

# Safeguarding the Immigration Journey Through Regulatory Excellence

2026 ANNUAL REPORT



📍 Quebec – Home to 1,129 RCICs and 108 RISIAs

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## Message from the Chairperson of the Board

As a licensee and Chairperson of the Board, supporting people who are building a new life in Canada is truly meaningful work. I am proud of the College's accomplishments in providing newcomers with informed choices and access to licensees who offer professional and ethical services. This is more important than ever before as Unauthorized Practitioners (UAPs) continue to exploit vulnerable people who are trying to navigate their immigration journey.

On behalf of the Board of Directors, I am pleased to share the progress made on the College's 4 Strategic Plan objectives over the past year: elevating professional standards and compliance, combating UAPs, enhancing stakeholder communications and strengthening the College's sustainability through organizational capacity building.

The Board remains deeply committed to strong governance, effective oversight and ensuring that public protection remains at the centre of every decision.

Establishing strong standards of professionalism and accountability for licensees of the College is critical to upholding the public interest. Over the past year, College staff have advanced this work, including the launch of updated essential competency frameworks. These frameworks define the knowledge, skills and judgment required for licensees to practise effectively and responsibly.



A stylized, handwritten signature in black ink, appearing to read 'Stan Belevici'.

**Stan Belevici,**  
**LLB, LLM, JD, RCIC-IRB**  
**Chairperson**

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**"Establishing strong standards of professionalism and accountability for licensees of the College is critical to upholding the public interest."**

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The College has made great strides to combat UAPs through global and domestic public awareness, which you will read more about in this annual report. Additionally, through strategic enforcement the College has shut down 5,386 UAP social media pages to disrupt misinformation and communication to potential victims.

Through the complaints process, the College remains committed to taking action on violations of public trust. This annual report highlights some of the most serious cases brought forward to the Discipline Committee and the ongoing work done to significantly reduce the College's historic backlog of complaints.

In the year ahead, the College will continue to work closely with the federal government and key stakeholders to implement and operationalize the new *College of Immigration and Citizenship Consultants Regulations* (Regulations). Together with the Board, the College will ensure regulatory approaches remain strong, adaptive and focused on the public interest.

I would like to express my sincere appreciation to the College staff, Leadership Team and Board of Directors for ongoing efforts as the College moves forward on the journey as a trusted regulator in Canada.

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## Message from the President and CEO, Registrar

The past year has been one of significance for both the College and the immigration consulting profession. In July, the new Regulations took effect, bringing the College one step closer to finalizing the By-Laws and ending the transitional phase.

With the new Regulations, the federal government has strengthened the tools available to the College to ensure that licensees meet the highest professional standards for the clients they serve.

College staff are working closely with government partners to operationalize the new Regulations, particularly the Compensation Fund. The College is committed to administering the Compensation Fund in a way that upholds the integrity of the profession, ensures financial sustainability and upholds the public interest.

Building audiences domestically and internationally through public awareness, such as the annual fraud prevention campaigns, is not simply a discretionary measure – it is critical to the College's public protection mandate.

Through multilingual, global outreach, the College provides people with practical tools to recognize scams, identify UAPs, verify College licensees, and make informed decisions – before irreversible harm occurs.

Digital ads ran on Facebook, Instagram and Google Search across 17 countries and in 6 different languages. The College also had an expanded presence on transit ads in 9 Canadian cities from coast to coast.



A handwritten signature in black ink, appearing to read 'Michael Huynh'.

**Michael Huynh**  
President & CEO,  
Registrar

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**"Through multilingual, global outreach, the College provides people with practical tools to recognize scams, identify UAPs, verify College licensees, and make informed decisions – before irreversible harm occurs."**

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This year's campaign achieved historic success, earning 687 global million impressions and driving 1.7 million users to the Public Register, up 227% and 235% respectively from 2025.

These results show the campaign's call to action clearly resonated with both domestic and international audiences who accessed online College resources in unprecedented numbers.

Within this annual report, you will also read about operational highlights, including government and stakeholder advocacy, updated essential competency frameworks, disciplinary actions in the public interest and how the College supports licensees through competency-based education.

I look forward to working with partners, stakeholders and College staff to continue the important work of serving in the public interest and helping to safeguard the thousands of newcomers who make Canada their home each year.

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# 2026 Strategic Plan Accomplishments

## PROFESSIONAL STANDARDS AND COMPLIANCE

- Supported more than 2,400 licensees across all stages of professional practice through competency-based education, from entry-to-practice to advanced specialization and continuing competence.
- Achieved licensee satisfaction scores of 90% or higher in each of the College's educational programs – Practice Management Education (PME), Specialization Program and New-Licensee Mentoring Program.
- Conducted a comprehensive benchmark study of the profession's competency standards to ensure they remain current and align with evolving practice and public protection needs.
- Since November 2021, nearly 93% of inherited historic cases from the College's predecessor organization were resolved.
- Outcomes from requests for review made to the Independent Complaints Review Officer continued to result in no findings of procedural unfairness or errors in fact/law by College staff.
- Professional Conduct continued to focus resources on licensees associated with the most serious conduct concerns or the highest complaint volumes. As a result, 1% of licensees accounted for 55% of open complaints, down from 68% in the previous fiscal year.
- The College's complaint-handling process remained accessible to the public, contributing to a year-over-year increase of nearly 14% in new complaints.
- The Professional Conduct team proactively revised complaints procedures to align with the new Regulations.
- College staff presented at 7 international conferences to raise awareness of the College's role and drive dialogue on public protection and policy direction with global regulators, academics and other industry stakeholders.
- Collaborated with the Department of Justice to support the College's future legislative and regulatory frameworks.

## UNAUTHORIZED PRACTITIONERS (UAPS)

- Shut down 5,386 UAP social media pages to combat immigration fraud and disrupt communication with potential victims.
- Completed "good character good conduct" checks for all exam candidates, new licensee applicants and agents to ensure they are not UAPs.
- Executed a global, multilingual Fraud Prevention Campaign as a core public protection measure to provide education on immigration fraud and drive traffic to the Public Register.
- Campaign highlights included:
  - » Ran on social media and Google Search domestically and in 16 of Canada's top source countries for immigration.
  - » Campaign earned 687 million global impressions.
  - » Drove 1.7 million total users to the Public Register.
  - » Expanded domestic transit ads to 9 cities across Canada, earning 160 million impressions.

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## STAKEHOLDER COMMUNICATION

- In addition to the global fraud prevention campaign, the College launched a benchmark domestic print and digital advertising campaign to strengthen outreach to diverse communities, especially in regions with high newcomer populations.
- Continued a steady, proactive cadence of communication to licensees on key matters, including the launch of the new Regulations.
- Participated in licensee and stakeholder events to raise awareness about the role of the College and licensees.
- Engaged provincial and federal governments, law enforcement agencies and key stakeholders, including Immigration, Refugees and Citizenship Canada (IRCC) Deputy Minister Ted Gallivan and Assistant Deputy Minister Scott Harris, to strengthen collaboration and combat UAPs.
- Participated in the 2026 National Citizenship and Immigration Conference (NCIC), with College staff available to answer in-person inquiries from licensees.
- Presented to representatives from the travel industry in Africa, in association with the High Commission of Canada, to highlight the College's licensing requirements and raise awareness of UAPs.
- Responded to more than 35 media inquiries, including appearing in an on-camera television interview on OMNI News Filipino Edition discussing the College's fraud prevention activities.
- Introduced the new full-time role of Specialist, Stakeholder Experience to improve incoming inquiry processes and waiting times for responses to stakeholders, including licensees.

## SUSTAINABILITY

- Maintained an average response time of less than 2 business days for email inquiries from licensees to the Registration Department.
- Added a new checklist to the 2026 Annual Renewal Form in the College Portal to make it easier for licensees to update their personal and business information.
- Implemented a new Privacy Policy and Terms of Reference to support organizational accountability and compliance.
- Launched a Diversity, Equity, Inclusion and Accessibility (DEIA) Council to foster a culture of inclusion and ensure policies and procedures promote equity and remove barriers.

## About the College

The College is the authority mandated by the Government of Canada to license and regulate the practice of Regulated Canadian Immigration Consultants (RCICs) and Regulated International Student Immigration Advisors (RISIAs). The College's role, authority and powers are established in the *College of Immigration and Citizenship Consultants Act* (Canada). The College sets and enforces the licensing, education and ethical standards of the profession, in the public interest.

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# Vision, Purpose and Values

## VISION

Every person who seeks Canadian immigration and citizenship advice has informed choice and access to a College licensee who consistently offers professional services.

## PURPOSE

To regulate immigration and citizenship consultants in the public interest and protect the public, including by:

- establishing and administering qualification standards, standards of practice and continuing education requirements for licensees;
- establishing and providing training and development programs for licensees;
- ensuring compliance with the Code of Professional Conduct; and
- undertaking public awareness activities.

## VALUES

### Transparency

Share decisions, policies, procedures and disciplinary outcomes with licensees and the public.

### Integrity

Maintain the highest moral and ethical standards.

### Accountability

Ensure that the Board of Directors, management and staff take full responsibility for actions and decisions.

### Excellence

Achieve excellence in all endeavours.

