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Re: September 2019 Common Final Examination

Please find enclosed a summary of the mandate and conclusions of Dr. Lisa Keller, who was retained by Borden Ladner Gervais LLP as part of its review into the reliability and validity of the September 2019 CFE.

Yours truly,

Borden Ladner Gervais LLP

BORDEN LADNER GERVAIS LLP

Findings from the independent review into the reliability and validity of the 2019 CFE

Mandate

CPA Canada retained Borden Ladner Gervais LLP (“BLG”) to advise the Profession with respect to the technological and related issues (“the Issues”) encountered during the September 2019 Common Final Examination (“CFE”). BLG’s mandate included an independent review into the effect of the Issues on the reliability and validity of the 2019 CFE.

In the course of its mandate, BLG retained a psychometrician to provide an independent opinion on the effect of the Issues on the validity and reliability of the CFE and the reasonableness of the remediation measures taken by the Board of Examiners (the “BOE”). This work was conducted in three phases:

Phase 1: Independently determine the extent of the problem and identify the potentially problematic papers. In this phase, the goal was to determine how serious the problem was across the test centres, how many examinees were likely affected by the technological interruptions, and how many papers may have questionable validity.

Phase 2: Consult with Board of Examiners. In this phase, after the independent assessment of the risk was made to determine the magnitude of the problem, the psychometrician was asked to consult with the Board of Examiners to determine if similar conclusions were drawn regarding which papers on which days were potentially problematic.

Phase 3: Independently determine how/if papers could be scored, or if the threat to validity was too high to warrant scoring. In this phase, decisions were made regarding whether to score or not score the papers that were flagged as high risk. Following this assessment, all papers were scored and verified by the BOE through a rigorous process. The psychometrician was also asked to independently assess the BOE’s marking of the CFE and, in particular, whether the adjusted marking rubrics were valid, reasonable and appropriate.

During the final phase, the psychometrician worked closely with the BOE and one of its own psychometric experts as the BOE assessed the results of marking on the standard marking rubrics, determined the appropriate adjusted marking rubrics, and analyzed the results of the adjusted marking.

The BOE fully considered and addressed the comments of the third-party psychometrician during the marking process and when preparing its final report.

Findings

With respect to process, it is the opinion of the independent psychometrician that the BOE conducted the appropriate analyses to determine what the impact of the interruptions were on the scores for each of the identified groups of examinees, and provided the correct information to ascertain the level of impact that the disruptions had and whether an adjustment was necessary.

Based on the final passing rates, and the reasonableness of the process that followed, in the opinion of the psychometrician, the remediation of the scores was successful and provided appropriate adjustments. No unfair advantage was likely given to the candidates who received special marking.

Further, the psychometrician supported the recommendations of the Profession to allow any failing candidate to retake the exam without cost and without penalty. In so doing, all possible benefit is being given to the examinees that unfortunately were affected by the technical difficulties experienced.