CHARTERED PROFESSIONAL ACCOUNTANTS

Pre-approved Program (PPR)

Getting Started in PERT

Effective April 1, 2018

CPA provincial/ regional bodies	CPA Practical Experience Requirements (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: • PER/PERT inquiries: cpabcper@bccpa.ca • Mentor inquiries: Mentor@bccpa.ca Phone: 604.872.7222
CPA Canada — International	Email: internationalinquiries@cpacanada.ca
CPA Manitoba	Email: practicalexperience@cpamb.ca Phone: 204.943.1538
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 Introduction

Qualifying Practical Experience

In addition to formal education and successful completion of the Common Final Examination, the CPA certification program requires future CPAs to complete a term of relevant practical experience. The minimum required term is 30 months (24 months in Quebec) of paid employment during which future CPAs demonstrate that they have gained the professional knowledge, skills, values, ethics and attitudes required for entry to the CPA profession. This minimum employment period includes allowances for time off (such as vacation, illness, and study leave).

Future CPAs are required to use the Practical Experience Reporting Tool (PERT) to update their experience reports at least semi-annually. These reports are assessed by your provincial/regional bodies. For more information, see the *CPA Practical Experience Reporting Requirements factsheet*.

Welcome to PERT

Future CPAs are expected to document their development of technical and enabling competencies for it to be assessed and recognized by the profession.

Your experience must be documented within the PERT and this guide outlines how to create your PERT profile after logging into PERT for the first time.

You will only be able to create a profile after successfully completing the mandatory CPA Practical Experience Orientation webinar[1] in Brightspace (D2L), the profession's online learning platform.

Practical Experience Orientation Webinar[1]

Future CPAs are required to complete and achieve a passing score of 60% on the CPA Practical Experience Orientation webinar in D2L *before* they can gain access to PERT. Once a student has achieved a 60%, they must wait one business day to access PERT.

Note: You will not receive notification once you are granted access to PERT simply wait one business day then log into PERT.

1 Students registered with CPA Ontario are not required to complete the CPA Practical Experience Orientation webinar.

2 Create PERT Profile

To log onto PERT for the first time, follow these steps.
Students/candidates from Ontario:

1. Go to the CPA Ontario website
2. Use your CPA ID and password to access PERT

Students/candidates from Western Canada (BC, AB, SK and MB):

1. Go to the CPA Western School of Business website
2. Enter your email address and password to access PERT

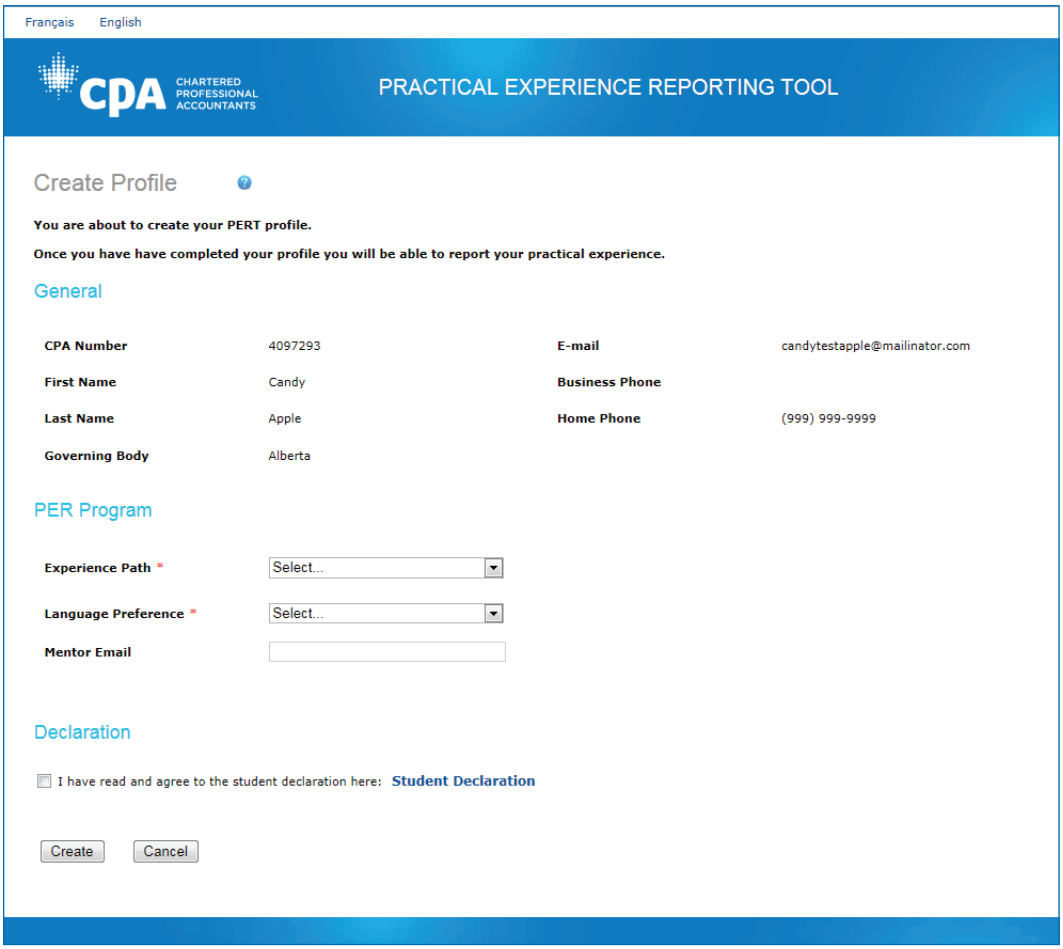
For future CPAs in Ontario or Western Canada, the information in the General section is populated by data stored in your provincial/regional body contact file.