### Fairness

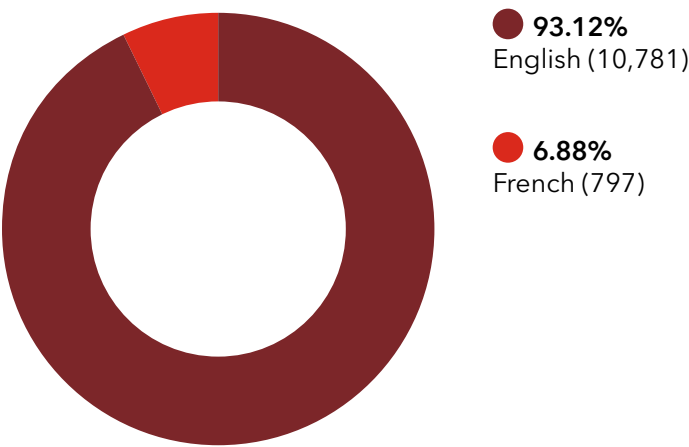
Ensure that policies, practices, procedures and decisions are justified and well understood.

### Communication

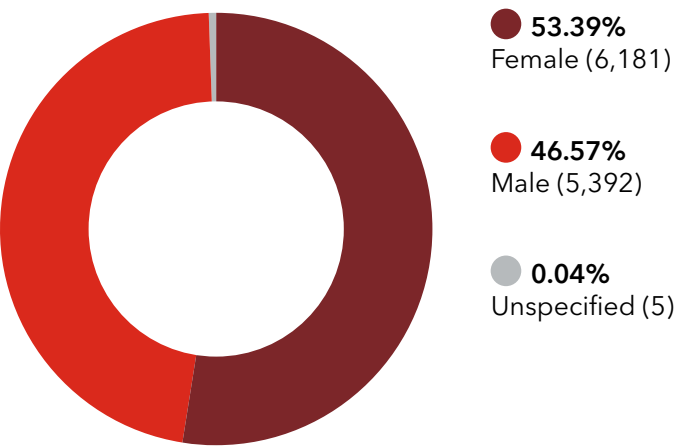
Welcome licensees, stakeholders and the public to contact the College on any matter relating to the regulation of the Canadian immigration and citizenship consulting profession.

# 2026 by the Numbers: RCICs

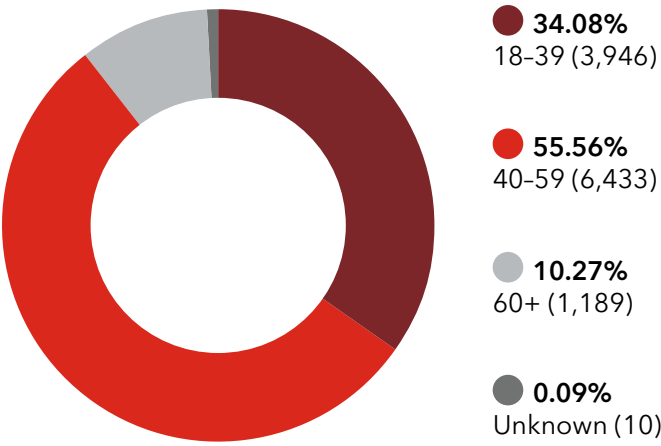
PREFERRED LANGUAGE



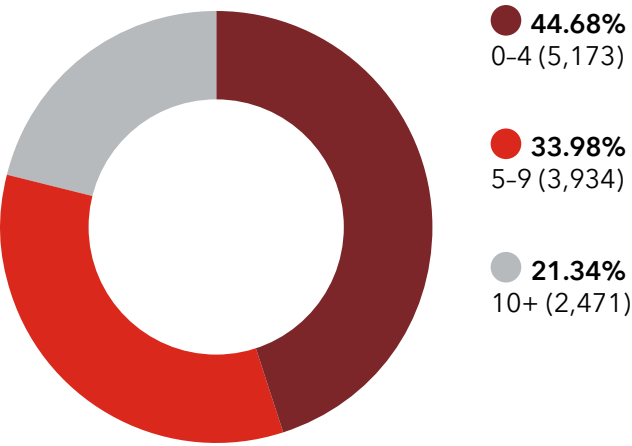
GENDER



AGE

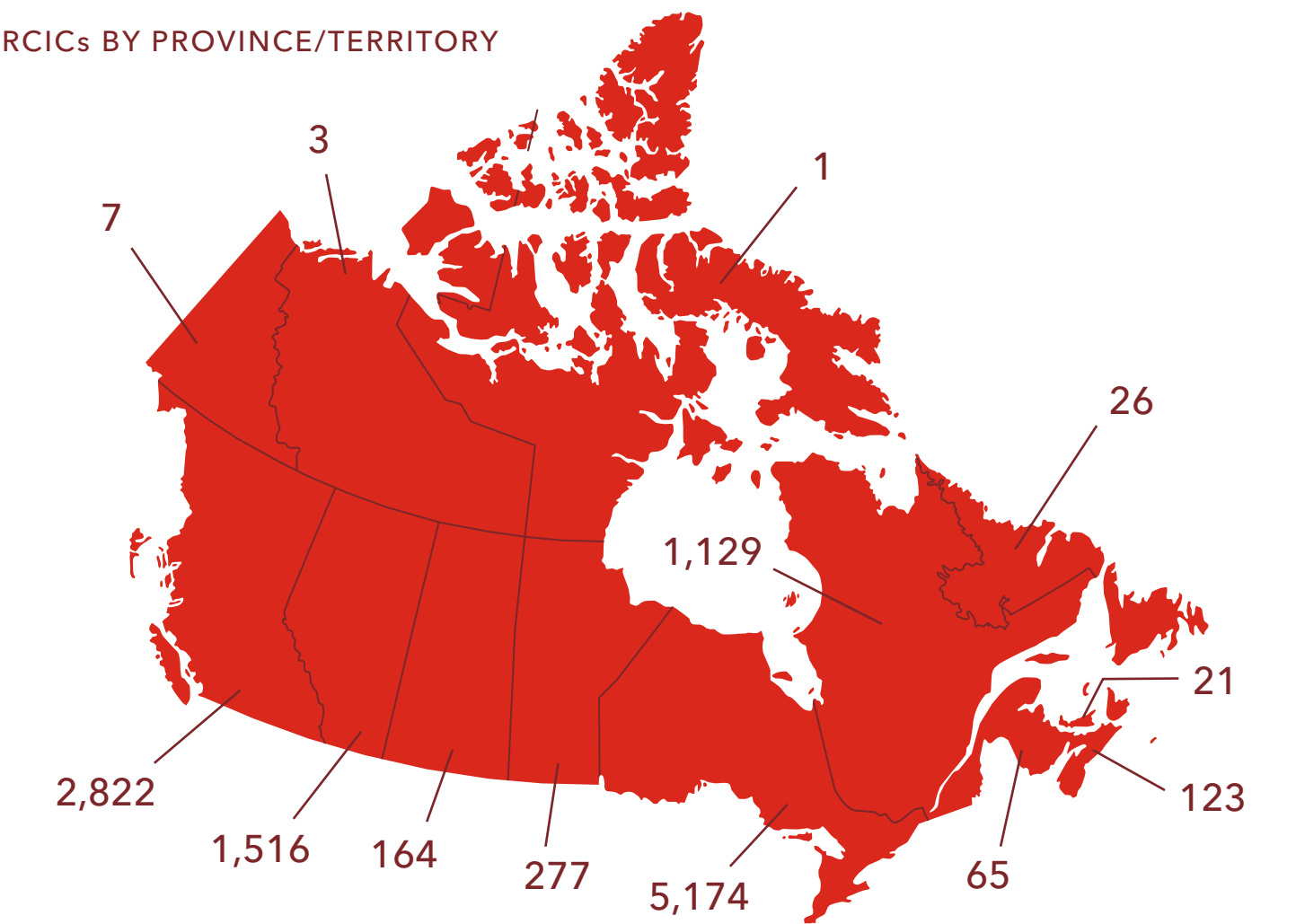


YEARS OF PRACTICE AS AN RCIC



All percentages are rounded to the nearest hundredth.

RCICs BY PROVINCE/TERRITORY



11,578

RCICs in good standing at June 30, 2026.

457

RCICs were licensed within the past year.

5%

Attrition rate over the past year, representing 542 RCIC resignations, revocations and deaths.

2,724

RCICs have their RCIC-IRB class of licence.

11,328

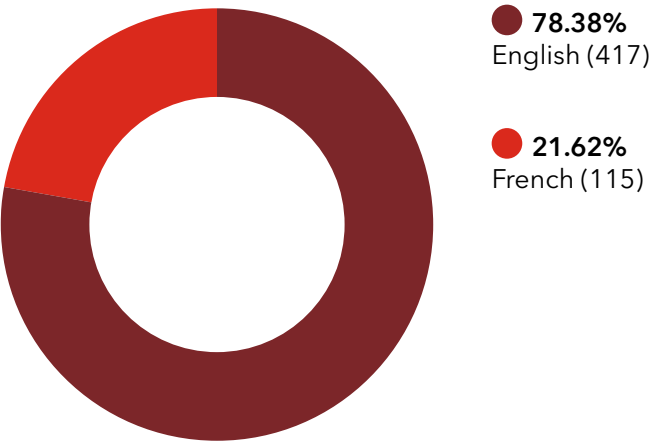
RCICs reside in Canada. This is 98% of total RCICs.

