CHARTERED PROFESSIONAL ACCOUNTANTS

PERT Guide for Program Managers and Program Leaders

Effective April 1, 2023

CPA provincial / regional bodies	CPA PER contact information
CPA Alberta	email: practicalexperience@cpaalberta.ca phone: 403.269.5341
CPA Atlantic Region	email: practicalexperience@cpaatlantic.ca phone: 902.429.4494
CPA British Columbia	email: practicalexperience@bccpa.ca phone: 604.872.7222
CPA Canada — International	email: internationalinquiries@cpacanada.ca phone: 604.605.5084
CPA Manitoba	email: practicalexperience@cpamb.ca phone: 204.594.9022
CPA Ontario	email: practicalexperience@cpaontario.ca phone: 416.962.1841 or 1.800.387.0735 Mentor inquiries: mentor@cpaontario.ca
Ordre des comptables professionnels agréés du Québec	email : Stages@cpaquebec.ca phone: 1.800.363.4688 [2615]
CPA Saskatchewan	email: practicalexperience@cpask.ca phone: 306.359.0272
CPA Canada Toronto Head Office	email: member.services@cpacanada.ca phone: 416.977.0748 or 1.800.268.3793

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1 Overview

The CPA certification Program

To complete the CPA Certification Program, future CPAs must satisfy three components[1]:

- CPA Professional Education Program (CPA PEP)
- Common Final Examination (CFE)
- CPA Practical Experience Requirements (CPA PER)

This document will provide guidance for Program Managers and Program Leaders as they support future CPAs in the Practical Experience Reporting Tool (PERT).

Future CPAs reporting from Quebec will need to visit Ordre Des Comptables Professionnels Agréés Du Quebec for their information.

CPA Practical Experience requirements (CPA PER)

The CPA PER comprises the following elements:

1. Qualifying Experience: Gain relevant paid employment that is progressively complex
2. Appropriate Supervision: Supervisors, CPA mentors, program managers and program leaders will provide support throughout the practical experience duration
3. Reporting and Self-Assessment: Report work experience and self-assess on progress
4. CPA Mentorship: Meet with a mentor semi-annually
5. Assessment by Profession: At key milestones, experience report(s) must be reviewed by the provincial/regional CPA body

1 Please refer to your provincial/regional CPA body for exact requirements.

Refer to the Practical Experience Requirements (CPA PER) and CPA Harmonized Practical Experience Policies for detailed requirements.

CPA candidates

CPA candidates from the Western, Atlantic and International regions are eligible to begin reporting once they begin the CPA PEP.

CPA students

CPA students in Ontario are eligible to begin reporting once they are registered with CPA Ontario.

Future CPAs

For the purposes of this user guide, both candidates and students will be referred to as “future CPAs”.

2 Experience Routes

There are two experience routes a future CPA can follow to report their experience:

Pre-approved Program route (PPR)

Employers offering pre-approved programs have worked with their respective provincial/regional CPA bodies to design a program ensuring that the required experience can be met within 30 months.

In this route, the employer must provide a pre-approved program manager, pre-approved program leader and mentor to support the future CPAs in the program. If your employer has asked you to mentor a future CPA within the program, ensure you declare that you are mentoring within a pre-approved program on the registration form (or update your profile to reflect it).

Experience Verification route (EVR)

This flexible self-directed route allows future CPAs to gain practical experience from an employer of their choice. They must still be employed in a qualifying role, which is determined through a pre-assessment. There are more touch-points throughout the journey and more guidance from a mentor is often needed as compared to a pre-approved program.

An employer can have future CPAs in both routes working for them, but only those in the PPR will follow the specific program laid out for them. EVRs can be mentored by any CPA in good standing.

Unemployed

If a future CPA is unemployed (or not employed in a relevant role), their experience route will be reflected as “Unemployed”. A future CPA does not gain recognition toward gaining their practical experience competencies while they are unemployed.

Future CPAs in a Co-op are considered unemployed while in school. However, there are some conditions in which an employer may allow them to remain “In Progress” on their roster (e.g. the national firms).

For more information on the two experience routes, please visit the practical experience overview webpage.

3 The Practical Experience Reporting Tool (PERT)

All future CPAs (excluding those in Quebec) are required to document their practical experience development in the Practical Experience Reporting Tool (PERT). This allows the CPA profession to track their progress and assess whether they have met the CPA Practical Experience Requirements (CPA PER).

An individual can be a program manager, program leader and/or mentor. This guide provides guidance on individual or multiple roles.

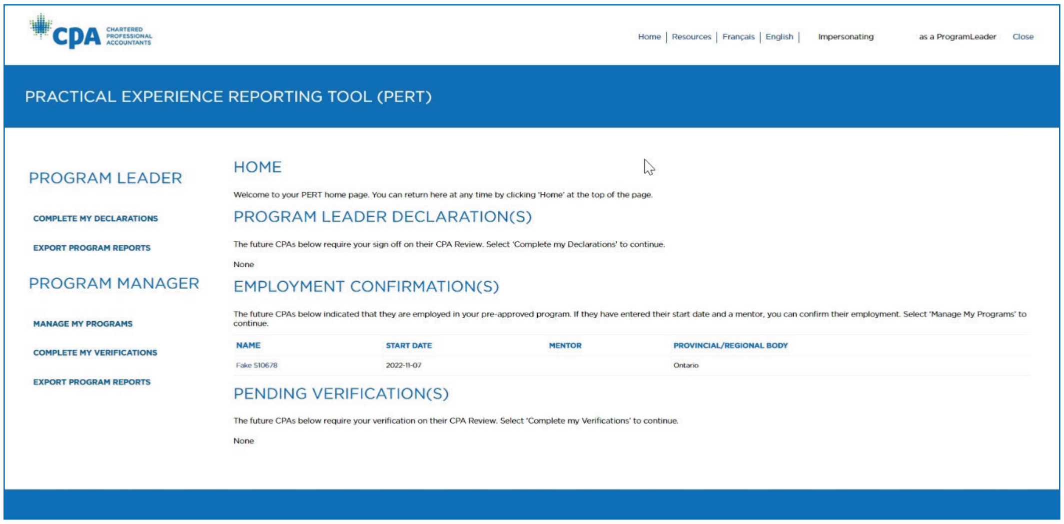
Once you have logged into PERT, you will arrive on your homepage. On the left you will see your menu:

- **Program Leader** – Displays if you are a program leader
  - **Complete My Declarations** – View any pending program leader declarations
  - **Export Program Report**s – View experience reports of the future CPAs within pre-approved program
- **Program Manager** – Displays if you are a program manager
  - **Manage My Programs** – Displays all future CPAs within your pre-approved program
  - **Complete My Verification** – View any pending verifications
  - **Export Program Reports** – View experience reports of the future CPAs within pre-approved program

On your home page you can see a list of any pending items you have.

- **Program Leader Declarations** – If you are a program leader and a future CPA within your program has requested a CPA Review
- **Employment Confirmations** – If you are a program manager and a future CPA has identified that they are employed within your program

- **Pending Verification –** If you are a program manager and the program leader requires you to verify experience reports when a future CPA within your program has requested a CPA Review



4 Pre-approved Program Leader

As program leader you are responsible for each pre-approved program assigned to you by your organization and that future CPAs gain the agreed upon experience within the pre-approved program.

You can log into PERT at any time.

You will receive an email notification when a future CPA within your program requests a CPA Review.

Your role is to certify that future CPAs requesting CPA Reviews:

- were employed in your program;
- reported dates/leaves accurately;
- chargeable hours are accurate (if applicable to your program) discussed/documented their progress with their mentor; and
- completed the required duration, met the CPA PER and accurately reported their experience.

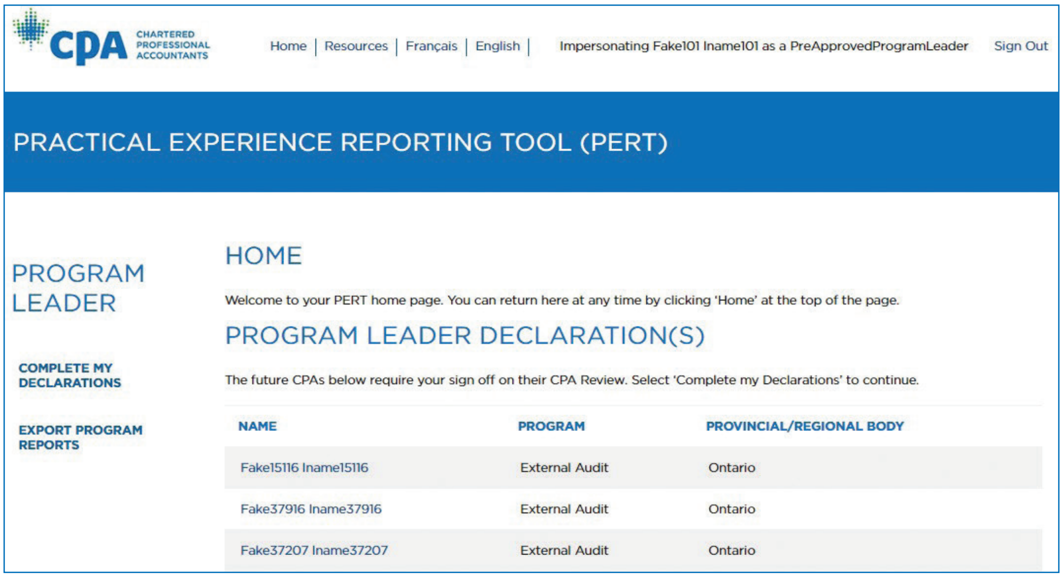
To view a full listing of future CPAs in your program, you can export a program report.

Program Manager Verification

When a pre-approved program is set up, there is an option to enable Program Manager Verification. This means that the program manager will complete a verification of the experience report details before you complete your certification.