Students/candidates in the Atlantic region or international students/candidates:

1. Go to PERT
2. Click **Create profile**
3. Fill in the required fields

Students/candidates in the Atlantic region or international students/candidates will need to input this information.

Review all fields in this section for accuracy. If you find any discrepancies, please contact your provincial/regional body immediately.



Select Experience Route

The process to create your PERT profile is different depending on which experience route "Experience Verification" or "Pre-Approved Program" you are taking.

Experience Verification (EVR)

This flexible route allows future CPAs to demonstrate competence and have relevant experience recognized, as it is gained, at an employer of choice. Future CPAs complete detailed experience reports in PERT that are assessed by the profession at key milestones. Supervisors review and attest to the accuracy of experience reports.

If you are working in the experience verification route (EVR), please refer to *EVR - Getting started in PERT.*

Pre-Approved Program (PPR)

Employers offering these types of programs have had them approved by the provincial professional body in advance. These programs have been designed to provide all future CPAs all the required experience within 30 months.

For more information on the two CPA Practical experience routes, please visit the CPA Canada website.

Unemployed

If you are a registered CPA student with the profession, whether or not you have a mentor, setting up a PERT Profile is a very important step. For this reason, you may set up your profile as an "unemployed" student/candidate. "Unemployed" can be a temporary profile state for intermittent or temporary periods of unemployment. This state may be changed when you have employment at which time you will be employed either the experience verification or pre-approved program route. Co-op students who return to school are considered unemployed while in school. CPA students/candidates are required to report changes in their employment within 90 days as per Section 6.3 *Changes in Employment of CPA Harmonized Practical Experience Policies*.