250

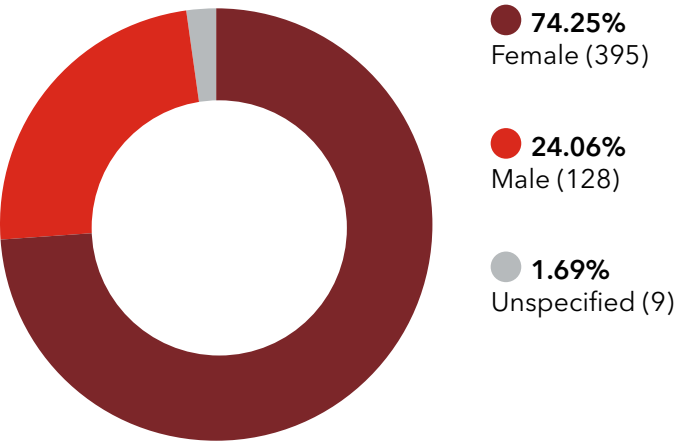
RCICs reside internationally. This is 2% of total RCICs.

# 2026 by the Numbers: RISIAs

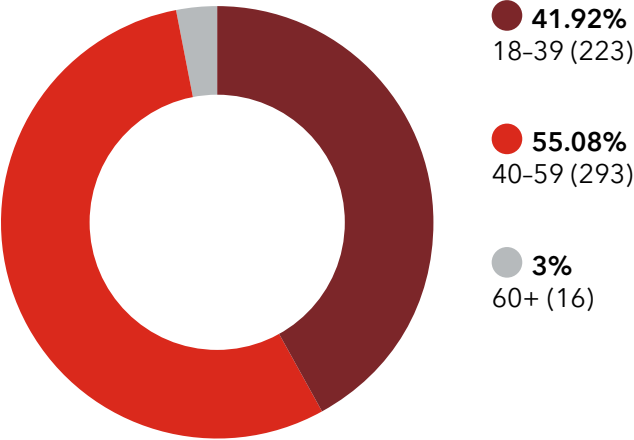
PREFERRED LANGUAGE



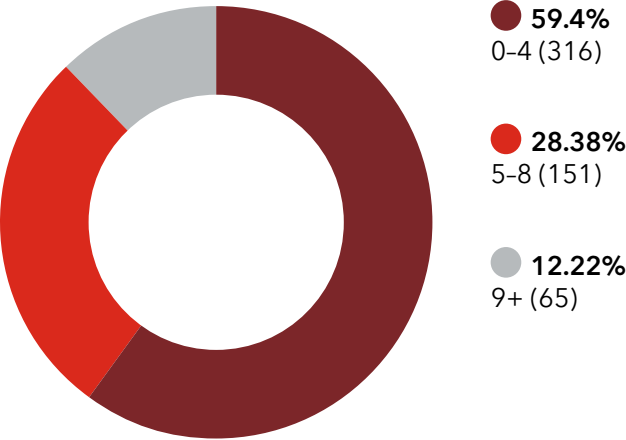
GENDER



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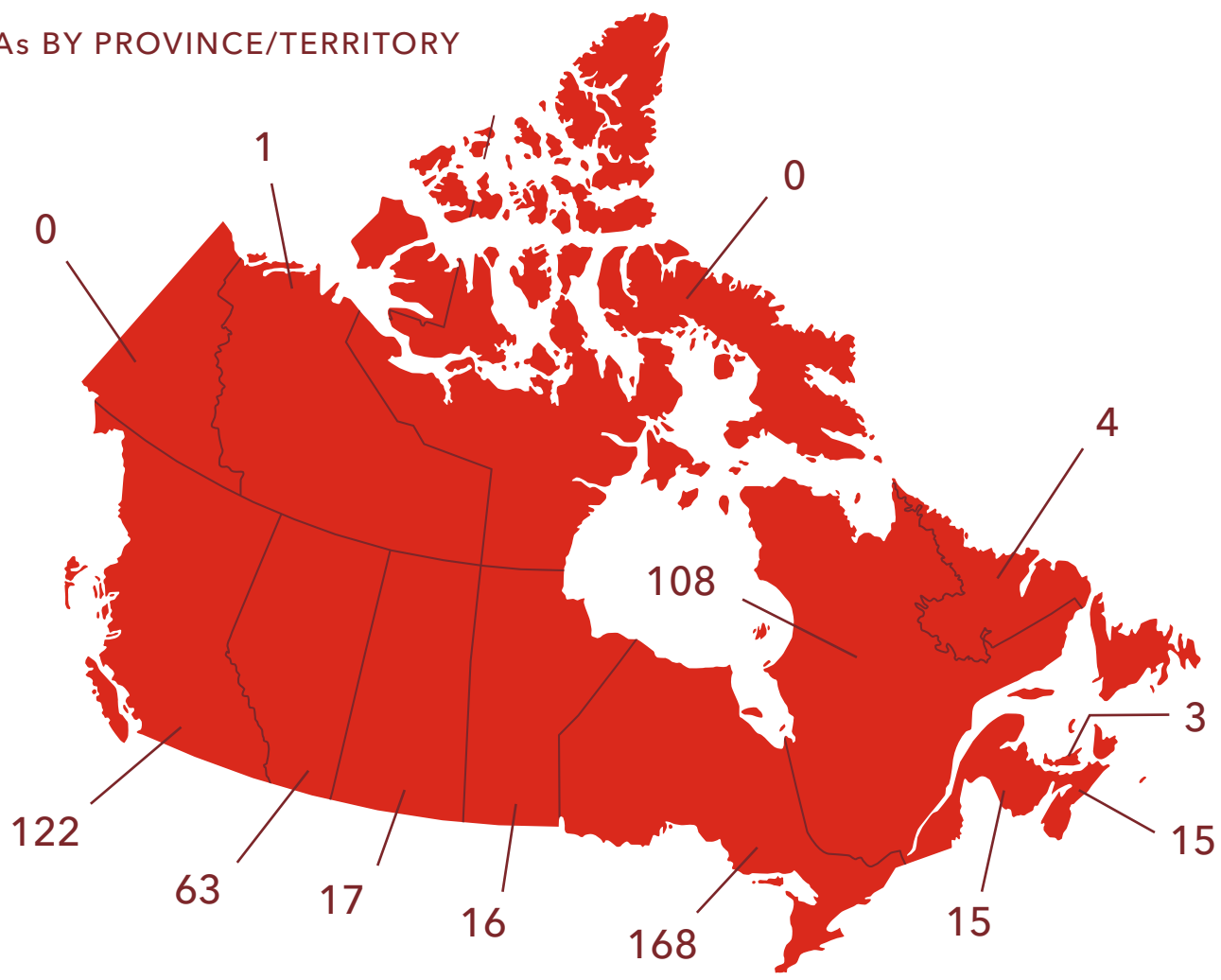


YEARS OF PRACTICE AS A RISIA



All percentages are rounded to the nearest hundredth.

RISIAs BY PROVINCE/TERRITORY



**532**  
RISIAs in good standing  
at June 30, 2026.

**77**  
RISIAs were licensed  
within the past year.

**7%**  
Attrition rate over the  
past year, representing  
39 RISIA resignations,  
revocations and deaths.

# Professional Conduct

 Newfoundland and Labrador – Home to 26 RCICs and 4 RISIAs

## 2026 by the Numbers: Professional Conduct

The College monitors and enforces licensee compliance with the Code of Professional Conduct and investigates and resolves complaints about licensees through a fair and objective process.

|                                      |        |
|--------------------------------------|--------|
| <b>July 1, 2025 to June 30, 2026</b> |        |
| <b>New Cases</b>                     | 1,378  |
| <b>At June 30, 2026</b>              |        |
| <b>Cases Closed</b>                  | 1,216  |
| By Intake                            | 436    |
| By Early Resolution                  | 261    |
| By Investigations                    | 73     |
| By Complaints Committee              | 377    |
| By Discipline Committee              | 69     |
| <b>Open Cases</b>                    | *1,537 |
| <b>July 1, 2025 to June 30, 2026</b> |        |
| <b>Discipline Outcomes</b>           |        |
| Licensee Suspensions                 | 5      |
| Licensee Revocations                 | 8      |

*\*55% of open cases are attributable to 1% of licensees.*

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## Regulatory Decisions in the Public Interest

The College is committed to regulating the immigration consulting profession in a manner that is efficient, effective, fair and transparent. All complaints are reviewed and assessed based on their risk to the broader public. Where possible, the College uses the least adversarial enforcement tools to correct practice concerns of licensees. If the risk is severe and the investigation evidence is strong, the Complaints Committee may refer complaints to the Discipline Committee.

The cases summarized below are among the most serious violations of public trust brought forward to the Discipline Committee in the past fiscal year. All decisions are published on the College website.

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### CASE #1:

The College permanently revoked the licence of an RCIC for serious misconduct involving multiple clients. The RCIC had a history of misconduct and was previously suspended by the Discipline Committee. At the most recent hearing, the Discipline Committee found that the licensee misrepresented himself as a lawyer, engaged in immigration consulting while suspended and threatened legal action against clients who complained about the quality of their service or posted complaints on social media.

It was determined that the RCIC submitted immigration applications with inaccurate information, failed to get client approval and in some instances, did not file the applications at all.