Program Leader Declarations

When you log into PERT, you will be able to view any pending declarations either from your *Home* page, or your *Complete My Declarations* page (accessed through your menu)



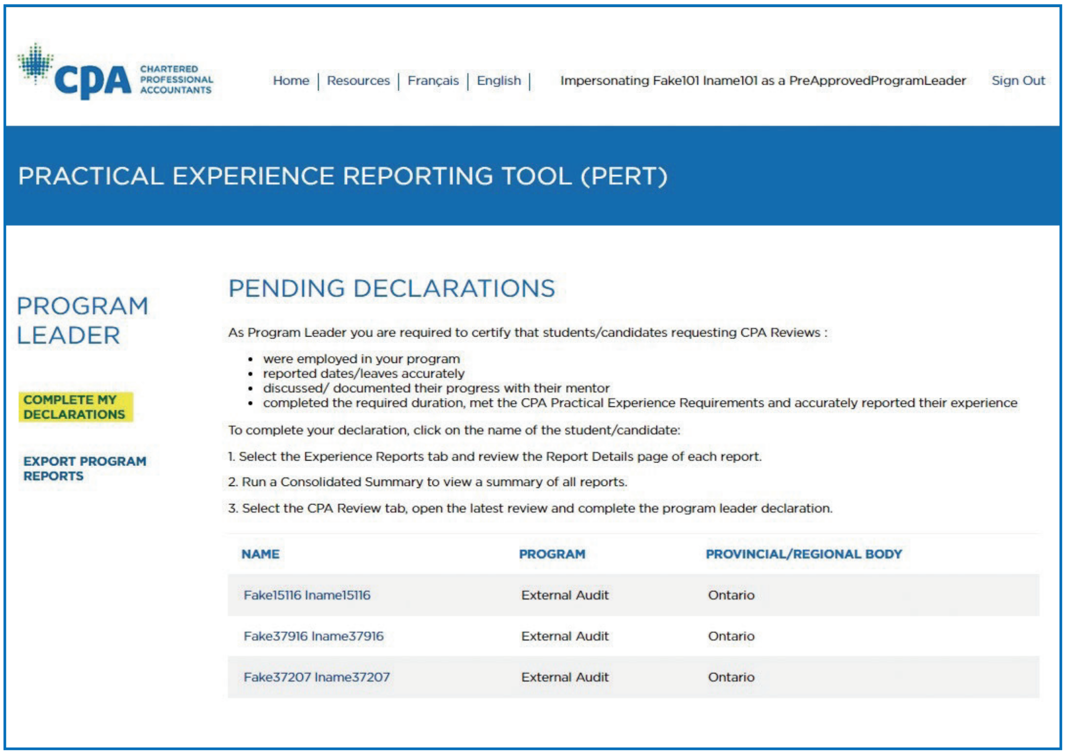
You will be able to see the following:

- The name of the future CPA requesting a CPA Review
- The pre-approved program they are currently in
- Their provincial/regional CPA body

Complete Program Leader Declarations

To complete your declaration, click the future CPA's name.

This will take you to their *Home* page where you can view a snapshot of their progress (outstanding action items, eligible duration, competency progress).

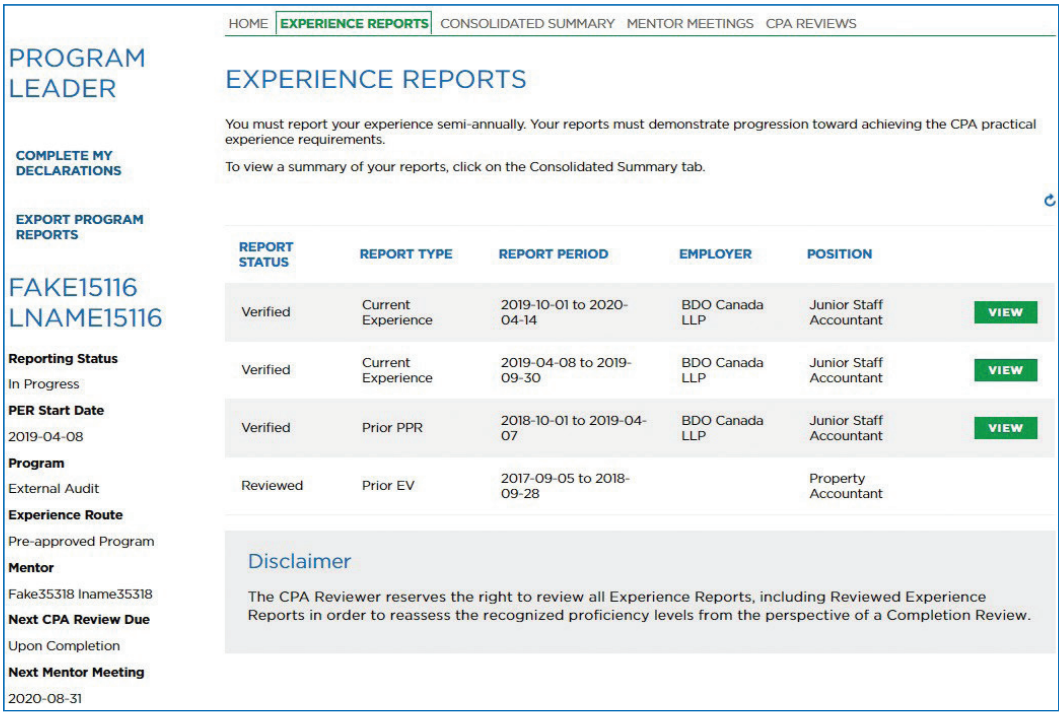


Program leaders should review experience reports related to their program for completeness, accuracy, and reasonability. Then they must complete the Pre-Approved Program Leader Declaration on the CPA Review in Certification Requested status.

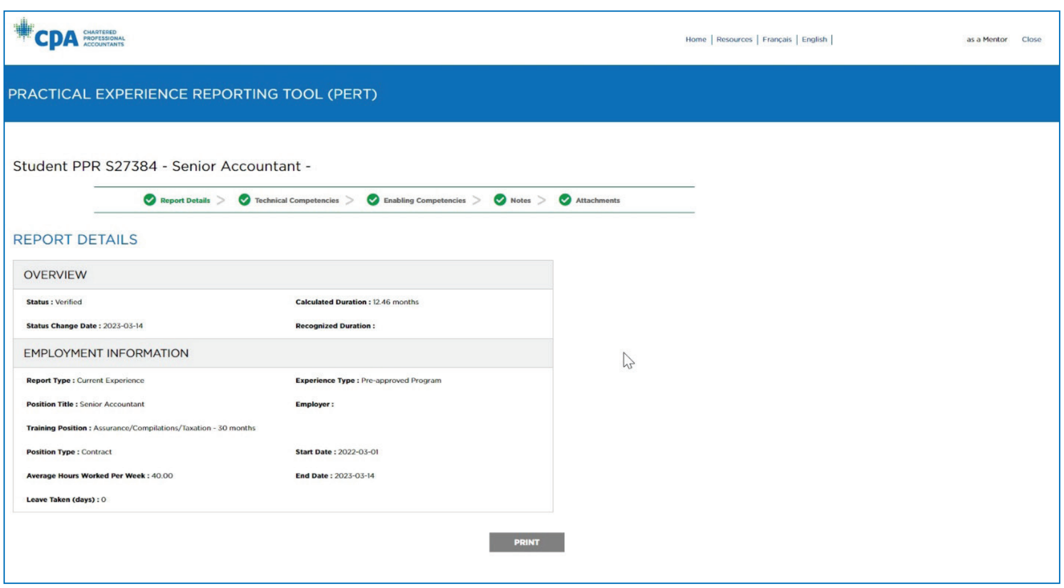
1. Click on the *Experience Reports* page.

You can see a list of their experience reports. You must confirm that the experience report details are correct for any experience report related to your program.

2. Click **VIEW** to access the related experience report(s)



You will arrive on the Report Details section of the Experience Report. Ensure that the details are correct.



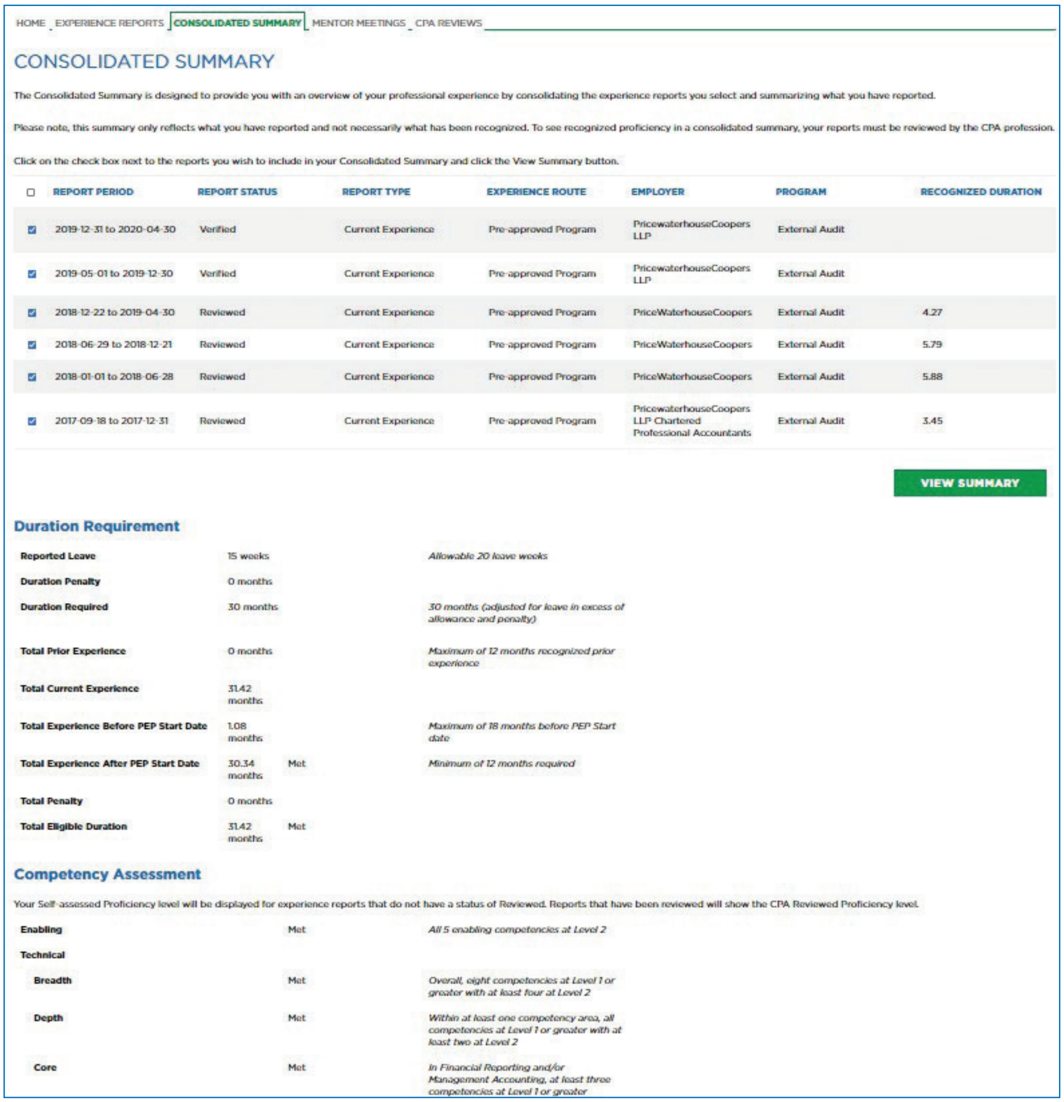
To see additional information on their experience reports, see the appendix.