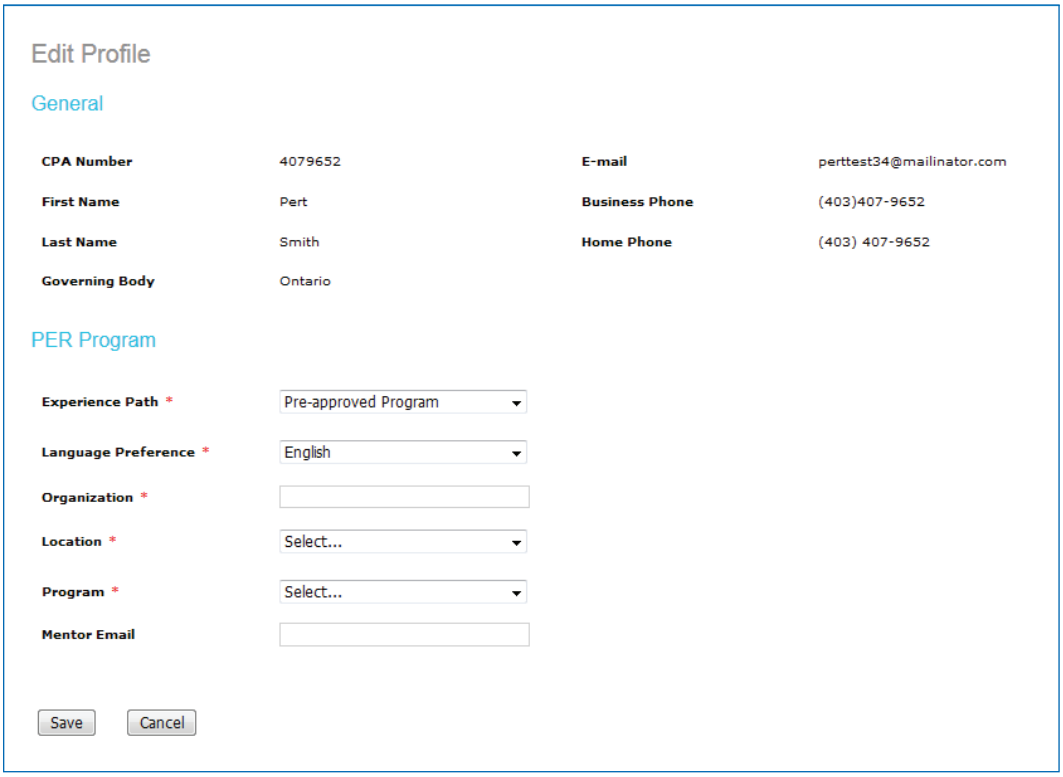
Note: remember if you move into a status of *Unemployment* from being actively employed in either a pre-approved training position or an experience verification employment position, recognition of employment duration is put on hold during periods of unemployment, and your return to an employed state will necessitate a new confirmation of employment (PPR) or a new pre-assessment (EVR).

PERT Profile: Initial Creation

Under Experience Path — Select Pre-Approved Program

Future CPAs employed in Pre-Approved Programs, must indicate the following on their PERT Profile:

1. Select Organization from drop down list
2. Select location from drop down list
3. Select program from drop down list
4. Input their mentor email address **



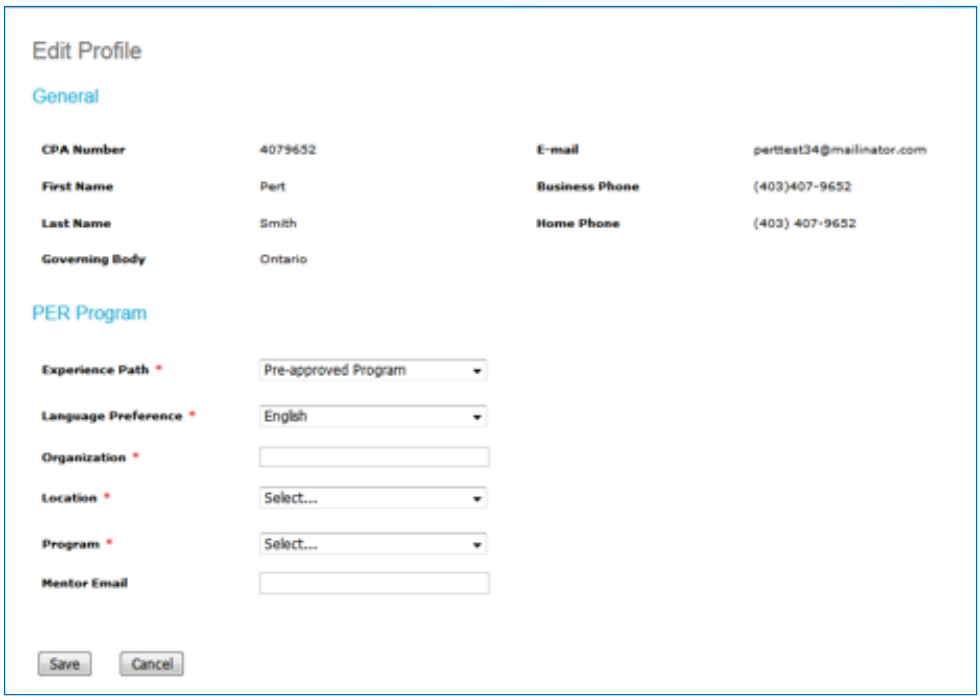
**As a future CPA employed in a Pre-approved Program, it is the responsibility of the Pre-approved Program employer to provide you with an approved CPA mentor. If you are unsure of who your CPA mentor is, you should contact your employer to be provided with one.