The committee also found that the licensee failed to proactively advise clients on the status of their applications, did not respond to client inquiries and provided false and/or misleading information to clients, despite knowing they were vulnerable persons with tenuous immigration statuses.

### OUTCOME

- Licence permanently revoked
- **\$153,000** in fines and costs to the College

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### CASE #2:

Following an interim licence suspension, an RCIC had their licence permanently revoked by the Discipline Committee for engaging in fraud and misrepresentation. The Discipline Committee noted that complaints against the licensee accumulated at an alarming pace and the actions of the RCIC reflected a troubling pattern of exploiting vulnerable clients.

The agreed statement of facts submitted to the Discipline Committee included admissions of submitting forged documents, impersonating another consultant, concealing their firm's involvement in applications, job selling, misappropriation of client funds, improper supervision of non-licensed staff and improper delegation.

The committee found the RCIC engaged in fabricated job offers and created shell corporations without client knowledge to generate a job offer and misled clients about employment and work permit conditions. The committee found that the joint submission on penalty was reasonable and served as a deterrent to all licensees of the College.

### OUTCOME

- Licence permanently revoked
- Prohibited from applying for a new RCIC licence
- **\$50,000** fine

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**“[The College’s] guidance helped me better understand how to protect myself as a client and verify the legitimacy of an immigration consultant. In a vulnerable situation like mine, clear and accessible support like yours truly matters – both emotionally and practically. I sincerely appreciate the work you do to ensure professional standards are upheld.”**

– Member of the public on support from College staff

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### CASE #3:

The College permanently revoked the licence of an RCIC involved in a sophisticated scheme which falsely promised clients permanent residence in exchange for large sums of money. The Discipline Committee found that the licensee engaged in job selling, knowingly allowed unlicensed staff to provide immigration consulting services or advise clients, misappropriated money from client trust funds and accepted payments for services that were not rendered.

The RCIC also failed to communicate with clients in a timely, transparent and effective manner, did not return retainer funds, did not issue invoices and receipts, did not comply with applicable deadlines and deliberately blocked a client to avoid receiving file status update requests. The committee determined that the RCIC took advantage of vulnerable clients through a scheme that was reprehensible, brought shame on the profession and warranted the most serious regulatory response to protect the public.

### OUTCOME

- Licence permanently revoked
- Prohibited from applying for a new RCIC licence
- **\$12,341** in reimbursement to clients and **\$91,850** in fines and costs to the College

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### CASE #4:

The College permanently revoked the licence of an RCIC after complaints against them accumulated at an alarming rate, with approximately 45 active complaints received by the College in recent years.

These complaints revealed a troubling and consistent pattern of serious allegations, including dishonesty, failure to clearly distinguish immigration services from employment-related services, improper delegation, failure to provide services, failure to supervise, deficient service and accounting irregularities. The nature, volume and recurrence of these allegations raised profound concerns about the integrity and trustworthiness of the RCIC.

The RCIC signed an Agreed Statement of Facts, in which they admitted they had engaged in professional misconduct and/or conduct unbecoming. The Discipline Committee accepted the joint submission, recognizing the seriousness of the allegations and complete acknowledgment by the RCIC.

### OUTCOME

- Licence permanently revoked
- **\$25,000** fine

# Year at a Glance



 **Nova Scotia** – Home to 123 RCICs and 15 RISIAs

# New Regulations for the College

The publication of the new Regulations in the Canada Gazette, Part II, in May 2026 marked a significant milestone as the College moves out of its transitional phase.

Coming into effect on July 15, 2026, the Regulations strengthen the tools available to the College to help ensure that Canada’s immigration and citizenship consultants continue to meet the highest professional standards for their clients.

The College is focused on preparing the necessary operational, governance and communications structures to support the Compensation Fund. This includes ensuring that the Compensation Fund is administered in a manner that upholds the integrity of the immigration consulting profession, supports public confidence and maintains long-term financial sustainability.

The new Regulations have been in development since the College’s continuance from the Council in 2021 and were subject to public consultation. The College submitted a detailed formal comment letter to the government after conducting surveys and webinars for licensees.

As work continues on the finalization of By-Laws and other supporting legal frameworks, the College remains committed to regulating the profession in the public interest. The College welcomes continued collaboration with government partners to ensure that the Regulations and associated operational, governance and communications structures uphold a system that is transparent and accountable.

## TIMELINE: REGULATIONS AND BY-LAWS



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## Immigration Fraud Can Be Hard to Spot

Under the College Act, the College's purpose is to regulate immigration and citizenship consultants in the public interest and protect the public.

The Act outlines 4 key measures to uphold this purpose: establishing and administering qualification standards, standards of practice and continuing education requirements for licensees; establishing and providing training and development programs for licensees; ensuring compliance with the Code of Professional Conduct; and undertaking public awareness activities.

Over the past year, the College undertook major initiatives to educate the public and stakeholders in Canada and abroad on the dangers that UAPs pose to potential newcomers.

The *Immigration Fraud Can Be Hard to Spot* campaign encouraged people around the world to check the Public Register to verify that they are not unknowingly falling prey to an UAP.

This is one of the best ways people can protect themselves from immigration fraud, which can have a devastating impact on prospective newcomers hoping to make Canada their home.

Digital ads ran on Facebook, Instagram and Google Search in Canada and 16 of the top source countries for immigration to Canada. These ads were available in English, French, Hindi, Arabic, Simplified Chinese and Farsi.

This year the College had an expanded presence on transit ads in Canadian cities from coast to coast, running ads in Ottawa, Montreal, Vancouver, Toronto, Calgary, Saskatoon, Winnipeg, Halifax and Saint John. These transit ads generated 160 million impressions.

The campaign earned more than 687 million impressions globally across all channels and drove 1.7 million total users to the Public Register. The College also achieved 67,300 new social media followers, driven by more than 65,000 new Instagram followers.

In total, the campaign earned 515.48 million international social impressions. India was the most engaged market, followed by Bangladesh and Pakistan. The social media campaign particularly resonated with younger audiences, aged 25-34.

Domestically, the social campaign earned 10.43 million impressions. This provided visibility among temporary residents, students and workers already in Canada, looking to navigate the next steps of their immigration journey.

The Google Search campaign was the most effective channel for reaching individuals who were actively researching immigration to Canada, earning a total of 1.3 million total impressions. Engagement was strongest internationally, especially in markets like Pakistan, Congo, Cameroon and Côte d'Ivoire. Total international Google Search impressions were 902,889.

In addition to the global fraud prevention campaign, the College also launched a robust domestic advertising plan designed to strengthen outreach to diverse communities, especially in regions with high newcomer populations across Canada.

Immigrant communities serve as trusted referral networks, helping shape decisions around immigration advice. By educating communities and encouraging the public to verify whether a consultant is licensed and in good standing using the Public Register, the College empowered prospective newcomers to make safer, more informed decisions.

The advertising plan combined bilingual national outreach in English and French with targeted placements in CBC, Canadian Immigrant, Immigrant Québec, Metroland – a Greater Toronto Area (GTA)-focused e-newsletter – and The Hill Times to improve visibility among both public and stakeholder audiences.

Multilingual digital placements with Sunflower Media extended the campaign across 7 languages: English, French, Arabic, Hindi, Punjabi, simplified Chinese and traditional Chinese, helping ensure the College’s message resonates with diverse communities in Canada. The combined reach for the advertising plan was around 7 million impressions.

The Metroland e-newsletter campaign generated strong engagement within GTA communities, particularly in Brampton, Mississauga, Durham and York Region.

Through sustained public awareness activities, the College has successfully educated potential newcomers about the Public Register, which is an important tool to protect against the dangers of UAPs.



KEY 2026 CAMPAIGN RESULTS

687M

Total impressions globally.

160M

Total impressions from transit ads across Canada.

2.2M

Total visitors to the Public Register in 2026.

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## Advancing Stakeholder and Government Relations

The College's Corporate and Public Affairs department engaged with a wide range of stakeholders to build relationships and discuss the important role of the regulator in Canada's immigration system.

Meetings were held with new and returning members of parliament, ministers, parliamentary staff and IRCC staff to discuss the College's role, the success of the fraud prevention work carried out around the world, opportunities for collaboration, the new Regulations and constituent concerns about the immigration process.

The College also met with provincial government stakeholders across Canada on a wide range of topics relevant to matters of importance in their jurisdictions.

Immigration fraud prevention was a key topic at many of these meetings, with the College seeking to align efforts to combat UAPs and also sharing fraud prevention campaign messaging.

The College presented to stakeholders in Africa, in conjunction with IRCC and the High Commission of Canada. These presentations were focused on the role of RCICs and the requirements to become licensed.

Other engagement with partners came through the College's sponsorship of the Canadian Council for Refugees (CCR) Fall Consultation in Winnipeg and the National Citizenship and Immigration Conference (NCIC) in Mississauga, sponsored by the Canadian Association of Professional Immigration Consultants (CAPIC).

In December, College staff met with licensees at the Annual General Meeting (AGM) in Calgary and engaged directly with them on various matters.

Participation at these events promoted the College's role as a professional regulator by providing opportunities to share best practices with policymakers, researchers, settlement service providers, prospective immigrants, newcomers and College licensees.

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### **Left:**

College staff engage with licensees at the NCIC.

