not overcharge students for tuition and materials when enrolling in vocational training. They are required to seek superintendent approval of any fee changes for their vocational program prior to adjusting fees. It is advised that at least annually, career colleges check to confirm all program fees are up to date and accurate, and if not, seek approval for fee changes in PARIS.

Section 3: Annual Renewal Process

On February 4, 2019, the Ministry of Colleges and Universities implemented a new career college registration information system named the **Program Approval and Registration Information System (PARIS)**. Legislated requirements for renewal of registration under the *Ontario Career Colleges Act, 2005* remain unchanged, but all renewal of registration packages should be submitted via PARIS and as per the Reference Guide for Applicants/Registrants.

Step 1: Collect Required Supporting Material

Once you are ready to begin the renewal of registration process and all of your supporting documentation is in order, you must log in to PARIS following the instructions in the Reference Guide for Applicants/Registrants.

Step 2: Input Renewal of Registration Information Online

Using the information in your consolidated financial statements, accompanying schedules, and other supporting documents, you are required to input your renewal information online into PARIS. PARIS will ask you for the following information:

- Audited Schedule 1: Monthly Prepaid Unearned Vocational Revenue
- Audited Schedule 2: Revenue by Funding Source
- Audited Schedule 3: International and Domestic Student Enrolment
- Audited Consolidated Financial Statements
- CRA Business Number

For more information on completing the online portion of your renewal application using the Program Approval and Registration Information System, please refer to the section **“Renewing your Organization Registration”** of the PARIS Reference Guide for Applicants/Registrants.

If you are having an issue submitting your registration renewal application in PARIS, please contact your inspector who can arrange technical support. If your application is not received by the end of your expiry date, your registration will expire. If you are new to PARIS, please build in time to allow for any system questions you may have prior to submitting the application.

Important Information

Applications for renewal of registration will not be processed until all of the required documentation is received through PARIS. Incomplete applications cannot be accepted and will be returned.

Failure to submit a complete application before the application deadline will result in additional

fees for the application. Failure to submit a complete application before the expiry deadline will result in expiry of registration as a career college.

Step 3: New Certificate of Registration

Once you have submitted all of the required information and documentation, your application will be assessed.

If the superintendent approves your renewal of registration application, you will receive a notification from PARIS. The superintendent will issue you a renewal of registration letter specifying financial security requirements and important timelines and PARIS will generate a new registration certificate for your career college. The documents will be found in the “Communication Letter/Certificate of Registration” section in your career college’s dashboard in PARIS. Please be sure to print and display your updated certificate of registration in a conspicuous location at your career college.

Section 4: Additional Information

Renewal for International Student Program Purposes

Career colleges that are designated under the International Student Program (ISP) must also renew their ISP designation with the Ministry of Colleges and Universities on an annual basis to remain designated.

To obtain details on the ISP renewal process please email ISP@Ontario.ca.

Useful links

The Ontario Career Colleges Act, 2005 and regulations are posted on the Ontario government e-Laws website at www.ontario.ca/laws.

You can log on to the Program Approval and Registration Information System (PARIS) at

<https://www.pcc.tcu.gov.on.ca/PARISExtWeb/public/login.xhtml>.

Find more information on operating a career college in Ontario, including the superintendent’s policy directives and details on the Training Completion Assurance Fund.

Login to PARIS to access the PARIS Reference Guide for Applicants/Registrants.

Appendix A: Example of renewal deadlines for career colleges with fiscal years-ending in 2022

| Fiscal Year-End | Deadline for Renewal of Registration | Deadline to Avoid Expiration Late Penalties Apply |
|--------------------|--------------------------------------|--|
| January 31, 2022 | July 31, 2022 | September 30, 2022 |
| February 28, 2022 | August 31, 2022 | October 31, 2022 |
| March 31, 2022 | September 30, 2022 | November 30, 2022 |
| April 30, 2022 | October 31, 2022 | December 31, 2022 |
| May 31, 2022 | November 30, 2022 | January 31, 2023 |
| June 30, 2022 | December 31, 2022 | February 28, 2023 |
| July 31, 2022 | January 31, 2023 | March 31, 2023 |
| August 31, 2022 | February 28, 2023 | April 30, 2023 |
| September 30, 2022 | March 31, 2023 | May 31, 2023 |
| October 31, 2022 | April 30, 2023 | June 30, 2023 |
| November 30, 2022 | May 31, 2023 | July 31, 2023 |
| December 31, 2022 | June 30, 2023 | August 31, 2023 |

Note: This is a sample list only. Career colleges may have alternative fiscal year-ends, for example, October 15, 2022. All career colleges have a renewal deadline of six months after their year-end and an expiry date of eight months after their year-end.

Appendix B: Reporting requirements for audited documents

Auditor's reports

Financial statements and audited schedules must be accompanied by Auditor's Reports. One auditor's report should be attached to each audited document submitted to the ministry. Auditor's reports must comply with the most recent Auditor Reporting Standards released by Chartered Professional Accountants Canada.

Ministry requirements

All auditor's reports submitted to the ministry must be addressed to the Superintendent of Career Colleges.

Each auditor's report should clearly reference the document to which it is attached (for example, audited financial statements, Schedule of Monthly Prepaid Unearned Vocational Revenue, Revenue by Funding Source, or International and Domestic Student Enrolment).

The auditor's reports attached to the Schedule of Monthly Prepaid Unearned Vocational Revenue and Revenue by Funding Source should state that the auditor has audited the accompanying schedule as defined in the Guidelines for Renewal of Registration. The auditor's opinion must state whether the schedules present the information fairly in accordance with the Guidelines for Renewal of Registration.

The auditor's report attached to the Schedule of International and Domestic Student Enrolment should state that the auditor has audited the accompanying schedule in compliance with the criteria established by s. 3(4) of *Ontario Regulation 415/06*, made under the *Ontario Career Colleges Act, 2005*. The auditor's opinion must state whether the schedule presents the information fairly in accordance with s. 3(4) of *Ontario Regulation 415/06*.

This document is not a legal advice. For further information and the exact wording of any legal provisions cited in this document, please refer to the [Ontario Career Colleges Act, 2005](#) and [its regulations](#).

Information

If you have questions about the renewal of registration process, please contact:

Ministry of Colleges and Universities

Registration Unit

Career Colleges Branch

77 Wellesley Street, Box 977

Toronto, ON M7A 1N3

Email: PCC@ontario.ca

Download:

[Ontario Career Colleges Act, 2005](#)

[Ontario Regulation 415/06](#)

[Ontario e-Laws](#)