PERT Profile: Adding a CPA Mentor

Future CPAs can create a profile without entering your CPA mentor's email address. However, your term of practical experience cannot be recognized until you have a CPA mentor in place. In other words, the "clock" (a student's/candidates PER Effective Date) which measures the required duration does not start until you have a mentor. Future CPAs are encouraged to identify their mentor within 90 days to avoid delays in recognizing their practical experience.

Troubleshooting — Mentor

- If the organization/location/program is not available please contact your provincial professional body for assistance
- If you receive an error after inputting your CPA mentor's email address into your profile, it could be due to the following:
  - Error 1 – Mentor email not found → please contact your mentor to confirm that have completed the application and that you are entering the correct email address that they registered with
  - Error 2 – Mentor does not belong to selected Organization – PPR students are required to have mentors from the pre-approved program. Verify with your mentor that on their application they checked off that they were part of a PPR and that the mentor has identified the same Organization as on your PERT profile.



Finally, to save your profile:

- Read and "sign" the student declaration
- Click on Save. Your profile is now created.

3 Pre-Approved Program Route (PPR)

Employers offering Pre-Approved Programs (PPR) have had them approved by the provincial professional body in advance. The programs have been designed to provide future CPAs all the required experience within 30 months and the areas of core, depth, and breadth have been pre-defined. Future CPAs following the Pre-Approved Program route only need to request a profession assessment (1) when the future CPA completes the 30 month qualifying period, (2) when the future CPA departs the pre-approved program before completing the qualifying term (i.e change of job, co-op students etc) or (3) if they have prior experience outside of their current pre-approved program.

Once you have completed your PERT profile, you will be directed to the Experience Reports page:

Take a few minutes here to familiarize yourself with your PERT file. Even at this stage, you will see a lot of system-provided important information such as the **PER Status (see Appendix A for PER Status definitions)**. If a mentor is missing from your PERT profile then your PER effective date cannot be set and you will not be able to accumulate practical experience until a CPA mentor is identified on your PERT profile.

PER Effective Date (see Appendix C) is critical in the calculation of the required duration as it is the starting date for experience recognition.

Welcome Email – for Pre-approved Program path

When you have successfully created your PERT Profile, you will also receive a "welcome email" with further instructions. These instructions mirror those presented in the PERT system

Dear [first name],

Thank you for creating your PERT profile. You must now follow the steps below **before your Pre-Approved Program Manager can confirm your enrollment** and any experience can be recognized. You must have an approved CPA Mentor added to your PERT profile in order for qualifying experience to begin. Until you identify a CPA Mentor, you will not be accepted into the program.

1. Access PERT
2. Click **Create New Report** under Experience Reports.
3. Fill in fields denoted by a **single** asterisk. (End Date and Leave Taken can be left blank)
4. Click **Create**

Once you click Create, your Program Manager will receive an email asking to log into PERT to confirm your enrollment in their Pre-Approved Program.

For additional information, refer to the User Guide – Quick Reference, located on the left side of your PERT home page.