### **Right:**

Jessica Freeman, Director of Corporate and Public Affairs with IRCC Deputy Minister Ted Gallivan at NCIC.



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## Supporting Licensees Throughout Their Careers

The College continued to offer in-person educational events that expanded opportunities for licensees to strengthen the knowledge and skills they need to perform their roles.

At this year's AGM in Calgary, licensees who registered for the in-person education session earned a Continuing Professional Development (CPD) hour by attending 2 courses: *Navigating Annual Renewal* and *Role of the Regulator*.

Led by College staff, these sessions covered both the broader context of the Canadian immigration consulting profession and the practical skills consultants use every day. The sessions were an incredible success with 75 in-person attendees.

The *Role of the Regulator* session focused on helping licensees understand the purpose, structures and responsibilities of regulatory bodies. The discussion centered on the relationship between regulators and licensees, as well as the professional interactions between the public, licensees and regulators.

The *Navigating Annual Renewal* session covered practical skills related to the Annual Renewal process. At the event, staff instructed licensees on how to properly complete the

required forms, highlighted common errors that can lead to delays or compliance issues and offered strategies to make sure submissions meet regulatory requirements.

These educational events supported the Professional Standards and Compliance objectives outlined in the College's Strategic Plan. They aimed to support licensees and guide them to uphold professional standards, which may adapt to the evolving demands of the immigration sector.

Many of the licensees in attendance had positive feedback and commented that the educational sessions were both practical and applicable to their daily work.

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### Below:

Licensees at the College's 2025 AGM in Calgary.



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## Updated Essential Competency Frameworks

This year, the College strengthened professional standards by implementing updated essential competency frameworks for RCICs and RISIAs, effective July 1, 2026.

The competency frameworks identify the knowledge, skills and judgment required for RCICs and RISIAs to practise effectively. These are more than a set of requirements – they serve as a blueprint for the profession, shaping pre-licensee education, entry-to-practice requirements, practice standards, College programs and ongoing professional development activities.

The updated frameworks are informed by comprehensive research and licensee feedback. By introducing new performance indicators across key areas of practice, the College ensures standards reflect the realities of an evolving immigration landscape.

New performance indicators for RCICs clarify expectations in foundational knowledge, business management, leadership and professionalism. For RISIAs, they further define the areas of student advising and coaching.

The College worked closely with education partners, Queen's University, Université de Montréal and the Canadian Bureau for International Education, to align their accredited education programs with the updated essential competencies and performance indicators.

The 2026 updates reaffirmed the College's commitment to upholding professional standards and protecting the public interest.

## Building and Sustaining Competence in Practice

The College supports licensees across every stage of their career through competency-based education. This ensures that licensees are equipped to practise with competence, integrity and confidence. In the past year, the College delivered 3 programs to over 2,400 licensees, reinforcing standards of practice across the profession.

The New-Licensee Mentoring Program, a key College initiative, is mandatory for new RCICs and supports their transition into practice. Experienced licensees play a critical role as mentors, reflecting a shared commitment to upholding standards across the profession. More than 650 licensees expressed interest in becoming mentors this year, supporting 1,200 mentee enrolments.

Building on this foundation, the Practice Management Education (PME) program reinforces essential competencies and supports the application of the Code of Professional Conduct, Regulations and By-Laws. This year, the College delivered 445 PME sessions to 872 English and French licensees, achieving an overall average satisfaction rate of 95%.

The Specialization Program builds practice competence for licensees seeking the RCIC-IRB class of licence. In collaboration with the Immigration and Refugee Board of Canada, the program hosted 126 observation sessions, offering direct insights into public hearings and tribunal processes. To date, 2,182 licensees have completed the program, including 398 this year. Licensee satisfaction remained above 90%, with 97% recognizing the program's value in supporting competent practice.

The College also supports competence through the CPD framework and reviews submitted activities in line with established content and delivery standards. This year, 848 CPD applications were reviewed and 590 approved, supporting access to relevant professional development activities reinforcing licensee competence in the public interest.

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## Fostering an Inclusive Workplace Culture

The College is committed to building an inclusive workplace where all employees are treated with respect, feel valued for their contributions and have the tools they need to succeed in their careers.

In support of this goal, the College's first-ever Diversity, Equity, Inclusion and Accessibility (DEIA) Council was launched in February 2026.

Comprised of employees from across the organization, the DEIA Council is working to foster a culture of inclusion that supports both staff and diverse communities.

"To the College, DEIA is more than a strategic objective – it's a responsibility we have to one another," said Jessica Freeman, DEIA Council executive sponsor and Director of Corporate and Public Affairs.

"By embracing diversity of thought, learning from our lived experiences and building safe spaces, we believe employees can thrive and best serve in the public interest."

Key accomplishments so far have included incorporating pronouns and celebrating Important and Commemorative Days internally and on College social media channels.

Ongoing work will focus on ensuring that organizational policies and procedures promote equity and remove barriers. The DEIA Council will also identify new opportunities to foster trust, empathy and collaboration in the work environment. Planning is underway to roll out a supportive speaker series for employees to learn from those with lived experience on topics like mental health and resilience.

DEIA is an important initiative of the College's Strategic Plan, supporting the objective of organizational sustainability.

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### Left:

The College's inaugural Pride Month social media post.

### Right:

Members of the College's DEIA Council.



# Governance



📍 Ontario – Home to 5,174 RCICs and 168 RISIAs

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## Board of Directors



**Stan Belevici,  
LLB, LLM, JD, RCIC-IRB  
Chairperson**



**John A. Burke, RCIC  
Vice-Chairperson**

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Mr. Belevici has a background in international relations and immigration law, having worked for the European Commission's Technical Assistance to the Commonwealth of Independent States and Georgia (TACIS) program and Ernst & Young's Southeast Europe Legal Department.

After immigrating to Canada in 2002, he completed a master's degree in comparative law at McGill University and obtained his juris doctor degree in common law and transnational law from Université de Sherbrooke.

His current practice includes the development of immigration policies and processes, risk mitigation and workforce mobility solutions. As an RCIC-IRB licensee, he represents clients before the Immigration and Refugee Board of Canada on deportation orders, extradition requests and spousal sponsorship appeals.

Mr. Belevici was elected in 2016 to the Board of Directors of the Council, predecessor to the College and elected as Board Chair in 2020. Mr. Belevici became Chair of the College's transitional Board of Directors upon continuance of the Council to the College in 2021 and has served as Chair since 2020.

Prior to starting his own immigration consulting practice in 1996, Mr. Burke worked with the federal public service for 29 years. He developed foreign worker policy, procedures and operational guidelines, both nationally and in the province of Ontario.

Mr. Burke also has experience in the automotive, manufacturing and construction sectors, providing strategic advice to employers, associations and trade unions. He supported senior corporate executives in the successful establishment of the Honda, Toyota and CAMI (a GM/Suzuki joint venture) automobile manufacturing plants in Ontario.

His current practice includes employment-based and business immigration matters. Mr. Burke was elected to the Council's Board of Directors in 2017 and served as Chair of the Board for 2 terms. Mr. Burke was elected as Vice-Chairperson of the Council's Board of Directors following the 2020 AGM.

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## Board of Directors



**Richard Dennis, RCIC**



**Tim D'Souza, CPA**  
**Interim CEO,**  
**National Diabetes Trust**

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Mr. Dennis served as a Designated Immigration Officer for 20 years at the Canadian Consulate General in Buffalo, New York.

In 1993, he established an immigration consulting business, specializing in federal skilled workers and family sponsorship.

Mr. Dennis joined the Council's Board of Directors in 2012 and was elected to serve on the transitional Board of the College in 2021.

Mr. D'Souza has 30 years of finance, consulting and leadership experience. Over the course of his career, he has assisted non-governmental organizations, such as the Christian Children's Fund of Canada, and private sector companies, including IBM and Sun Life, to develop and execute strategy and operational improvements.

He currently serves as Interim CEO of the National Diabetes Trust. He also owns and operates a company that designs and delivers courses for several post-secondary institutions in Canada.

Mr. D'Souza sits on the Board of Directors for OMERS Sponsors Corporation, the Canada Revenue Agency and the Ontario Internal Audit Committee.

Mr. D'Souza served on the Council's Board of Directors from June 2019 until November of 2021. He was appointed to the transitional Board of the College in March 2022 and as Chair of the Finance and Audit Committee in June 2022. He was reappointed for an additional 2-year term in March 2026.



**Jennifer Henry**  
Executive Minister,  
Organizational  
Development and  
Strategy, The United  
Church of Canada



**France Houle,**  
LL.D., Ad. E.

---

Ms. Henry has worked for 3 decades as a national and global advocate for human rights and ecological justice, addressing root causes of displacement.

From 2012 to 2020, she served as Executive Director of the social justice organization KAIROS, with a mandate that included Indigenous solidarity, the advancement of women's rights in conflict zones, climate justice, and migrant and refugee rights.

Ms. Henry brought her expertise in non-profit management to the United Church of Canada where she leads a unit focused on strategic planning, communications, research, and development and growth.

She holds a bachelor of arts and social work from the University of Manitoba, master of social work and theological studies from the University of Toronto and an honorary doctorate from Saskatoon Lutheran Seminary. She is also accredited as a United Church Minister.

Ms. Henry was appointed to the transitional Board of the College in March 2022 and was reappointed for an additional 2-year term in March 2026.