When you have checked the related experience reports, run a consolidated summary to view a summary of all the experience reports.

3. Click on the *Consolidated Summary* page.

Here you can consolidate all their reports to see a full summary of what has been reported.

4. Select all the experience reports by clicking the checkbox in the top row or select specific experience reports to create a specific summary.



HOME | EXPERIENCE REPORTS | CONSOLIDATED SUMMARY | MENTOR MEETINGS | CPA REVIEWS

CONSOLIDATED SUMMARY

The Consolidated Summary is designed to provide you with an overview of your professional experience by consolidating the experience reports you select and summarizing what you have reported.

Please note, this summary only reflects what you have reported and not necessarily what has been recognized. To see recognized proficiency in a consolidated summary, your reports must be reviewed by the CPA profession.

Click on the check box next to the reports you wish to include in your Consolidated Summary and click the View Summary button.

☐	REPORT PERIOD	REPORT STATUS	REPORT TYPE	EXPERIENCE ROUTE	EMPLOYER	PROGRAM	RECOGNIZED DURATION
☑	2019-12-31 to 2020-04-30	Verified	Current Experience	Pre-approved Program	PricewaterhouseCoopers LLP	External Audit	
☑	2019-05-01 to 2019-12-30	Verified	Current Experience	Pre-approved Program	PricewaterhouseCoopers LLP	External Audit	
☑	2018-12-22 to 2019-04-30	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	4.27
☑	2018-06-29 to 2018-12-21	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	5.79
☑	2018-01-01 to 2018-06-28	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	5.88
☑	2017-09-18 to 2017-12-31	Reviewed	Current Experience	Pre-approved Program	PricewaterhouseCoopers LLP Chartered Professional Accountants	External Audit	3.45

VIEW SUMMARY

Duration Requirement

Reported Leave	15 weeks		*Allowable 20 leave weeks*
Duration Penalty	0 months		
Duration Required	30 months		*30 months (adjusted for leave in excess of allowance and penalty)*
Total Prior Experience	0 months		*Maximum of 12 months recognized prior experience*
Total Current Experience	31.42 months		
Total Experience Before PEP Start Date	1.08 months		*Maximum of 18 months before PEP Start date*
Total Experience After PEP Start Date	30.34 months	Met	*Minimum of 12 months required*
Total Penalty	0 months		
Total Eligible Duration	31.42 months	Met	

Competency Assessment

Your Self-assessed Proficiency level will be displayed for experience reports that do not have a status of Reviewed. Reports that have been reviewed will show the CPA Reviewed Proficiency level.

Enabling	Met	*All 5 enabling competencies at Level 2*
Technical		
Breadth	Met	*Overall, eight competencies at Level 1 or greater with at least four at Level 2*
Depth	Met	*Within at least one competency area, all competencies at Level 1 or greater with at least two at Level 2*
Core	Met	*In Financial Reporting and/or Management Accounting, at least three competencies at Level 1 or greater*

To see additional information on the consolidated summary, see the appendix.

5. When you are ready to complete the declaration, click on the *CPA Reviews* page.

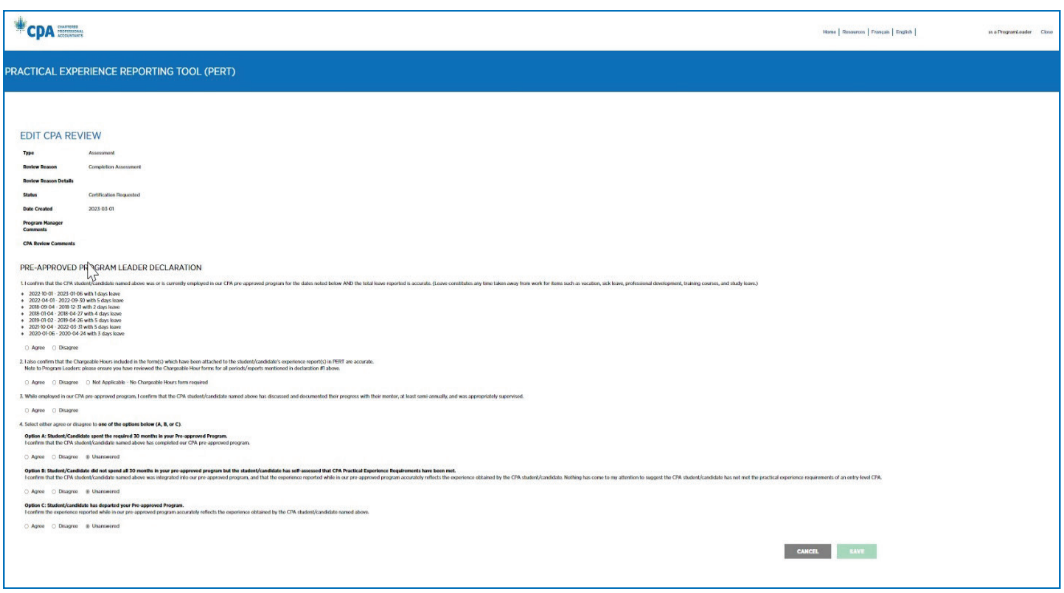
Here, you will see a list of any CPA Reviews related to this future CPA.

6. Click VIEW to access the CPA Review in Certification Requested status.

Here you can see the details of the CPA Review. For additional information on each field, see the appendix.

7. Click **EDIT** to revise the CPA Review.

Here you will see your Program Leader Declaration.



8. Complete the declaration:
   a) Confirm if the dates reported (start and end date) are accurate, including any leaves taken (if you select **Disagree**, the CPA Review will be cancelled. Please provide comments as to why you disagree).
   b) Confirm that the chargeable hours reported are accurate (if you select **Disagree**, the CPA Review will be cancelled. Please provide comments as to why you disagree.) Note: the chargeable hours statement will only show if you are a program leader that oversees any program that requires chargeable hours.
   c) Confirm that the future CPA was appropriately mentored and supervised while in your pre-approved program (if you select **Disagree**, the CPA Review will not be cancelled, but please provide comments as to why you disagree for the CPA reviewer).
   d) Certify the experience reported from your pre-approved program (select one of the three options).
   e) Click **SAVE**.

If you disagreed with the dates reported or the Charge hours (if applicable), then the CPA Review will be cancelled, and your comments will be sent by email to the future CPA to make the required corrections.

Otherwise, the CPA Review will be sent on to the provincial/regional CPA body for CPA Review.

* In Ontario, chargeable hours are only required to be attached for the External Audit program

5. Pre-approved Program Manager

A program manager is required for each pre-approved program. This individual is assigned to the program by the organization and does not need to be a CPA member. The program manager is responsible for managing the pre-approved program by ensuring that the appropriate future CPAs are in the program and are meeting the requirements of the program.

As program manager, your role is to:

- assign a CPA Mentor to future CPAs in your program;
- confirm a future CPA's employment, including start date, program/location details;
- indicate when employment ended with the program;
- follow up with future CPAs who have missed their reporting deadlines; and
- if your program leader has requested verification of experience reports prior to their sign off, you will perform this task as well.

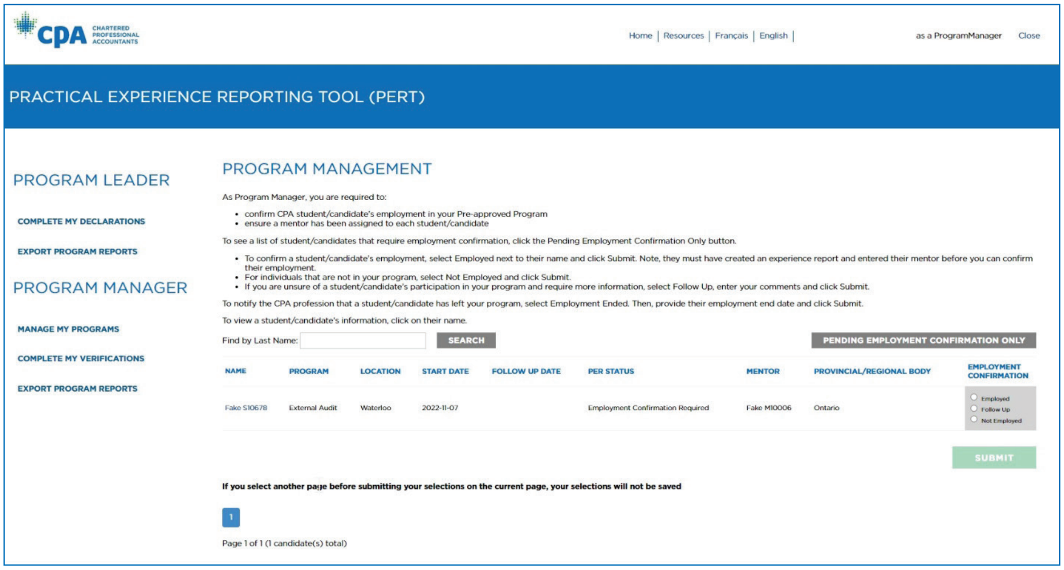
Program Manager Verification

When a pre-approved program is set up, there is an option to enable Program Manager Verification. This means that you will be required to complete a verification of the experience report details before the program leader completes their certification. You receive an email notification when a future CPA requests a CPA Review notifying you that your verification is requested.

Manage My Programs

Once you have set your password, you will be able to log in to PERT and view any future CPAs in your program.

From your Program Manager Menu, select *Manage My Programs*.



Here you will be able to see a list of all the future CPAs within your program. You will be able to see the following:

- The name of the future CPA in your program
- The program in which they are reporting experience
- The location of the program
- The date the future CPA started the program
- Their position type
- Their reporting status
- Their mentors name
- Their provincial/regional CPA body
- Your employment confirmation

Assign a CPA Mentor

Future CPAs reporting experience through PPR must be assigned a mentor who is employed within the same organization.

Note: CPA Mentors must be approved by the same provincial/regional CPA body as their CPA membership. If your potential mentor is registered with a different provincial/regional CPA body as your organization, please contact your provincial/regional CPA body to determine their eligibility.