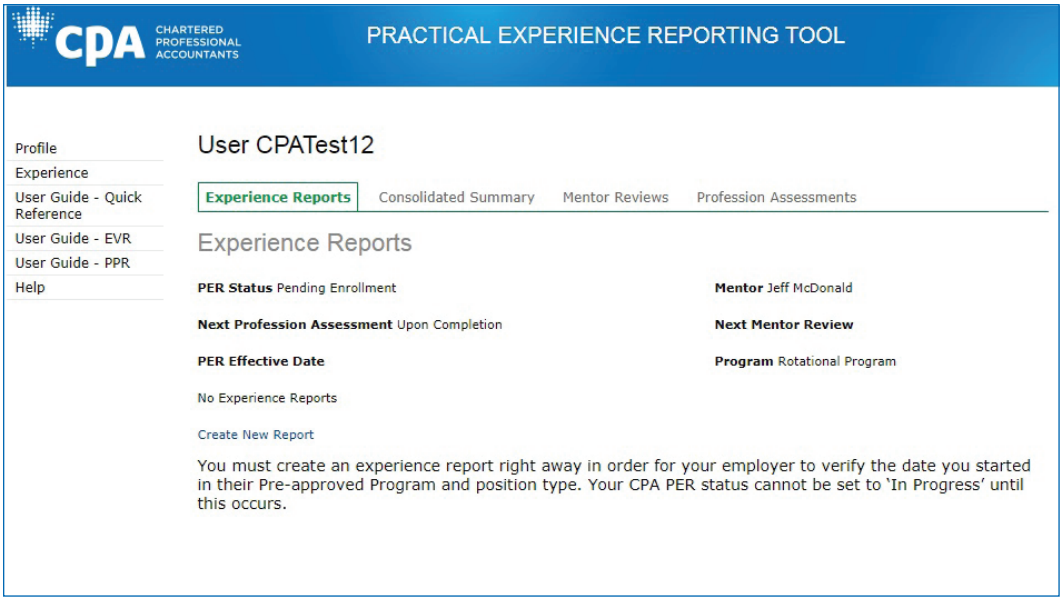
This is an auto-generated message. "Reply to" is not available. For any questions or concerns, please contact your provincial/regional CPA body.

Sincerely,

PERT Administrator

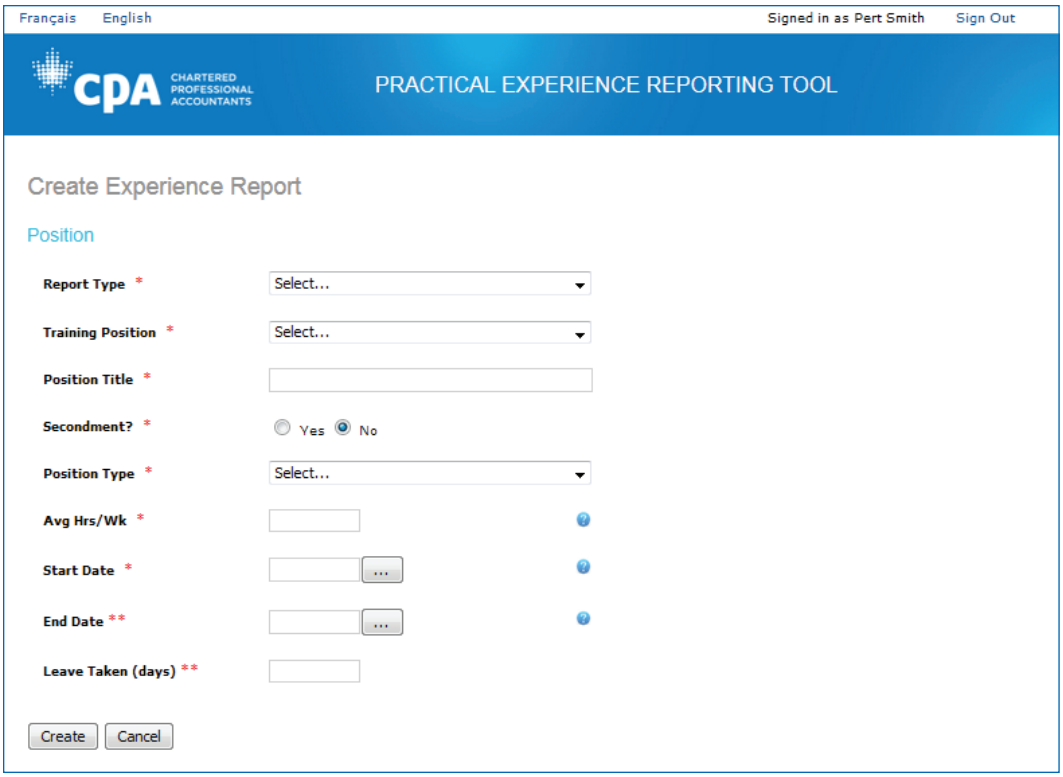
PERT Profile: Creating an initial experience report

Once you have completed your PERT profile, you will be directed to this page:



As a student in a pre-approved program, you must create an experience report **immediately** that includes your job start date. Without an experience report containing your job start date, your employment can not be confirmed and you can not be set to "In progress".