Ms. Houle is a professor and past dean at the Faculty of Law of the Université de Montréal. She has served as legal counsel with the Immigration and Refugee Board of Canada and has experience in private practice. Her areas of expertise include professional, immigration and administrative law.

Ms. Houle has published extensively in 4 research areas: immigration and foreign-trained professionals, reform of regulatory systems, independence of administrative tribunals and evidentiary matters in administrative decision-making processes. She is the founder of the International Journal of Migration and Border Studies, serving as an editorial board member since 2012.

Ms. Houle was appointed to the transitional Board of the College by the Minister in March 2026.

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## Board of Directors



**Ben Rempel**



**Marc Spector,  
LL.B, MBA, C.Dir**

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Mr. Rempel has served in a variety of leadership, policy development and program roles related to immigration, international education and the recognition of international qualifications.

As a former Assistant Deputy Minister of Immigration in Manitoba, Mr. Rempel led the province's immigration and international education strategies. He supported the development of several regulatory initiatives, including fair practices in qualifications recognition and a licensing regime for worker recruitment.

He has led talent attraction missions, negotiated bilateral international agreements supporting ethical recruitment practices and co-chaired Federal-Provincial-Territorial tables on immigration, qualifications recognition and international education.

Mr. Rempel has served in a governance role with the boards of several non-governmental organizations.

He was appointed to the transitional Board of the College in March 2022 and reappointed for an additional 2-year term in March 2026.

Mr. Spector is a seasoned board member, deputy registrar and lawyer with nearly 20 years of experience leading regulatory agencies in the health, education, finance and housing sectors.

Mr. Spector has been internationally recognized as an expert in regulating professionals and was elected by 650 regulators around the world as President of the Council of Licensure, Enforcement and Regulation (CLEAR) – the leading association for regulatory learning.

Over the years, Mr. Spector has written extensively about regulation and is a frequent speaker at regulatory conferences across North America. His writing and speaking engagements often focus on what it takes to be a modern, innovative regulator today.

He was appointed to the transitional Board of the College by the Minister in March 2026.

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## Ministerial Observer



**Alexis Graham**  
Ministerial Observer

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Ms. Graham was designated as ministerial observer pursuant to Section 76 of the College Act in 2022.

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## Committees

### GOVERNANCE AND NOMINATING COMMITTEE

The Governance and Nominating Committee (GNC) of the Board of Directors oversees the development, implementation and continuous improvement of the College's governance framework and processes. The Committee supports effective Board leadership, accountability and succession planning by overseeing the nomination and election of Directors, as well as the appointment of committee and working group members.

The GNC provides recommendations to the Board of Directors regarding governance policies, Board composition, Director recruitment, orientation, evaluation and governance best practices to support the College's strategic priorities and regulatory responsibilities.

**Ben Rempel**  
Chairperson

**Richard Dennis, RCIC**  
Vice-Chairperson

**John Burke, RCIC**

**France Houle**

**Marc Spector**

### FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) assists the Board of Directors in fulfilling its oversight responsibilities related to the financial management and fiscal accountability of the College. The Committee oversees and monitors significant aspects of the College's financial operations, including financial reporting, budgeting, audit processes, internal controls, risk management and regulatory compliance.

The FAC provides recommendations to the Board to support informed decision-making and to help ensure the integrity, transparency and sustainability of the College's financial stewardship.

**Tim D'Souza**  
Chairperson

**John Burke, RCIC**

**Jennifer Henry**

**Richard Dennis, RCIC**

**Marc Spector**

### HUMAN RESOURCES COMMITTEE

The Human Resources Committee assists the Board of Directors in overseeing matters related to the performance, compensation and succession planning of the President and CEO of the College. The Committee oversees the implementation and management of the Board's processes for establishing annual performance goals and objectives, conducting performance reviews and recommending adjustments to compensation and terms of employment, as appropriate.

**Stan Belevici, RCIC-IRB**  
Chairperson

**Jennifer Henry**

**Tim D'Souza**

**Ben Rempel**

**France Houle**

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## Leadership Team



**Michael Huynh**  
President & CEO,  
Registrar



**Jessica Freeman**  
Director, Corporate  
and Public Affairs



**Laura Halbert**  
Director, Professional  
Conduct



**Cathy Pappas**  
Director, Registration



**Beata Pawlowska, PhD**  
Director, Professional  
Standards, Research,  
Education and Policy

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# Appendix

 **British Columbia** – Home to 2,822 RCICs and 122 RISIAs

## RCICs Working Internationally in 2026

|                            |    |                     |    |                      |            |
|----------------------------|----|---------------------|----|----------------------|------------|
| Antigua and Barbuda        | 1  | Iraq                | 1  | Philippines          | 7          |
| Argentina                  | 1  | Israel              | 1  | Portugal             | 2          |
| Australia                  | 12 | Jamaica             | 1  | Qatar                | 2          |
| Azerbaijan                 | 1  | Japan               | 1  | Singapore            | 1          |
| Bangladesh                 | 3  | Jordan              | 4  | Slovakia             | 1          |
| Belarus                    | 1  | Kenya               | 1  | Spain                | 4          |
| Brazil                     | 5  | Korea (Republic of) | 3  | Switzerland          | 1          |
| Cayman Islands             | 1  | Kuwait              | 1  | Taiwan               | 2          |
| China                      | 14 | Lebanon             | 2  | Thailand             | 1          |
| Colombia                   | 1  | Mali                | 1  | Turkey               | 4          |
| Costa Rica                 | 1  | Mauritius           | 1  | Uganda               | 1          |
| Egypt                      | 2  | Mexico              | 6  | United Arab Emirates | 14         |
| France                     | 2  | Monaco              | 1  | United Kingdom       | 9          |
| Germany                    | 1  | Morocco             | 11 | United States        | 50         |
| Ghana                      | 3  | Netherlands         | 1  | Uzbekistan           | 1          |
| Greece                     | 1  | New Zealand         | 1  | Zambia               | 1          |
| Hong Kong                  | 13 | Nigeria             | 4  |                      |            |
| India                      | 36 | Pakistan            | 7  |                      |            |
| Iran (Islamic Republic of) | 1  | Paraguay            | 1  | <b>Total</b>         | <b>250</b> |

# Financial Statements

## June 30, 2026



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# Contents

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| 39 | Statement of Changes in Net Assets |
| 40 | Statement of Operations            |
| 41 | Statement of Cash Flows            |
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## Independent Auditor's Report

To the Board of Directors of  
**College of Immigration and Citizenship Consultants**

### Opinion

We have audited the financial statements of College of Immigration and Citizenship Consultants (the "College"), which comprise the statement of financial position as at June 30, 2026, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2026, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

# Independent Auditor's Report (continued)

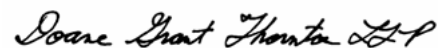
## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Markham, Canada  
October 23, 2026

Chartered Professional Accountants  
Licensed Public Accountants

# College of Immigration and Citizenship Consultants

## Statement of Financial Position

June 30

2026

2025

### Assets

#### Current

|                                 |               |               |
|---------------------------------|---------------|---------------|
| Cash                            | \$ 21,695,062 | \$ 24,646,628 |
| Short term investments (Note 3) | 7,199,973     | 3,143,848     |
| Accounts receivable             | 139,775       | 258,809       |
| Prepaid expenses                | 409,963       | 481,799       |

29,444,773 28,531,084

#### Capital assets (Note 4)

1,035,955 1,309,504

\$ 30,480,728 \$ 29,840,588

### Liabilities

#### Current

|                                                   |              |              |
|---------------------------------------------------|--------------|--------------|
| Accounts payable and accrued liabilities (Note 5) | \$ 1,346,105 | \$ 1,429,336 |
| Deferred revenue                                  | 300,870      | 541,878      |

1,646,975 1,971,214

### Net assets

|                                                                                 |            |            |
|---------------------------------------------------------------------------------|------------|------------|
| Unrestricted                                                                    | 13,958,052 | 12,130,916 |
| Invested in Capital Assets                                                      | 1,035,955  | 1,309,504  |
| Reserve for IT Infrastructure Development                                       | 639,746    | 1,228,954  |
| Reserve for Directors' and Officers' and Immunity from Civil Liability Coverage | 2,000,000  | 2,000,000  |
| Reserve for Professional Conduct                                                | 1,200,000  | 1,200,000  |
| Reserve for Compensation Fund                                                   | 10,000,000 | 10,000,000 |

28,833,753 27,869,374

\$ 30,480,728 \$ 29,840,588

### Commitments (Note 7)

#### On behalf of the Board



Director

Chairperson, Board of Directors



Director

Chairperson, Finance and Audit Committee

See accompanying notes to the financial statements.