Please see section 2.7.2.3 of the CPA PER for full mentor qualifications.

Once the mentor is approved, inform both the mentor and the future CPA of the match. The future CPA must then add the mentor's details into their PERT Profile.

Employment Confirmation

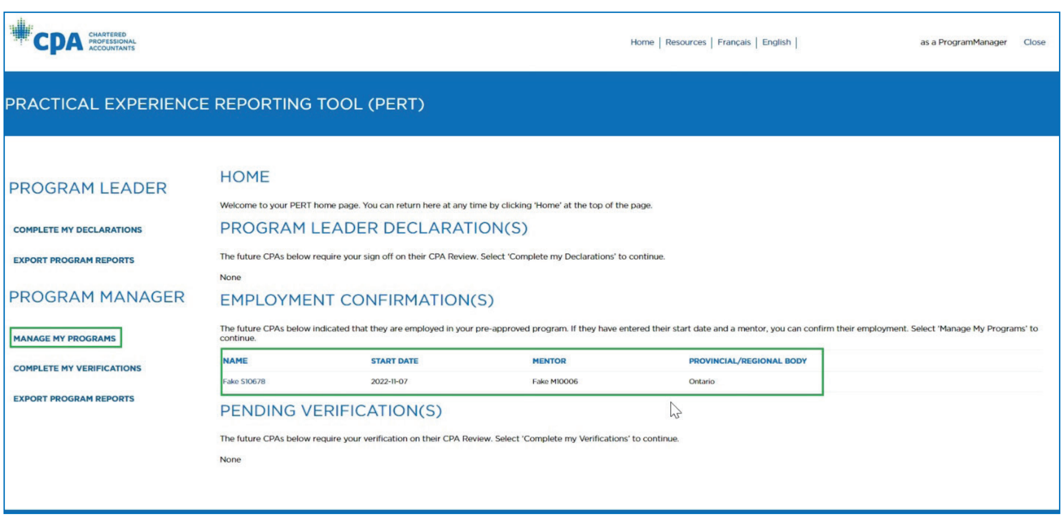
When a future CPA indicates they are employed in your pre-approved program, you will receive an email notification to log into PERT and verify their employment details. You should aim to complete any employment confirmations within 15 days of receiving your notification.

When you log into PERT, you will be able to view any pending employment confirmations either from your Home page, or your *Manage My Programs* page (accessed through your menu).

You will be able to see the following:

- The name of the future CPA in your program
- The date the future CPA started the program (you are required to confirm this)
- Their mentors name (you are required to confirm this)
- Their provincial/regional CPA body

If they have entered a start date and a mentor, you can confirm their employment. If either of these items are missing, then you will not be able to confirm the employment.



In your menu, select **Manage My Program**. You will have three options:

Employed

If you agree with the program, location and start date, and the mentor has been entered, click **Employed** and then click **Submit**. The future CPA's

reporting status will update to "In Progress" and they will receive confirmation that they can begin reporting.

Not Employed

If the future CPA is not employed in the program they have identified, select **Not Employed**, enter applicable comments (if any) and click **Submit**.

Your comments will be sent to the future CPA and they will be removed from your program. Subsequently, their experience reports related to your program will be cancelled, and their Reporting Status will be updated to "Unemployed".

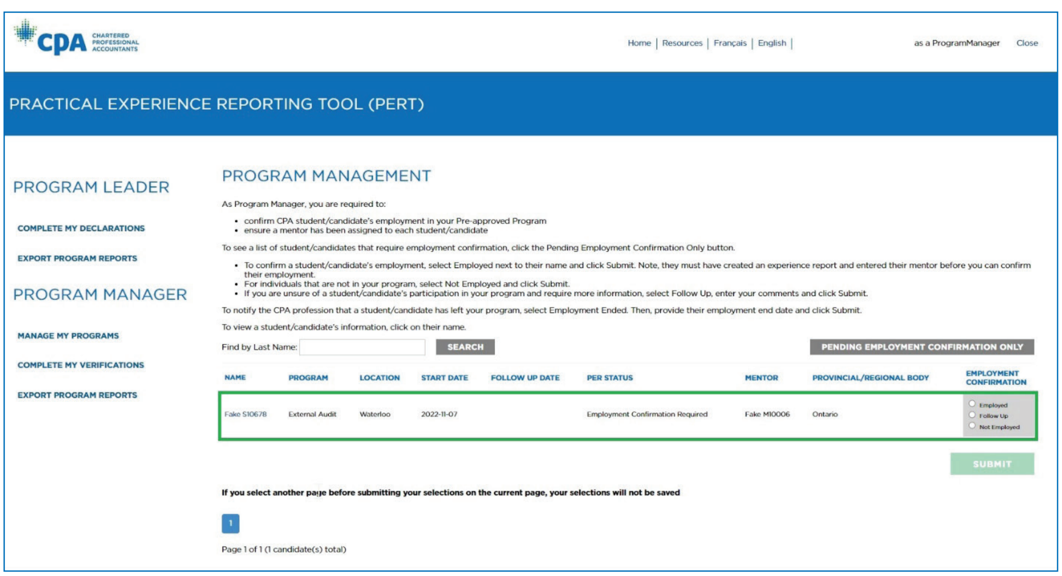
Follow Up

If the start date or mentor is missing, this means the future CPA has not added it yet. You will not have the ability to select Employed.

It is also possible they entered incorrect information.

You can prompt them to enter missing information (or ask them to fix incorrect information).

Click **Follow Up**, enter comments and click **Submit**. Your comments will be sent to the future CPA.



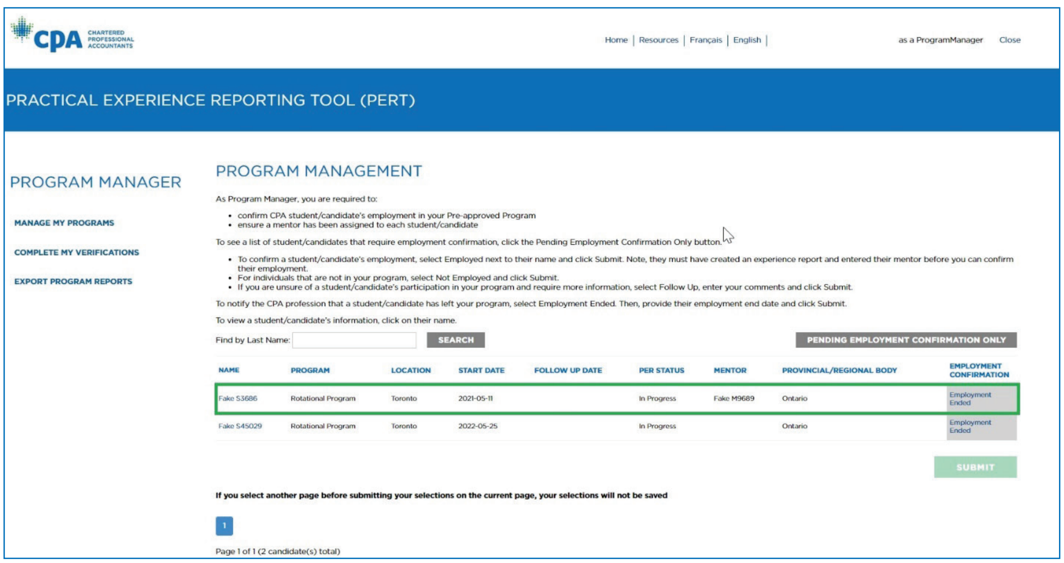
Employment Ended

If a future CPA has left your program, it is important to notify your provincial/regional CPA body as soon as possible.

Click **Employment Ended**, provide the employment end date, and click **Submit**.

Your provincial/regional CPA body will be notified of the change, but the future CPA will remain on your program roster until a change of job has been completed.

If your future CPA delays reporting a change of job, this could prevent other future CPAs from being able to start reporting in PERT under your program.



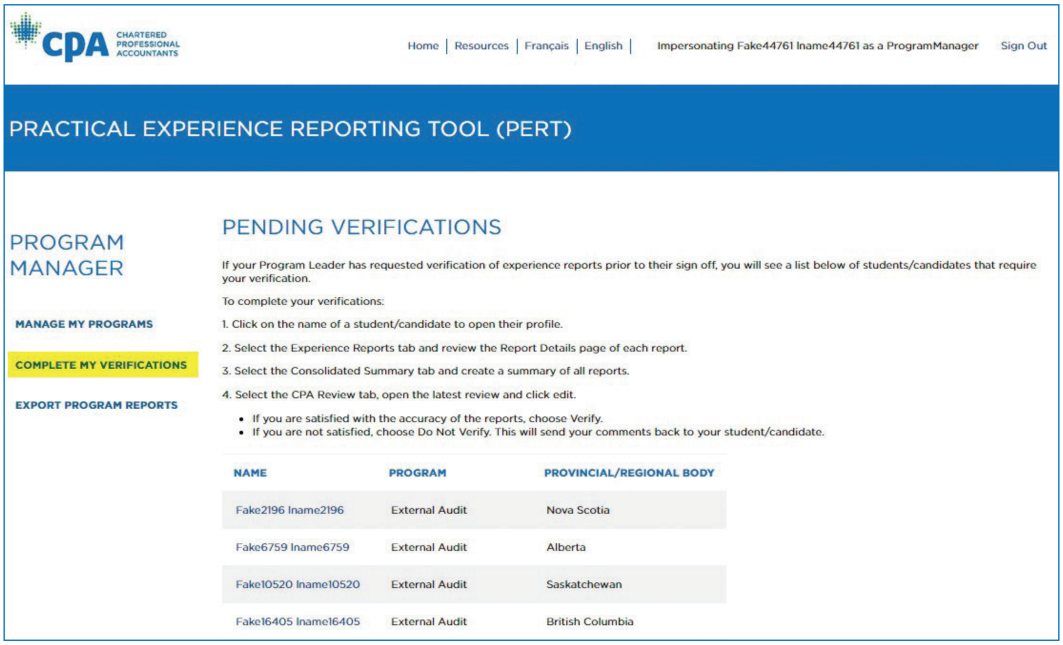
Program Manager Verification

When a pre-approved program is set up initially, there is an option to enable Program Manager Verification. If this is enabled, you will be required to complete a verification of the experience report details before the program leader completes their certification.

You will receive an email notification when a future CPA within your program requests a CPA Review asking you to log in to PERT and complete the verification.

