CPA Practical Experience Requirements

Reporting & Assessments

Future CPAs are required to capture all practical experience in the profession's online practical experience reporting tool (PERT), however employers also have specific reporting requirements within this tool. Experience reports capture the nature and duration of experience – including the experience route (experience verification or pre-approved), an assessment of the experience and detail time away from work. Only updates that occurred after the previous report was submitted need to be captured.

There are several common requirements for future CPAs in both the pre-approved and experience verification routes:

- Future CPAs must self-assess their level of proficiency, including progression, at least semi-annually.
- If future CPAs change their position, program, or route, then they must inform their provincial/regional body and report the change in PERT.
- Failure to submit required experience reports may result in a penalty from the appropriate provincial/regional body.

So how does reporting work for each route?

Responsibilities and Requirements Under the Experience Verification Route

Overview of the cycle:
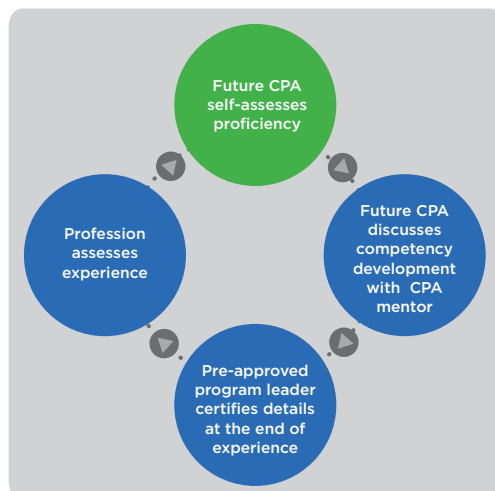
Supervisors

- Once future CPAs complete an experience report, they will request their supervisor to review it via PERT. This generates an email to the supervisor with a link to the report.
- Supervisors **are required to verify the accuracy of information in PERT** before an experience report can be reviewed by a CPA mentor and/or the profession.
- Supervisors verify accuracy by indicating "**agree**" or "**disagree**" to each relevant section within PERT. The following information is verified by the supervisor:
  - Information given by the future CPA about their role and employer
  - The duration and specific duties recorded
  - Time taken away from work by the future CPA, for any reason (includes study time, vacation, professional development)

- If supervisors have concerns regarding the accuracy of the information reported by the future CPA, they are expected to either document their concerns or discuss them with the future CPA. Nevertheless, supervisors will need to click "**disagree**" on each disputed section to allow the future CPA to make the appropriate updates in PERT.
- Supervisors are not required to assess the competencies developed, unless the supervisor is also the approved CPA mentor.

Responsibilities and Requirements Under the Pre-Approved Route

Overview of the cycle:
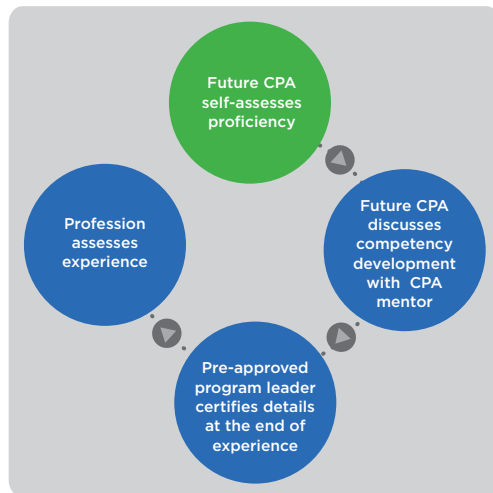
Supervisors

- As these programs have been approved by the profession, supervisors are not required to verify the factual accuracy of experience reports.
- The role of supervisor under this route is focused on assigning work specified in the approved program to the future CPA and providing feedback to the CPA mentor, highlighting any concerns.

Pre-Approved Program Leaders

- Each pre-approved program is the ultimate responsibility of a designated pre-approved program leader. The leader is accountable to the provincial/regional body for ensuring that future CPAs gain the requisite experience within the organization's program.

- Once future CPAs complete the program or depart from the program during their training period, they will request their pre-approved program leader to review it via PERT. The program leader must provide the provincial/regional body with a certification sign-off via PERT.
- The program leader, during the certification sign-off, confirms that the future CPA completed the organization's training program and that there are no concerns that should affect the future CPA's progress to join the profession.

CPA Mentors

The role of the CPA mentor within the reporting and assessment process is detailed further in the CPA Mentorship fact sheet which can be found at www.cpacanada.ca/*CPAmentorship*

CPA mentors are not expected to provide an opinion or assessment on whether the competencies reported in PERT have been met by the future CPA. However, they are required to document in PERT that a discussion occurred and highlight any competency development concerns.