

# CPA Mentorship Program

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## What are the objectives of the CPA mentorship program?

To support future CPAs as they acquire the competencies expected of a Professional Accountant, with a focus on developing the enabling competencies, especially through reflective thought.

Enabling competencies reflect the personal attributes of being a CPA. These can be thought of as the essential skills for ethical behaviour, decision-making, problem-solving, communication and leadership. They are pervasive to a CPA's work environment and allow a CPA to function as a competent professional in an increasingly complex and demanding environment.

## Who can be my CPA mentor?

- A Canadian member (CPA, CA, CMA, CGA) in good standing
- A member in good standing with a professional accounting body with which the profession has an existing agreement requiring no additional Canadian experience to obtain a legacy or CPA designation, or by virtue of an agreement it would otherwise be assessed by a provincial body as being substantially equivalent.
- In all cases, mentors must be approved by a provincial body and successfully complete an orientation session delivered by the profession.
- Mentors and mentees are expected to stay up-to-date on CPA practical experience requirements.

## What's the role of the CPA mentor?

CPA mentors provide guidance on the competency development of the CPA student/candidate, and models and facilitates the development of the profession's values, ethics, and attitudes. CPA mentors must meet at least twice each year with CPA student/candidate (in-person, via phone, Skype, etc.) to discuss

competency development as recorded in the CPA experience reporting tool and to identify strategies for further development.

While CPA mentors may also discuss competency development with the supervisor of the CPA student/candidate, they are expected to maintain confidentiality about their progress.

CPA mentors are required to document any unresolved competency development concerns within the CPA experience reporting tool, but are not responsible if the CPA student/candidate does not develop competencies as expected.

### CPA mentors are not expected to:

1. Verify the accuracy of future CPAs' competency development
2. Assist future CPAs to progress through their professional education program
3. Help future CPAs find employment
4. Have detailed knowledge of the CPA certification program
5. Be a CPA competency map expert
6. Take responsibility for ensuring future CPAs develop required competencies

## What is my role as a student/candidate?

As a candidate, you are required to meet with your mentor at least semi-annually to discuss your progress toward satisfying the CPA PER, with an emphasis on the development of the enabling competencies. Semi-annual meetings are a minimum requirement and most future CPAs will meet with their CPA Mentors more frequently, especially in the first six months of their relationship as they establish rapport and trust.

While there is no defined time commitment for mentoring relationships, mentors and mentees can expect to spend an average of 15 hours per year on mentoring activities. The frequency and duration of meetings are determined by you and your mentor based on your mutual needs, provided you satisfy the minimum requirement of semi-annual meetings.

## Can I choose my own mentor?

CPA students/candidates working towards the experience verification route can choose their own CPA mentor, assuming there is agreement with the CPA mentor and the mentoring relationship is compliant with the following:

- The CPA mentor cannot be subordinate to the CPA student/candidate.
- While the employer of the CPA student/candidate can be an audit client of a CPA mentor's employer, the CPA mentor cannot be a part of the team assigned to the client.
- CPA mentors cannot be a family member. A family member means an individual's spouse, common-law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual.

For CPA students/candidates working towards the pre-approved program route, CPA students/candidates will be matched with an approved CPA mentor.

## How do I find a CPA mentor?

CPA students/candidates working in a pre-approved program will be matched by their employer. CPA students/candidates who choose experience verification are required to find a CPA mentor to maximize the potential fit. For tips on how to find a mentor please go to the following link [here](#).

Your provincial/regional body will help match CPA students/candidates with qualified CPA mentors if they are unsuccessful in finding a CPA mentor. The criteria for matching will be based on geography and sector; any specific requirements will also be taken into consideration. The contact information for each CPA provincial/regional body can be found on the CPA Canada website [here](#).

Note: Prior to matching you with a mentor, your provincial/regional body will send you a form to complete entitled, "CPA Candidate Declaration and Request for a Mentor Form".

## What is the time commitment required from a CPA student/candidate?

CPA students/candidates must meet with their CPA mentor at least semi-annually. The number of actual meetings and the time per-meeting is based on achieving learning outcomes. Most CPA students/candidates will require less than 15 hours of mentorship per year with investment of time likely happening at the beginning of the relationship. Over the lifecycle of the mentoring relationship, the time spent per meeting might look like:

- *Month 1:* finalize mentoring agreement between CPA mentor and CPA student/candidate (optional, but recommended)
- *Month 2:* get to know each other and begin learning plan
- *Month 3:* relationship building
- *Month 6:* solid trust established and learning well underway: exploring, practicing, reflecting, gaining feedback
- *Month 12 & semi-annually thereafter:* update learning plan (timing may be more, depending on learning needs)
- *Wrap-up: 6-8 months before completion:* start discussions to windup formal relationship

## How long is the commitment?

The minimum term of practical experience is 30 months (24 months in Quebec) of relevant, paid employment. Ideally, a CPA mentor will stay with the CPA student/candidate until that individual has completed his/her CPA practical experience requirements.