You will arrive on your *Home* page where you can view your pending verifications.

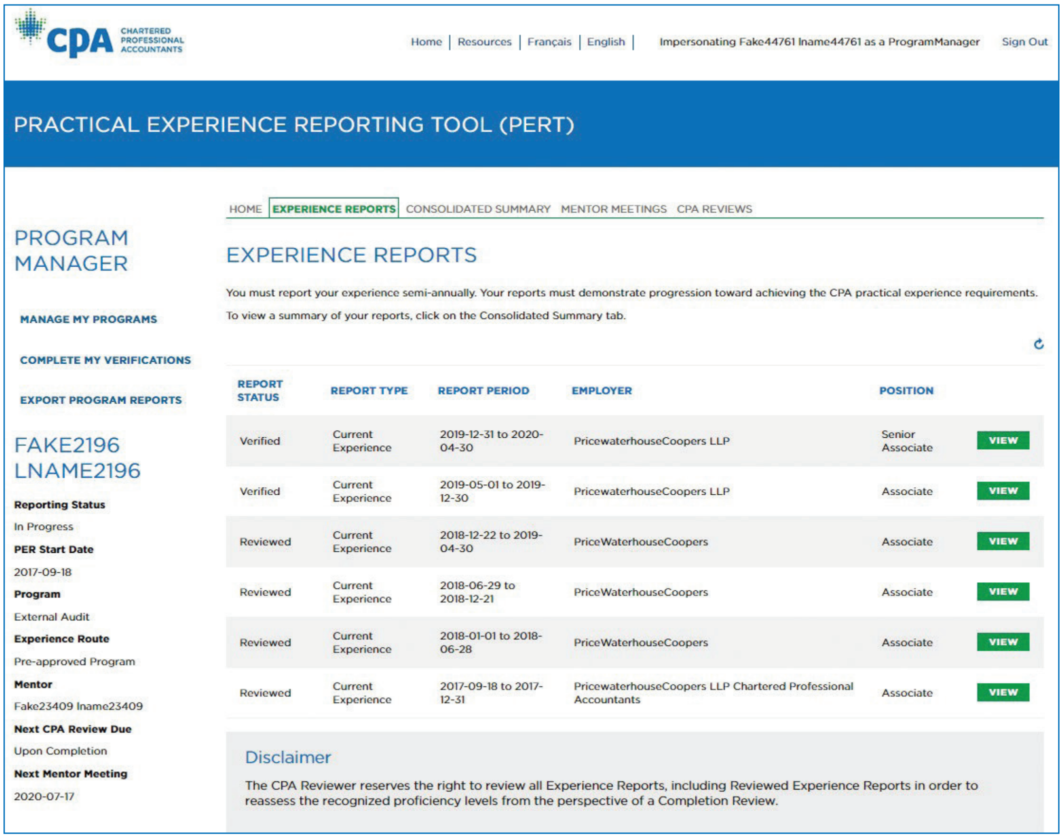
To complete your verification, click on *Complete My Verifications* from your menu and click on the future CPA’s name.



This will take you to their *Home* page where you can view a snapshot of their progress (outstanding action items, eligible duration, competency progress).

You need to review the experience reports related to your program to ensure they are accurate.

1. Click on the *Experience Reports* page



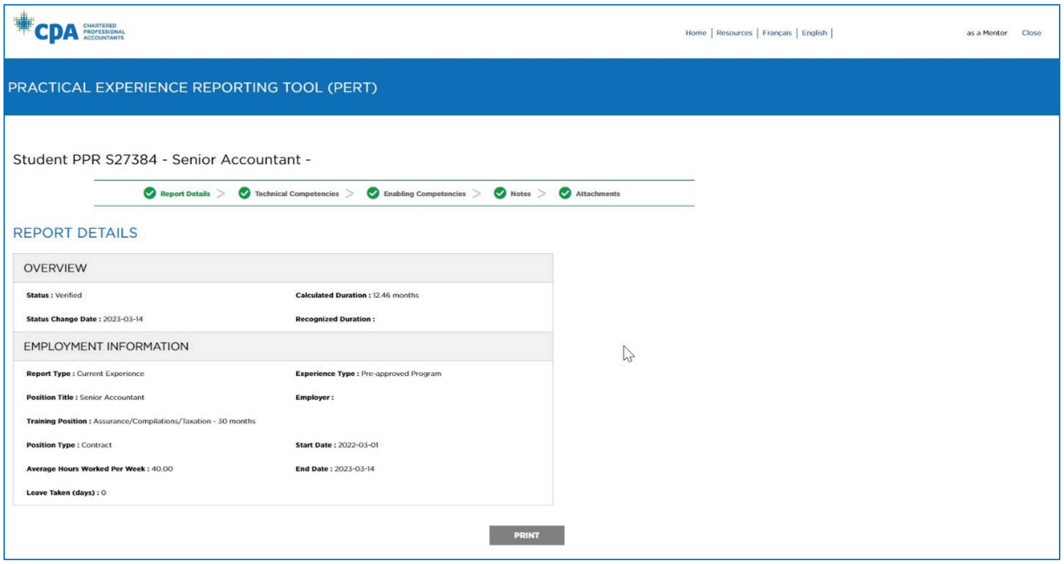
Here you can see a list of their experience reports.

2. Check that the following details are correct:

- All relevant experience reports have a report status of verified.
- Start and end dates are accurate and do not overlap.

Next, you need to confirm that the details are correct for any experience report related to your program.

3. Click **VIEW** to access the related experience report(s).



You will arrive on the *Report Details* section of the Experience Report.

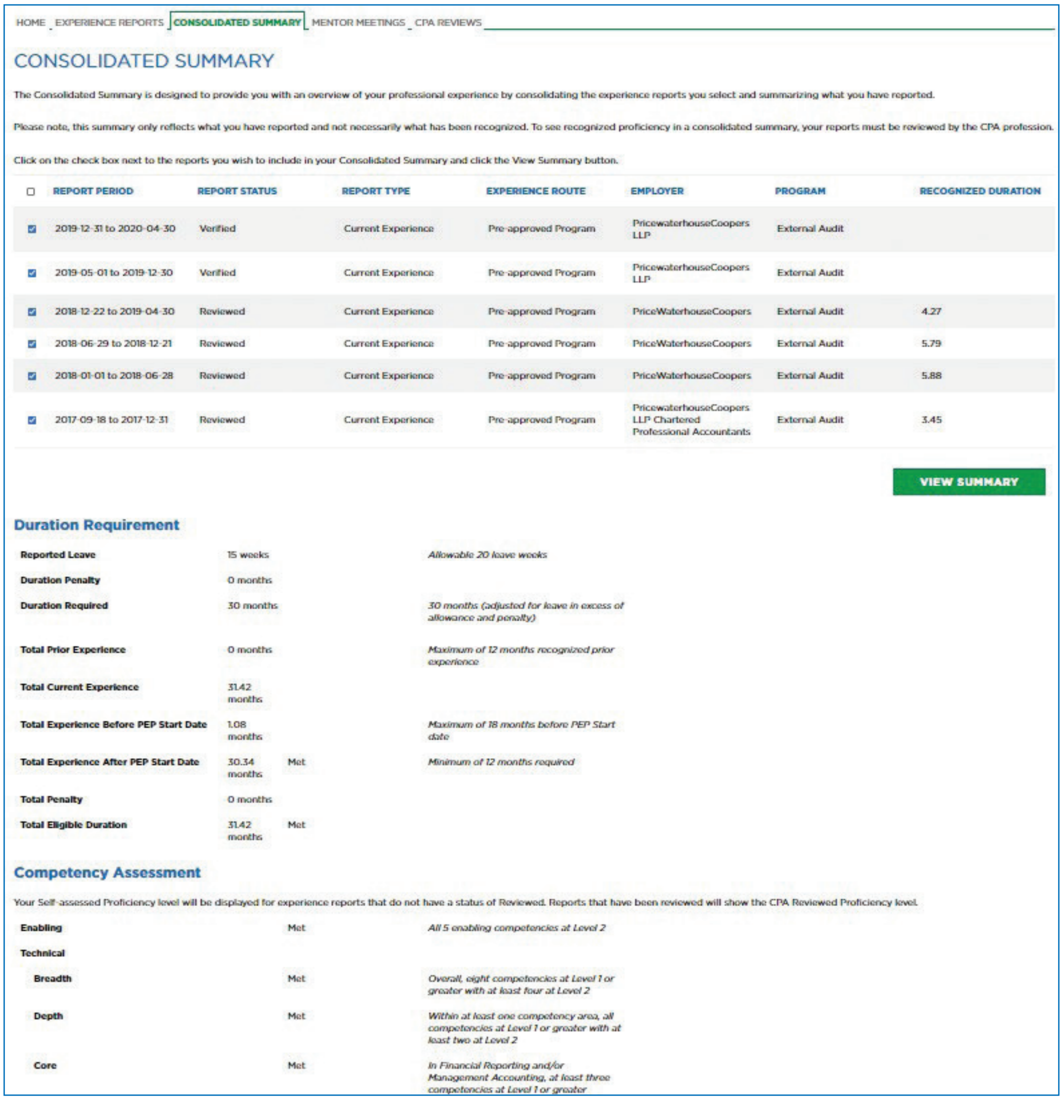
4. Navigate through the sections of the experience report and check that the following details are correct:
- Employment Information on the *Report Details* page is correct (specifically leave taken).
- The self-assessed proficiency levels for each technical sub-competency is appropriate.
  - If self-assessed proficiency levels exceed target proficiency levels, supporting documentation should be included (e.g. mentor comments support exceptional competency development).
- If necessary, check that a signed chargeable hours form is attached.
  - The dates should align with the start and end dates of the experience report(s).

When you have checked the related experience reports, run a consolidated summary to view a summary of all the experience reports.

5. Click on the *Consolidated Summary* page

Here you can consolidate all their experience reports to see a full summary of what has been reported.

6. Select all the experience reports by clicking on the checkbox in the top row or select specific experience reports to create a specific summary.
7. All the requirements should show as “Met”.



HOME EXPERIENCE REPORTS CONSOLIDATED SUMMARY MENTOR MEETINGS CPA REVIEWS

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Please note, this summary only reflects what you have reported and not necessarily what has been recognized. To see recognized proficiency in a consolidated summary, your reports must be reviewed by the CPA profession.

Click on the check box next to the reports you wish to include in your Consolidated Summary and click the View Summary button.