## College of Immigration and Citizenship Consultants

### Statement of Changes in Net Assets

Year ended June 30

|                                                               | Unrestricted         | Invested in<br>Capital Assets | Reserve for IT<br>Infrastructure<br>Development | Reserve for<br>Directors' and<br>Officers' and<br>Immunity from<br>Civil Liability<br>Coverage | Reserve for<br>Professional<br>Conduct | Reserve for<br>Compensation<br>Fund | Total<br>2026        | Total<br>2025        |
|---------------------------------------------------------------|----------------------|-------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------|----------------------|----------------------|
| Balance,<br>beginning of<br>year                              | \$ 12,130,916        | \$ 1,309,504                  | \$ 1,228,954                                    | \$ 2,000,000                                                                                   | \$ 1,200,000                           | \$ 10,000,000                       | \$ 27,869,374        | \$ 27,815,340        |
| Excess<br>(deficiency)<br>of revenues<br>over<br>expenditures | 1,992,074            | (438,487)                     | (589,208)                                       | -                                                                                              | -                                      | -                                   | 964,379              | 54,034               |
| Capital asset<br>additions,<br>net of<br>disposal             | (164,938)            | 164,938                       | -                                               | -                                                                                              | -                                      | -                                   | -                    | -                    |
| Balance, end of<br>year                                       | <u>\$ 13,958,052</u> | <u>\$ 1,035,955</u>           | <u>\$ 639,746</u>                               | <u>\$ 2,000,000</u>                                                                            | <u>\$ 1,200,000</u>                    | <u>\$ 10,000,000</u>                | <u>\$ 28,833,753</u> | <u>\$ 27,869,374</u> |

See accompanying notes to the financial statements.

## College of Immigration and Citizenship Consultants

### Statement of Operations

| Year ended June 30                             | 2026              | 2025              |
|------------------------------------------------|-------------------|-------------------|
| Revenues                                       |                   |                   |
| Licensee fees                                  | \$ 21,875,966     | \$ 22,395,576     |
| Interest income                                | 953,942           | 1,301,443         |
| Examination fees                               | 557,040           | 551,530           |
| Mentoring program fees                         | 545,624           | 379,091           |
| Other income                                   | 531,068           | 749,961           |
| Specialization program fees                    | 423,450           | 489,750           |
|                                                | <u>24,887,090</u> | <u>25,867,351</u> |
| Expenditures                                   |                   |                   |
| Salaries and benefits                          | 16,387,563        | 15,331,359        |
| Information technology                         | 1,779,409         | 3,498,225         |
| Professional conduct and discipline            | 868,182           | 1,236,989         |
| Interest and bank charges                      | 730,694           | 554,312           |
| Communication and stakeholder relation         | 646,488           | 1,162,089         |
| Professional fees                              | 588,052           | 923,230           |
| Office and general                             | 564,784           | 768,751           |
| Professional standards, research and education | 527,150           | 376,142           |
| Amortization                                   | 438,487           | 474,258           |
| Bad debts                                      | 418,121           | 189,342           |
| Governance (Note 6)                            | 288,000           | 344,515           |
| Rent                                           | 272,404           | 428,942           |
| Insurance                                      | 209,144           | 221,894           |
| Registration and examination                   | 108,708           | 124,190           |
| Travel, meals and accommodation                | 93,119            | 178,375           |
| Loss on disposal of capital assets             | 2,406             | 704               |
|                                                | <u>23,922,711</u> | <u>25,813,317</u> |
| Excess of revenues over expenditures           | <u>\$ 964,379</u> | <u>\$ 54,034</u>  |

See accompanying notes to the financial statements.

# College of Immigration and Citizenship Consultants

## Statement of Cash Flows

Year ended June 30

2026

2025

Increase (decrease) in cash

### Operating

|                                          |                  |                    |
|------------------------------------------|------------------|--------------------|
| Excess of revenues over expenditures     | \$ 964,379       | \$ 54,034          |
| Items not affecting cash                 |                  |                    |
| Amortization                             | 438,487          | 474,258            |
| Loss on disposal of capital assets       | 2,406            | 704                |
|                                          | <u>1,405,272</u> | <u>528,996</u>     |
| Change in non-cash working capital items |                  |                    |
| Accounts receivable                      | 119,034          | (141,147)          |
| Prepaid expenses                         | 71,836           | 57,063             |
| Accounts payable and accrued liabilities | (83,231)         | (827,590)          |
| Deferred revenue                         | (241,008)        | (6,704,909)        |
|                                          | <u>1,271,903</u> | <u>(7,087,587)</u> |

### Investing

|                                            |                    |                   |
|--------------------------------------------|--------------------|-------------------|
| (Purchase) redemption of investments (net) | (4,056,125)        | 15,567,167        |
| Purchase of capital assets                 | (167,344)          | (143,076)         |
|                                            | <u>(4,223,469)</u> | <u>15,424,091</u> |

(Decrease) increase in cash (2,951,566) 8,336,504

### Cash

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| Beginning of year | <u>24,646,628</u>    | <u>16,310,124</u>    |
| End of year       | <u>\$ 21,695,062</u> | <u>\$ 24,646,628</u> |

See accompanying notes to the financial statements.

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# College of Immigration and Citizenship Consultants

## Notes to the Financial Statements

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June 30, 2026

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### 1. Nature of operations

The College of Immigration and Citizenship Consultants ("CICC" or the "College") is the national regulatory and licensing body for individuals who practice as a Canadian immigration / citizenship consultant for a fee, as well as international student advisors.

The Immigration Consultants of Canada Regulatory Council (the "Council") was a not-for-profit organization incorporated without share capital on February 18, 2011 under the *Canada Not-For-Profit Corporations Act*. On November 23, 2021 the Council was continued as the College under the *College of Immigration and Citizenship Consultants Act* (the "College Act"). The College is exempt from income tax under section 149(1)(l) of the *Income Tax Act*.

The College operates as a financially self-funding and self-sustaining not-for-profit organization that relies on licensee fees and is an entity without transferable ownership interests. The College is organized and operates exclusively for social, educational, professional and other not-for-profit purposes. The Annual General Meeting (AGM) is held each year and every active licensee has the right to attend.

CICC's mandate is as follows:

- Promoting and protecting the public interest by governing and regulating the practice of individuals and firms as immigration and citizenship practitioners;
- Establishing entry-to-practice education requirements;
- Licensing professionals – Regulated Canadian Immigration Consultants (RCICs) and Regulated International Student Immigration Advisors (RISIAs);
- Overseeing the professional development and conduct of its licensees;
- Receiving, investigating and adjudicating complaints against its licensees; and
- Administering a disciplinary process to sanction its licensees whose professional development and conduct fail to meet CICC's standards.

#### *Transition to College*

Pursuant to the College Act, the College is currently governed by a transitional Board of Directors that oversees the approval of the initial College By-laws and other procedures. This transitional period will end when the new Board comes into office, a date to be prescribed by the Minister of Immigration, Refugees and Citizenship Canada.

The College has enhanced powers to regulate the immigration consulting profession in the public interest, including new authorities to investigate and pursue unauthorized practitioners. These changes support the College's public protection mandate.

The College Act requires the establishment of a fund to compensate persons who have been adversely affected by the conduct or activities of a licensee. At the date of these financial statements the compensation fund had not yet been established. The relevant regulations only came into force on July 15, 2026.

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# College of Immigration and Citizenship Consultants

## Notes to the Financial Statements

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June 30, 2026

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### 2. Significant accounting policies

The College Act, under which the College was continued, provides the Minister with certain rights related to the College's board. Management obtained an opinion from independent external legal counsel on whether the College is controlled by the government and the appropriate application of accounting standards. Based on this legal opinion, the College reports in accordance with Accounting Standards for Not-for-Profit Organizations (ASNPO). The significant accounting policies are detailed as follows:

#### Basis of presentation

For financial statement purposes, the accounts of the College have been classified into the following funds:

##### *Invested in Capital Assets*

Invested in Capital Assets represents the assets, liabilities, revenue and expenses related to the College's capital assets, including acquisitions and dispositions.

##### *Reserve for IT Infrastructure Development*

The internally restricted Reserve for IT Infrastructure Development was established by the Board of Directors to provide support for review and upgrade of the information technology ("IT") infrastructure.

##### *Reserve for Directors' and Officers' and Immunity from Civil Liability Coverage*

The Board of Directors established an internally restricted reserve to self-fund or supplement Directors' and Officers' (D&O) insurance coverage and to provide protection against civil liability and litigation.

##### *Reserve for Professional Conduct*

The Board of Directors established an internally restricted reserve to cover estimated future expenses associated with Professional Conduct disciplinary cases. The reserve amount is adjusted each fiscal year end. However, on June 30, 2026, Management maintained the same amount as last fiscal.

##### *Reserve for Compensation Fund*

The internally restricted Reserve for Compensation Fund was established by the Board of Directors to compensate persons who have been adversely affected by the conduct or activities of a licensee.

##### *Unrestricted*

Assets, liabilities, revenues and expenses relating to all other activities are reported in the Unrestricted Fund.

#### Revenue recognition

Non-refundable licensee fees are deferred and recognized as revenue over the term of the licensed period.

Examination and program revenue, cancellation fees and other income are recognized when services are performed and collection is reasonably assured. Interest income is recognized when earned.

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# College of Immigration and Citizenship Consultants

## Notes to the Financial Statements

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June 30, 2026

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### 2. Significant accounting policies (continued)

#### Capital assets

Capital assets are recorded at cost less any applicable accumulated amortization and impairment losses. Amortization is charged to expenditures on a straight line basis over the estimated useful life of the asset on the following basis:

|                                                    |         |
|----------------------------------------------------|---------|
| Computer equipment                                 | 3 years |
| Office equipment                                   | 3 years |
| Furniture and fixtures                             | 5 years |
| Leasehold improvements                             | 5 years |
| Information and communication technology equipment | 7 years |

The College reviews capital assets for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. When indicators of impairment exist, and the carrying value is greater than the net recoverable amount, an impairment loss is recognized to the extent that fair value is below carrying value.