## Are CPA mentors compensated, either financially or through verifiable CPD?

CPA mentors are volunteer-based positions.

## What are the practical experience requirements for future CPAs?

To satisfy the CPA practical experience requirements for certification, CPA students/candidates must:

- Complete a minimum term: at least 30 months (24 months in Quebec) of relevant, paid employment
- Develop and demonstrate competence: Technical — minimum breadth, depth, and core standards; Enabling — all five enabling competency areas.
- Be appropriately supervised and mentored
- Report and assess the experience: CPA students/candidates must report their experience and self-assess their level of proficiency; profession must assess all practical experience. For more information please review the CPA Practical Experience Reporting Requirements factsheet [here](#).

Experience can be gained in experience verification and/or pre-approved programs. Experience verification allows future CPAs to demonstrate competence and have relevant experience recognized, as it is gained, at an employer of choice. Employers offering pre-approved programs have had them approved by the profession in advance and they have been designed to provide future CPAs all the required experience within 30 months (24 months in Quebec). For more information please review the CPA Practical Experience Competencies factsheet [here](#).

## In situations where the CPA mentor is not working for the same organization as the CPA student/candidate, how are conflicts of interest addressed?

In situations where the CPA mentor is not employed within the same organization as

the CPA student/candidate, the CPA mentor-CPA student/candidate relationship must comply with any terms set by the CPA student/candidate's employer. If conflicts of interest are identified, they will be addressed through a letter of agreement. A sample agreement will be provided by the profession.

- If CPA mentors and the CPA student/candidate work together, the CPA mentor cannot be subordinate to the CPA student/candidate.
- The employer of a CPA student/candidate can be an audit client of a CPA mentor's employer but the CPA mentor cannot be a part of the team assigned to the client.
- CPA mentors cannot be a family member. A family member means an individual's spouse, common-law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual.
- CPA mentors cannot charge any fee to CPA student/candidate.
- CPA mentors can be involved with the CPA Certification Program (either as a volunteer or employee), but cannot be engaged by the profession to approve the future CPA's experience reports.

## Does my mentor have to be working in my industry, or the same organization?

CPA students/candidates who are working towards their practical experience requirements through the experience verification route can have any qualified CPA mentor, regardless of industry or company. The success of the mentorship program is largely attributable to a successful match between CPA mentor and CPA student/candidate - working within the same company, industry or sector can increase the probability of a successful match.

It is the responsibility of the pre-approved program to identify and match a CPA student/candidate with an approved CPA mentor.

### Can I change mentors at any point?

Ideally, a CPA student/candidate will stay with their CPA mentor until that individual has completed his/her CPA practical experience requirements. We appreciate situations may require a CPA mentor to stop mentoring a specific individual, or withdraw from the mentorship program all together. The profession will work with the CPA student/candidate and CPA mentor on a transition plan.

### Does my mentor need to be a competency map expert?

No. CPA mentors must successfully complete a mandatory orientation webinar that will provide a sufficient overview of the CPA Certification Program. CPA mentors are not expected to have a detailed understanding of the CPA Certification Program or become experts with the competency requirements of CPA students/candidates. The profession assumes overall responsibility for ensuring CPA students/candidates meet the competency requirements while CPA mentors are expected to provide guidance and support on how CPA students/candidates can develop, or improve, their level of proficiency, with a focus on developing the enabling competencies.

### Do I have to meet with my mentor in-person?

Meetings may be in person, by phone or other form of communications technology such as Skype or Facetime, but they must be synchronous. Written communication such as e-mail or text, does not qualify as a meeting. These latter forms of communication can provide additional support, if required.

### What are the enabling competencies?

Enabling competencies reflect the personal attributes of being a CPA. These can be thought of as the essential skills for ethical behaviour, decision-making, problem-solving, communication and leadership. They are pervasive to a CPA's work environment and allow a CPA to function as a competent professional in an increasingly complex and demanding environment.

The enabling competencies are grouped into five key areas. By the end of the term of the practical experience, future CPAs are required to develop all of the five enabling competencies to the level expected of a newly certified CPA.

1. Professional and Ethical Behaviour
2. Problem-Solving and Decision-Making
3. Communication (oral and written)
4. Self-Management
5. Teamwork and Leadership

Please see Appendix B of the CPA PER Guide found [here](#).

### How am I expected to demonstrate and self-assess my level of proficiency for enabling competencies?

Future CPAs must demonstrate how they have drawn on the enabling competencies while developing the technical ones. They do this by answering five three-part questions which allow them to describe a situation, its implications towards developing and achieving enabling competencies and how what they have learned will affect their future behaviour for each of the five enabling competency areas.

When looking back at a future CPA's experience in developing enabling competencies, the three parts of question seek to ask 'what?', 'so what?' and 'now what?'