☐	REPORT PERIOD	REPORT STATUS	REPORT TYPE	EXPERIENCE ROUTE	EMPLOYER	PROGRAM	RECOGNIZED DURATION
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☑	2019-05-01 to 2019-12-30	Verified	Current Experience	Pre-approved Program	PricewaterhouseCoopers LLP	External Audit	
☑	2018-12-22 to 2019-04-30	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	4.27
☑	2018-06-29 to 2018-12-21	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	5.79
☑	2018-01-01 to 2018-06-28	Reviewed	Current Experience	Pre-approved Program	PriceWaterhouseCoopers	External Audit	5.88
☑	2017-09-18 to 2017-12-31	Reviewed	Current Experience	Pre-approved Program	PricewaterhouseCoopers LLP Chartered Professional Accountants	External Audit	3.45

VIEW SUMMARY

Duration Requirement

Reported Leave	15 weeks		*Allowable 20 leave weeks*
Duration Penalty	0 months		
Duration Required	30 months		*30 months (adjusted for leave in excess of allowance and penalty)*
Total Prior Experience	0 months		*Maximum of 12 months recognized prior experience*
Total Current Experience	31.42 months		
Total Experience Before PEP Start Date	1.08 months		*Maximum of 18 months before PEP Start date*
Total Experience After PEP Start Date	30.34 months	Met	*Minimum of 12 months required*
Total Penalty	0 months		
Total Eligible Duration	31.42 months	Met	

Competency Assessment

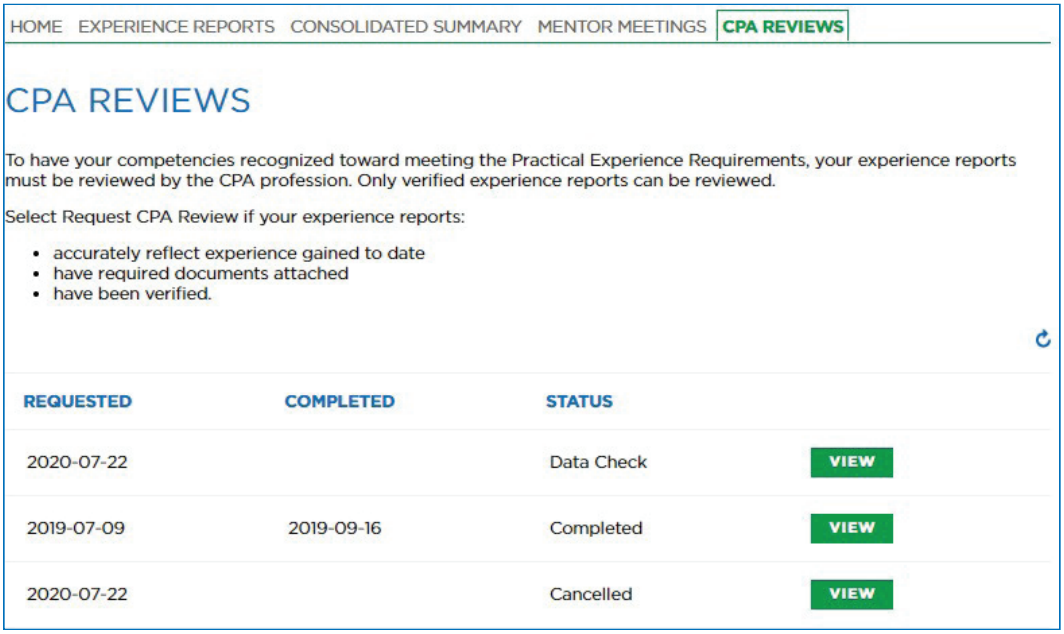
Your Self-assessed Proficiency level will be displayed for experience reports that do not have a status of Reviewed. Reports that have been reviewed will show the CPA Reviewed Proficiency level.

Enabling	Met	*All 5 enabling competencies at Level 2*
Technical		
Breadth	Met	*Overall, eight competencies at Level 1 or greater with at least four at Level 2*
Depth	Met	*Within at least one competency area, all competencies at Level 1 or greater with at least two at Level 2*
Core	Met	*In Financial Reporting and/or Management Accounting, at least three competencies at Level 1 or greater*

To see additional information on the consolidated summary, refer to the appendix.

8. When you are ready to complete the verification, click on the *CPA Reviews* page.

Here, you will see a list of any CPA Reviews related to this future CPA.

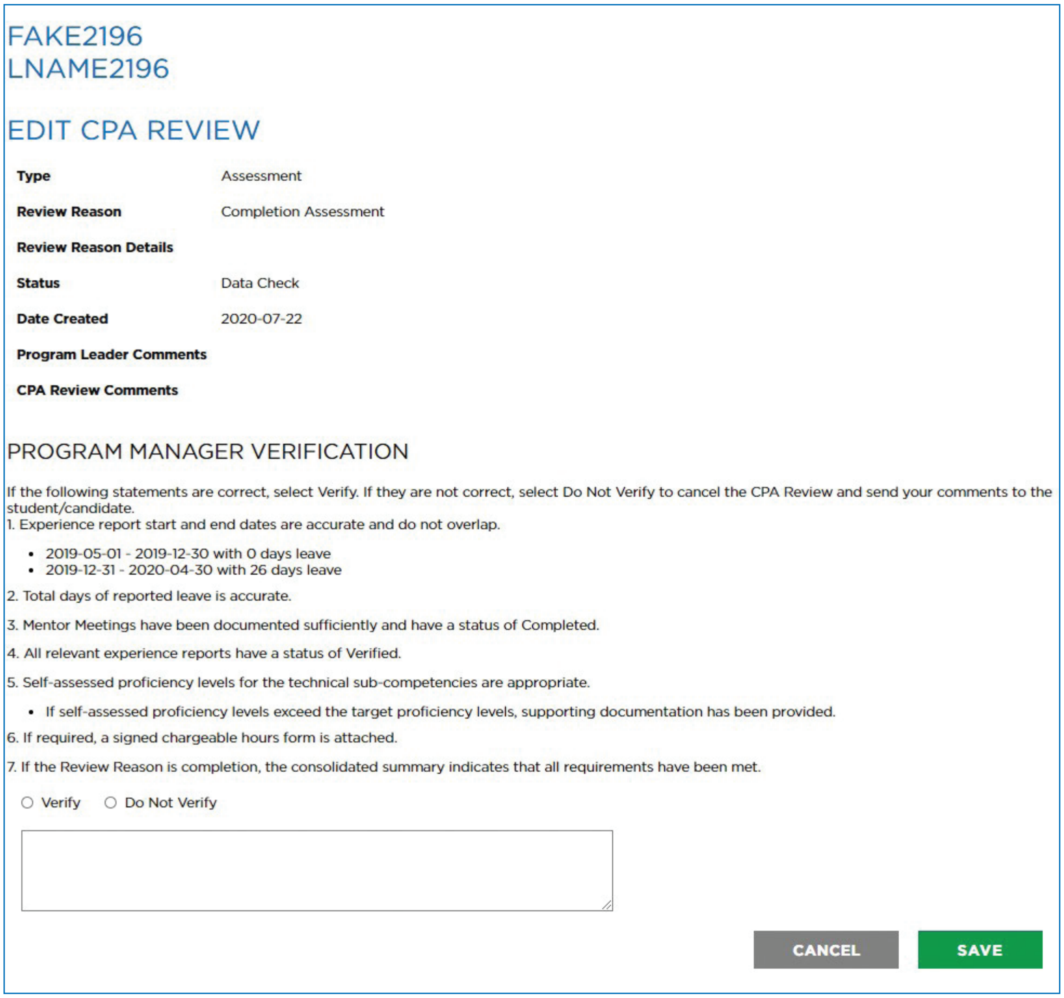


9. Click **VIEW** to access the CPA Review in Data Check status.

Here you can see the details of the CPA Review. For additional information on each field, refer to the appendix.

10. Click **EDIT** to revise the CPA Review.

Here you will see your Program Manager Verification.



FAKE2196
LNAME2196

EDIT CPA REVIEW

Type	Assessment
Review Reason	Completion Assessment
Review Reason Details	
Status	Data Check
Date Created	2020-07-22
Program Leader Comments	
CPA Review Comments	

PROGRAM MANAGER VERIFICATION

If the following statements are correct, select Verify. If they are not correct, select Do Not Verify to cancel the CPA Review and send your comments to the student/candidate.

1. Experience report start and end dates are accurate and do not overlap.
   - 2019-05-01 - 2019-12-30 with 0 days leave
   - 2019-12-31 - 2020-04-30 with 26 days leave
2. Total days of reported leave is accurate.
3. Mentor Meetings have been documented sufficiently and have a status of Completed.
4. All relevant experience reports have a status of Verified.
5. Self-assessed proficiency levels for the technical sub-competencies are appropriate.
   - If self-assessed proficiency levels exceed the target proficiency levels, supporting documentation has been provided.
6. If required, a signed chargeable hours form is attached.
7. If the Review Reason is completion, the consolidated summary indicates that all requirements have been met.

○ Verify ○ Do Not Verify

CANCEL SAVE

If you are satisfied with all the information provided in the experience reports, click **VERIFY** and **SAVE**. This will send the CPA Review onto the program leader for their sign off.

If there are changes that need to be made, click **Do Not Verify**, provide your comments, and click **SAVE**. The CPA Review will be cancelled and your comments will be sent to the future CPA to make the required corrections.

PER Glossary

These definitions are found in the CPA Practical Experience Requirements (CPA PER); they are not intended to modify or interpret provincial/regional CPA regulations or bylaws.

Autonomy:
The degree of independence CPA students/candidates assume in carrying out a task. See also *Circumstance* and *Complexity*.

Breadth:
The requirement for CPA students/candidates to gain proficiency in at least eight technical competency sub-areas, of which four must be at Level 2 proficiency and the remaining four at least at Level 1 proficiency. See also *Depth*, *Core*, *Competency sub-area and competency statements* and *Proficiency level*.

Chargeable hours:
Hours supervised (directly or overall) by a CPA registrant that are normally chargeable to clients. Chargeable hours do not include time spent on "work of a routine clerical nature."

Circumstance:
Situations are either routine or non-routine in nature. See also autonomy and complexity.

- **Routine** — Circumstances typically encountered by and requiring the knowledge expected of newly certified CPAs.
- **Non-routine** — Circumstances not typically encountered by newly certified CPAs; may require advanced technical expertise.