#### Financial instruments

The College considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The College accounts for the following as financial instruments:

- cash
- short term investments
- accounts receivable
- accounts payable

Financial assets or liabilities are initially measured at their fair value when issued or acquired. Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. The College subsequently measures all of its financial assets and financial liabilities at amortized cost (less impairment in the case of financial assets).

For financial assets measured at cost or amortized cost, the College regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the College determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs. The College removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

# College of Immigration and Citizenship Consultants

## Notes to the Financial Statements

June 30, 2026

### 2. Significant accounting policies (continued)

#### Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the recognition, measurement and disclosure of amounts reported in the financial statements and accompanying notes. The reported amounts and note disclosures are determined using management's best estimates based on assumptions that reflect the most probable set of economic conditions and planned course of action. Significant estimates include the valuation of accounts receivable and estimated useful life of capital assets. Actual results may differ from such estimates.

### 3. Short term investments

|      | <u>2026</u>         | <u>2025</u>         |
|------|---------------------|---------------------|
| GICs | <b>\$ 7,199,973</b> | <b>\$ 3,143,848</b> |

Investments consist of guaranteed investment certificates (GICs) bearing interest of 3.00% (2025 – 4.93%) and maturing between July 8, 2026 and August 12, 2026 (2025 – July 11, 2025).

### 4. Capital assets

|                                                       |                     |                                     | <u>2026</u>               | <u>2025</u>               |
|-------------------------------------------------------|---------------------|-------------------------------------|---------------------------|---------------------------|
|                                                       | <u>Cost</u>         | <u>Accumulated<br/>Amortization</u> | <u>Net Book<br/>Value</u> | <u>Net Book<br/>Value</u> |
| Computer equipment                                    | \$ 548,203          | \$ 392,347                          | <b>\$ 155,856</b>         | \$ 164,240                |
| Office equipment                                      | 264,310             | 129,315                             | <b>134,995</b>            | 111,640                   |
| Furniture and fixtures                                | 215,241             | 102,458                             | <b>112,783</b>            | 150,013                   |
| Leasehold improvements                                | 1,263,005           | 630,684                             | <b>632,321</b>            | 883,611                   |
| Information and communication<br>technology equipment | <u>46,018</u>       | <u>46,018</u>                       | <u>-</u>                  | <u>-</u>                  |
|                                                       | <b>\$ 2,336,777</b> | <b>\$ 1,300,822</b>                 | <b>\$ 1,035,955</b>       | <b>\$ 1,309,504</b>       |

### 5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$Nil (2025 - \$Nil).

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## College of Immigration and Citizenship Consultants

### Notes to the Financial Statements

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June 30, 2026

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#### 6. Governance

The Board of Directors is responsible for providing governance oversight to management in the affairs of the College. The transitional Board consists of 9 directors, 5 of whom were appointed by the Minister of Immigration, Refugees and Citizenship Canada and 4 who were elected to the Council Board and continued to the College Board. Board and Committee Members are compensated as follows:

- Board Chair - \$2,000 per month, preceding the hiring of the permanent CEO the Board Chairperson received an additional \$500 monthly to compensate for the duties during the Interim CEO period (2025 - there was no additional compensation).
- Board Vice Chair - \$700 per month.
- Directors - \$80 per hour for attending Board meetings; \$50 per hour for attending Committee and task force meetings (2025 - \$80 per hour for attending Board meetings; \$50 per hour for attending Committee and task force meetings).
- There are no Committee members who are not Directors.

Governance expense consists of the following:

|                             | <u>2026</u>       | <u>2025</u>       |
|-----------------------------|-------------------|-------------------|
| Directors' fees             | \$ 92,493         | \$ 94,423         |
| Board meetings and travel   | 170,675           | 192,173           |
| Training and other expenses | <u>24,832</u>     | <u>57,919</u>     |
|                             | <u>\$ 288,000</u> | <u>\$ 344,515</u> |

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#### 7. Commitments

Future minimum annual commitments under operating leases for premises are approximately as follows:

|      |                     |
|------|---------------------|
| 2027 | \$ 314,704          |
| 2028 | 318,859             |
| 2029 | 322,596             |
| 2030 | <u>134,642</u>      |
|      | <u>\$ 1,090,801</u> |

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#### 8. Financial instruments

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposures and concentrations at June 30, 2026. There have been no changes to assessed risks from the prior year.

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## College of Immigration and Citizenship Consultants

### Notes to the Financial Statements

June 30, 2026

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#### 8. Financial instruments (continued)

##### (a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College's main credit risks relate to its accounts receivable. Accounts receivable is shown net of an allowance for doubtful accounts of \$2,358,610 (2025 - \$1,532,557).

##### (b) Liquidity risk

Liquidity risk is the risk that the College will encounter difficulty in meeting the obligations associated with its financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the College will not have sufficient funds to settle transactions on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable.

The College continues to focus on maintaining adequate liquidity to meet operating working capital requirements and capital expenses. The College prepares budgets and cash flow forecasts to ensure it has sufficient funds to fulfil its obligations.

##### (c) Market risk

Market risk is the risk that the fair value or expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

##### (i) Interest rate risk

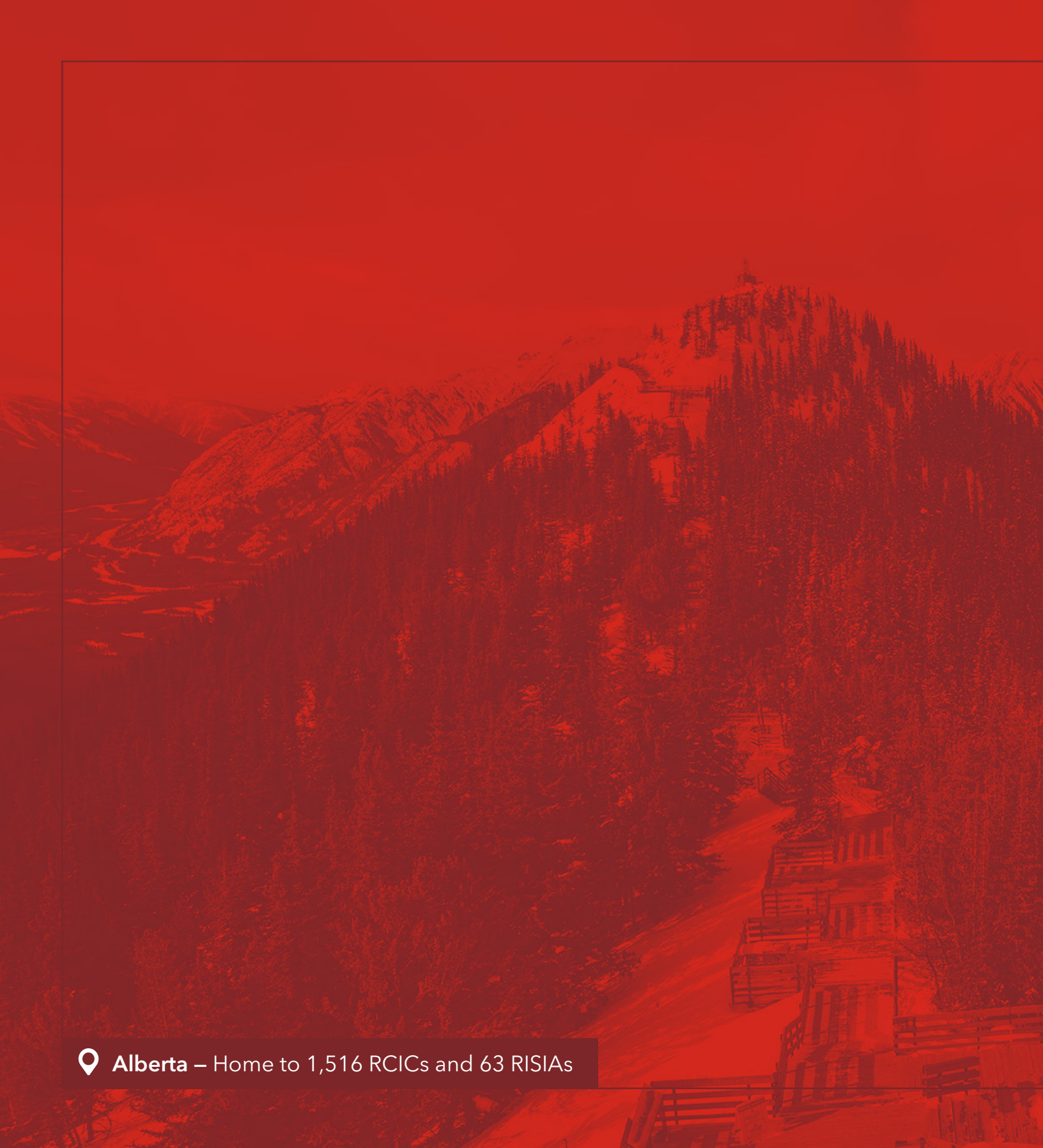
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk on its short term investments and manages this risk by investing in low risk instruments like GICs.

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 **Manitoba** – Home to 277 RCICs and 16 RISIAs



 **Alberta** – Home to 1,516 RCICs and 63 RISIAs

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