Competency area:
One of the 11 competency areas defined in The CPA Competency Map. There are six technical competency areas: Financial Reporting, Management Accounting, Taxation, Strategy and Governance, Finance, and Audit and Assurance; and five enabling competency areas: Professional and

Ethical Behaviour, Problem-Solving and Decision-Making, Communication, Self-Management, and Teamwork and Leadership. See also *Competency sub-area and competency statements.*

Competency sub-area and competency statements:

The specific technical competency statements are grouped into 20 competency sub-areas. Each competency area has between three to four competency sub-areas. See also *Competency area* and *CPA Competency Map*.

Complexity:

The degree of difficulty associated with the number and nature of interrelationships and ambiguities that must be considered simultaneously.

There are three levels of complexity:

- **Low complexity —** Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competence relying on “rote” approach.
- **Moderate complexity —** Medium difficulty is associated with a number of interconnections or variables that need to be considered simultaneously; circumstances may be less clear and require approaches that are not practiced frequently.
- **High complexity —** Considerable difficulty is associated with a large number of interrelationships and ambiguities that must be considered simultaneously; often requires innovative approaches.

See also *Autonomy* and *Circumstance.*

Core:

All CPA students/candidates must demonstrate technical proficiency in any three competency sub-areas, at least at Level 1 proficiency, in financial reporting and/or management accounting. See also *Breadth*, *Depth*, *Competency sub-area and competency statements*.

CPA:

Canadian Chartered Professional Accountant; while there are other international CPA designations, all references in this document refer to the Canadian designation.

CPA candidate:

Individuals who are registered with a provincial or regional body and:

- are enrolled in a CPA Professional Education Program (CPA PEP), either through the profession’s CPA PEP or through an accredited graduate level program offered by a post-secondary institution; or
- have completed the CPA PEP modules and have yet to successfully complete the Common Final Examination (CFE), and/or their practical experience requirements.

Note that the terms “candidate” or “student” may be used by provincial/ regional bodies, depending on provincial/regional regulation. See *CPA student.*

CPA certification program:
All elements of the CPA program required for certification, including academic prerequisites, the CPA Professional Education Program, the Common Final Examination, and qualifying practical experience.

CPA Competency Map:
The CPA publication that profiles the competencies required of a CPA on the path to, and upon, certification. The competency statements and defined proficiency levels for practical experience are modified from those in the *CPA Competency Map*. These adjustments were made to reflect what CPA students/candidates are expected to demonstrate through practical experience.

CPA experience verification:
The CPA practical experience model in which commences when CPA students/candidates are employed in any position that allows them to gain experience in at least one sub-competency area at least Level 1 proficiency. The experience is approved by a provincial/regional body as the experience is gained.

CPA pre-approved program:
Programs offered by employers that allow CPA students/candidates to satisfy all of the practical experience requirements within the required minimum term of practical experience. Pre-approved programs are monitored by the profession to ensure the approved training program is being followed.

CPA review
For purposes of practical experience, CPA review includes CPA students/candidates performing self-assessments of the level of proficiency developed for each competency area, and a provincial/regional body assessing the experience of CPA students/candidates. The CPA review is called "Assessment" in the CPA PER. See also *Reporting*, *Competency area* and *Proficiency level*.

CPA student:
Individuals registered with a provincial/regional body and working towards prerequisites for admission to CPA PEP — either in CPA preparatory courses or in recognized courses and programs offered by post-secondary institutions.

Note that the term "student" may be used by provincial/regional bodies to refer to CPA candidates, depending on provincial/regional regulation.

See *CPA candidate.*

Depth:
The requirement for CPA students/candidates to gain proficiency in all technical competency sub-areas relating to one competency area, with at least two competency sub-areas being at Level 2 proficiency. The remaining competency sub-areas need to be at least at Level 1 proficiency. See also *Breadth*, *Core*, *Competency sub-area and competency statements*.

Enabling competencies:
The essential skills for ethical behaviour, decision making, problem-solving, communication, and leadership required of a professional accountant. See also *Competency area*, the *CPA Competency Map*, and *Technical competencies*.

Foundational level:
An employment position in which the majority of technical proficiency is at Level 0, with only one competency sub-area at Level 1 proficiency.

Mentor:
A CPA, or another individual otherwise approved by a provincial/regional body under the requirements contained in the CPA PER, who provides guidance to CPA students/candidates on competency development, and who models and facilitates the understanding of the CPA profession's values, ethics and attitudes.

Practical experience reporting tool (PERT):
The online tool for CPA students/candidates to report their practical experience. PERT is used in all provinces/regions, with the exception of Quebec.

Pre-approved program leader:
The senior CPA responsible for an office's preapproved program(s). This individual is sufficiently senior to adjust the duties of CPA students/ candidates to provide opportunities to obtain the technical and enabling competencies required of the training program. See also *CPA pre-approved program*, *Mentor* and *Supervisor*

Proficiency level:
At the point of certification, CPA students/candidates are expected to demonstrate competence (a combination of attitude, skill, and knowledge) at defined levels of proficiency. Three distinct and progressively higher levels of proficiency are described, reflecting the increase in the ability of CPA students/ candidates throughout the program. Complexity, circumstance, and autonomy

are considered in determining proficiency levels. Generally, as complexity increases and/or routine work decreases and/or autonomy increases, the proficiency level increases.

There are three levels of proficiency:

1. Level 0 — Experience that is at an administrative or clerical level.
2. Level 1 — Experience that is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy.
3. Level 2 — The experience level expected of a newly certified CPA. See also *Autonomy*, *Circumstance*, and *Complexity*.

Provincial/regional body:
A professional accounting body that is a member of CPA Canada.

Reporting:
CPA students/candidates are required to capture all practical experience in experience reports. The reports contain factual information such as the type of experience being obtained (through experience verification or through a pre-approved program) and duration, as well as an assessment of the experience.

Secondment:
Qualifying experience obtained outside of the pre-approved program that does not require CPA students/candidates to switch to experience-verification.

Self-employed:
Individuals who work under contract or in a consultative capacity for someone other than themselves are not considered to be self-employed.

Supervisor:
The person to whom CPA students/candidates report. In experience verification, the supervisor verifies that the experiences of CPA students/candidates are appropriately reflected in experience reports. In pre-approved programs the supervisor assigns work according to the program. Ideally, the supervisor is also a professional accountant. See also *Mentor.*

Technical competencies:
The abilities expected of professional accountants and performed by professional accountants in many roles in public practice, industry, and the public sector.

For purposes of practical experience, the required technical competencies have depth, breadth and core proficiency standards. See also *Competency area*, *CPA Competency Map*, *Depth*, *Breadth*, *Core* and *Enabling competencies*.

Appendix

Below are definitions of the fields and terms you will see throughout PERT. For the purposes of this appendix, we will refer to both candidates and students as 'future CPAs'

Future CPA's Home

The future CPA's Home page displays any upcoming or outstanding action items and an overview of what requirements have been reported.

This page is visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The future CPA's *Home* page will display the following:

Reporting Status	Indicates the future CPA's current status in fulfilling the practical experience requirements. • **Pre-assessment Required**: Current employment has not yet been approved for reporting. • **Pending Enrolment**: Currently awaiting employment confirmation from their program manager. • **In Progress**: Qualifying employment has been approved. Experience reporting can begin if a mentor's name has been included in the profile. • **Unemployed**: Currently unemployed or not employed in a qualifying role. • **PER Standard Met**: Future CPA has met all the practical experience requirements.
PER Start Date	The date set once the future CPA is approved for reporting and have added their mentor. Once this date is set, reporting can begin.
Experience Route	This is the "route" the future CPA is reporting experience through. • **Pre-Approved Program Route (PPR)**: Working within a pre-approved program where the employer ensures exposure to all the required experience. • **Experience Verification Route (EVR)**: Not employed in a pre-approved program, this self-directed, flexible route has more touchpoints. • **Unemployed**: Unemployed, or not employed in a qualifying role.
Mentor	The CPA who is supporting the future CPA throughout their practical experience. A mentor is required before the future CPA can get a PER Start date.

Next CPA Review	Either displays a specific date or “Upon Completion”. • **Date** displays the next scheduled date experience reports are required to be sent to the provincial/regional CPA body for CPA Review. • **Upon Completion** means a CPA Review is only required when Core/Breadth/Depth, Enabling and Duration are all reported as “Met”. A CPA Review is also required if the future CPA changes jobs.
Next Experience Report Date	The date displayed triggers a notification reminder for the future CPA to document their experience. Once they have completed their first report, they will be prompted to enter a preferred date for their next reminder. **Note**: future CPAs are required to report experience semi-annually.
Action Item	Displays any upcoming or outstanding items that a future CPA is required to complete as part of the practical experience reporting process. Penalties may apply if items are not completed.
Total Eligible Duration	This is a calculation of all qualifying duration reported and eligible to be recognized.
Competency Requirements	This is a display of each competency (Technical – Core, Depth and Breadth, and Enabling) and whether it has been reported as “met” or “not met”.

Program Manager or Program Leader Home

This page will display any pending items.

This page is only visible to program managers and program leaders and only displays the section for the role you have.

The program manager and program leader Home page will display the following:

Program Leader	Displays in the menu if you are a program leader. • **Complete My Declarations:** Displays future CPAs who have requested a CPA Review and requires you to complete your declaration. • **Export Program Reports:** Access reports of the future CPAs within your program: — Students/candidates in your pre-approved program — Students/candidates not in compliance
Program Leader Declaration(s)	Displays if you are a program leader and one of the future CPAs in the program has requested a CPA Review and requires you to complete your declaration. • **Name**: Displays the name of the future CPA. • **Program**: Displays the program the future CPA is enrolled in. • **Provincial/Regional Body**: Displays the provincial/regional CPA body the future CPA is registered with.
Program Manager	Displays in the menu if you are a program manager. • Manage My Programs: Here you can view all future CPAs enrolled in your program. • Complete My Verifications: Displays future CPAs who have requested a CPA Review and requires you to complete your verification before it is forwarded on to the program leader. • Export Program Reports: Access reports of the future CPAs within your program: — Students/candidates in your pre- approved program — Students/candidates not in compliance — Pending Program Leader Declarations
Employment Confirmation(s)	Displays if you are a program manager and a future CPA has indicated that they are employed in your program, but you have not yet confirmed it. • Name: Displays the name of the future CPA. • Start Date: Displays the date the future CPA indicated as their start date of the program. • Mentor: displays the name of the mentor the future CPA indicated in their profile. • Provincial/Regional Body: Displays the provincial/regional CPA body the future CPA is registered with.
Pending Verification(s)	Displays if you are a program manager and one of the future CPAs within the program has requested a CPA Review which requires the program manager verification before it is forwarded on to the program leader. • Name: Displays the name of the future CPA. • Program: Displays the program the future CPA is enrolled in. • Provincial/Regional Body: Displays the provincial/regional CPA body the future CPA is registered with.

Experience reports

The future CPA's *Experience Reports* page displays a list of all experience reports.

These experience reports are how a future CPA documents their development toward the required practical experience competencies. The provincial/regional CPA body will review these reports and determine whether the practical experience requirements have been met.

This page is visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The *Experience Reports* page will display the following:

Report Details	Indicates the current status of the experience report. • **New**: Future CPA has created the report but has not completed it. • **Follow-up**: Indicates that an update/correction needs to be made. • **Verification Requested**: The report has been sent to the supervisor to verify the factual accuracy of the experience reported. *Only relevant for secondment or experience verification type report(s) • **Admin Assess**: An exception has occurred. The PERT administrator will assess it to determine what is needed. • **Verified**: The report has been completed and is ready to be sent for CPA Review if due. • **Reviewed**: The CPA reviewer has reviewed this report. It cannot be edited any further.
Report Type	Indicates what type of experience is being reported: • **Current Experience**: Experience obtained after the PER Start Date. • **Prior EV**: Experience obtained before the PER Start Date gained in the Experience Verification Route. • **Prior PPR**: Experience obtained before the PER Start Date gained in the pre-approved program route. • **Catch up**: An exception report should be used only if instructed to by the provincial/regional CPA body.
Report Period	This indicates the time period this report covers. Experience reported in this report should have been obtained during this report period. The report period calculates towards the duration requirement.
Employer	Displays the employer of the future CPA from the report period.
Position	Displays the position (job title) of the future CPA from the report period.
View	Click on this button to view the experience reported.

Inside an Experience report

On the *Experience Reports* page, clicking to view an experience report will open to the *Report Details*. You will see there are five sections to an experience report on the progress bar.

These sections are all visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The sections contain the following:

Report Details	Contains the overall details of the experience report (for example, the employment information and supervisor information). All PERT users can **print** any experience report. Using this function will display all sections of the report on one page.
Technical Competencies	Contains a list of each technical competency. • **Competency Area**: Clicking on each competency area or the + will direct you to the sub-competency details for that competency area. • **Your Sub-Competencies**: Indicates which sub-competencies have been reported and/or verified (if required). Clicking on the competency area is how the future CPA reports their experience within each sub-competency. Supporters can also click into each competency area or the + and view the reported experience. Note: the (?) contains more information about the terms and guiding questions to help the future CPA know which technical competency to report against in relation to their job.
Enabling Competencies	Contains a list of each enabling competency. • **Enabling competency**: Clicking on each question or the + will direct you to the details for that question. • **Answered**: Indicates which questions have been answered. • **Self-assessed proficiency**: displays the self-assessed proficiency if the future CPA has entered one. • **CPA reviewed proficiency**: displays the CPA reviewed proficiency if the report has been reviewed. The CPA reviewed proficiency overrides the self-assessed proficiency. Summary Questions are also required if any enabling competency question has been answered. • **Summary question**: Clicking on each question or the + will direct you to the details for that question. • **Answered**: Indicates which questions have been answered. Clicking on each question is how the future CPA answers them. Supporters can also click into each question or the + and view the reported experience. Note: the (?) contains supporting information to help the future CPA answer the enabling competency questions
Notes	Here you can view any Notes that have been entered.
Attachments	Here you can view any attachments on this report.

Consolidated Summary

The future CPA's *Consolidated Summary* page displays a list of all experience reports. Here you can consolidate all experience reports to see a full summary of what has been reported.

This page is visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

Select the specific experience reports or select all and click **VIEW SUMMARY**.

The future CPA's *Consolidated Summary* page will display the following:

Duration Requirement	This section provides an overview of leave, any duration penalties, and duration required adjusted for the leave allowance and penalty.
Competency Assessment	This section matches the competencies the future CPA reported against the practical experience requirements of core, breadth, depth and enabling.
Enabling Competencies	To view more details of the enabling competencies, reported click on the +.
Technical Competencies	To view more details of the technical competencies reported, click on the +.

Mentor Meetings

The future CPA's *Mentor Meetings* page displays a list of all mentor meetings. This is how future CPAs and mentors document their required meetings.

This page is visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The *Mentor Meetings* page will display the following:

Status	Indicates the current status of the mentor meeting: • **Requested**: indicates that a meeting has been requested, but not yet completed. The mentor is responsible for completing this. • **Completed**: indicates that this meeting has been completed. No edits can be made. • **Cancelled**: indicates that this meeting has been cancelled. No edits can be made.
Meeting date	Indicates the date this meeting took place. The mentor will enter a date when completing the meeting. It may be blank if the meeting took place before 2019
Mentor	This indicates the mentor who completed this meeting.
View	Click on this button to view the details of the meeting and and/or complete it if necessary.

Mentor Meeting Details

On the *Mentor Meetings* page, clicking to view a mentor meeting will open it and display the details.

Mentor meeting details are visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The *Mentor Meetings* page will display the following:

Mentor	This indicates the mentor who completed this meeting.
Meeting Status	Indicates the current status of the mentor meeting: • **Requested**: indicates that a meeting has been requested, but not yet completed. The mentor is responsible for completing this. • **Completed**: indicates that this meeting has been completed. No edits can be made. • **Cancelled**: indicates that this meeting has been cancelled. No edits can be made.
Meeting Date	Indicates the date this meeting took place. The mentor will enter a date when completing the meeting. It may be blank if the meeting took place before 2019.
Meeting Statements	These statements along with the comments,provide a quick over-view of what was discussed in the meeting and whether the future CPA is on track with their reporting.
Comments	These comments along with the meeting statements, provide a quick overview of what was discussed in the meeting and whether the future CPA is on track with their reporting.
CANCEL (BUTTON)	If the meeting is in a Requested status, the future CPA and mentor can cancel it to indicate the meeting never took place.

CPA Reviews

The future CPA's *CPA Reviews* page displays a list of all CPA Reviews.

Future CPAs request a CPA Review of their experience report(s) to get their experience recognized by their provincial/regional CPA body.

During a CPA Review, the self-assessed proficiency and details within each experience report will be assessed to determine whether they have been reported accurately and/or the practical experience requirements have been met.

This page is visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The *CPA Reviews* page will display the following:

Requested	This indicates the date the future CPA originally requested the CPA Review.
Completed	This indicates the date the CPA Review was completed. If it has not yet been completed, this will be blank.
Status	Indicates the current status of the CPA Review: • **Data Check**: The CPA Review requires program manager verification.. • **Certification Requested**: The CPA Review requires program leader certification. • **Assessment Requested**: The CPA Review is with the provincial/ regional CPA body but has yet to be assigned to a CPA Reviewer. • **Required**: The CPA Review has been assigned to a CPA reviewer. • **Follow-up**: The CPA reviewer has requested additional information before they can complete the CPA Review. Once changes have been made, the CPA Review needs to be re-submitted. • **Completed**: The CPA Review is complete. • **Cancelled**: The CPA Review has been cancelled.
View	Click on this button to view the details of the CPA Review. Here a future CPA can view any comments provided and program managers/program leaders can verify/certify the CPA Review.

CPA Review Details

On the *CPA Reviews* page, clicking to view a CPA Review will open it and display the details.

CPA Review details are visible to the future CPA as well as any supporter (program manager, program leader and/or mentor) who is connected to them.

The *CPA Review* will display the following:

Type	There are two types of CPA Reviews: • **Pre-assessment:** This is used when a future CPA in EVR needs to have their employment assessed and determined that they are in a qualifying role. (PPRs do not require a pre-assessment). • **Assessment**: Any other time a future CPA requests a CPA Review, this is to have their experience assessed.
Review Reason	There are five reasons why a future CPA would need a CPA Review: • **12-Month Assessment**: A requirement for EVR only. After 12 months of experience, the CPA Reviewer will check the future CPA's experience and identify whether they are on-track. • **Change of Job Assessment**: Required for any future CPA changing jobs while reporting practical experience. • **Completion Assessment**: This should only be used if all the PER requirements have been met. • **Student Requested**: Optional. At any time, future CPAs can request a CPA Review to check whether they are on-track (additional details are required to identify why the future CPA is requesting the CPA Review). • **Profession Requested**: The CPA reviewer will have specifically requested for the future CPA to use this reason.
Status	Indicates the current status of the CPA Review: • **Data Check**: The CPA Review requires program manager verification. • **Certification Requested**: The CPA Review requires program leader certification. • **Assessment Requested**: The CPA Review is with the provincial/regional CPA body but has yet to be assigned to a CPA Reviewer. • **Required**: The CPA Review has been assigned to a CPA Reviewer. • **Follow-up**: The CPA reviewer has requested additional information before they can complete the CPA Review. Once changes have been made, the CPA Review needs to be re-submitted. • **Completed**: The CPA Review is complete. • **Cancelled**: The CPA Review has been cancelled.
Date Created	This indicates the date the future CPA originally requested the CPA Review.
Program Manager Comments	This displays any comments provided by the program manager provided during their verification. This will be blank if program manager verification is not required.

<table>
<tr><td>Program Leader Comments</td><td>This displays any comments provided by the program leader provided during their certification.

This will be blank if program manager leader is not required</td></tr>
<tr><td>CPA Review Comments</td><td>This displays any comments the CPA reviewer provided.

This will be blank if the CPA Review has not been completed.</td></tr>
<tr><td>CPA Administrators Only</td><td>This section is for administrative purposes and only displays for future CPAs in PPR. Future CPAs in EVR will not see this section.
• Date/Leave Declaration: Displays whether the program leader has agreed or disagreed to the Date/Leave Declaration.
• Mentor Meeting Declaration: Displays whether the program leader has agreed or disagreed to the Mentor Meeting Declaration.
• Mentor Review Declaration Other Comments: Displays comments on why program leader disagreed to the Mentor Meeting Declaration.
• Charge Hours Declaration: Displays whether the program leader has agreed or disagreed to the chargeable hours.
• All 30-Month Declaration: Displays whether the program leader has agreed or disagreed to the All 30-Month Declaration.
• Not all 30-Month Declaration: Displays whether the program leader has agreed or disagreed to the Not all 30-Month Declaration.
• Departed Declaration: Displays whether the program leader has agreed or disagreed to the Departed Declaration.
• Certified by: Displays the name of the program leader who completed the certification.</td></tr>
</table>

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