Click "Create New Report"



Select Current Report, then select NO for secondment, and update the following:

- Training position from drop down
- Type your position title
- Select position type from drop down menu
- Indicate avg hours per week
- Update Start Date **please input the date that paid employment began for this position
- End date can be left blank for now, unless contract or co-op and end date is known then enter end date
- Leave Taken – please leave blank for now

Once you have created your PERT profile and created a current experience report there is no further action required until your program manager confirms employment in the pre-approved program. By creating your PERT profile and indicating a pre-approved program, an automatically generated email has been sent to the program manager to log onto PERT and complete the employment confirmation process.

Once the program manager confirms your employment, you would be notified by a system generated email, copy is included for reference. Email will come from PERT Administrator with email address of: no-reply@cpa-services.org.

4 PERT Profile: Employment Confirmed "In Progress"

Once your employment is confirmed by the program manager your PER Status will change from Pending Enrolment to In Progress. If you had identified a mentor when creating your PERT profile, then your PER Effective Date will be populated.

There is a lot of new information here - your PER Status (see *Appendix A* for PER Status definitions) has changed, your review dates have been established, and you definitely need a mentor if you have not yet done so. Note the PER Effective date which will remain blank until a mentor has been identified."

Employment Confirmed in your Pre-approved Program — Email Notification

Dear [first name],

Your employment in your Pre-approved Program has been confirmed by your Program Manager and your PER status has now been changed to “In Progress”.

As a student/candidate in a Pre-approved Program, a CPA Mentor must be assigned to you. If you have not been assigned a CPA Mentor, you must follow up with the Program Manager for your Pre-approved Program as soon as possible. Please be aware that until your PERT profile is updated with your approved CPA Mentor’s email address, your PER Effective Date will not be set and your practical experience duration will not commence.

IMPORTANT NOTES:
- You are required to update and submit your Current Experience report and request a Mentor Review semi-annually. Refer to your Next Mentor Review date as a time guide.

- You are encouraged to submit any experience gained prior to your PER Effective Date as early as possible by submitting a Prior Experience Report and requesting a profession assessment. If you do have prior experience and it is not submitted before completion, then there will be delays to your completion assessment. Students/Candidates can obtain up to 12 months of prior experience.

- Changes to your current employment status (e.g. ending employment, or role/location changes within your current PPR) must be reported to your provincial/regional body by requesting a Profession Assessment within 90 days from the date the change occurred.

For information on how to create an experience report or how to submit a Mentor Review or Profession Assessment, please refer to the User Guide - Quick Reference located on the left side of your PERT home page.

This is an auto-generated message. “Reply to” is not available. If you have any questions or concerns, please contact your provincial/regional CPA body.

Sincerely,

PERT Administrator

5 Next Steps

CPA students/candidates are required to log onto PERT on a semi-annual basis and self-assess their proficiency development by updating their experience reports for technical and enabling competency development achieved during the period. Future CPAs following the Pre-Approved Program route only need to request a profession assessment (1) when the future CPA completes the 30 month qualifying period, (2) when the future CPA departs the pre-approved program before completing the qualifying term (i.e. change of job, co-op students etc.) or (3) if they have prior experience outside of their current pre-approved program. Students/candidates are encouraged to submit prior experience as early as possible to avoid any potential delays at completion. For information on reporting requirements for CPA students/candidates, please see *CPA Practical Experience Reporting Requirements factsheet*. Students/candidates are encouraged to use the QUICK Reference Guide for PERT Tasks that is stored directly in PERT along the left hand side of the PERT landing page.

6 Best Tips

1. Keep your email address current and always check for mail from PERT. Emails auto-generated by the system often have instructions for you to follow.
2. Remember, PERT is for reporting and assessment of your work experience. Explore the Consolidated Summary to track your own progress, however please keep in mind that final approval of your practical experience is based on the assessment of Reviewed experience reports only.
3. Regularly access the information available on the *CPA Certification Resource Centre - Resources for CPA Practical Experience Requirements* to become familiar with all stages of the process.

Appendix A: PER Status Defined

Pending Enrolment — A future CPA that has updated their PERT profile to indicate experience path of pre-approved program. Student/candidate is awaiting employment confirmation.

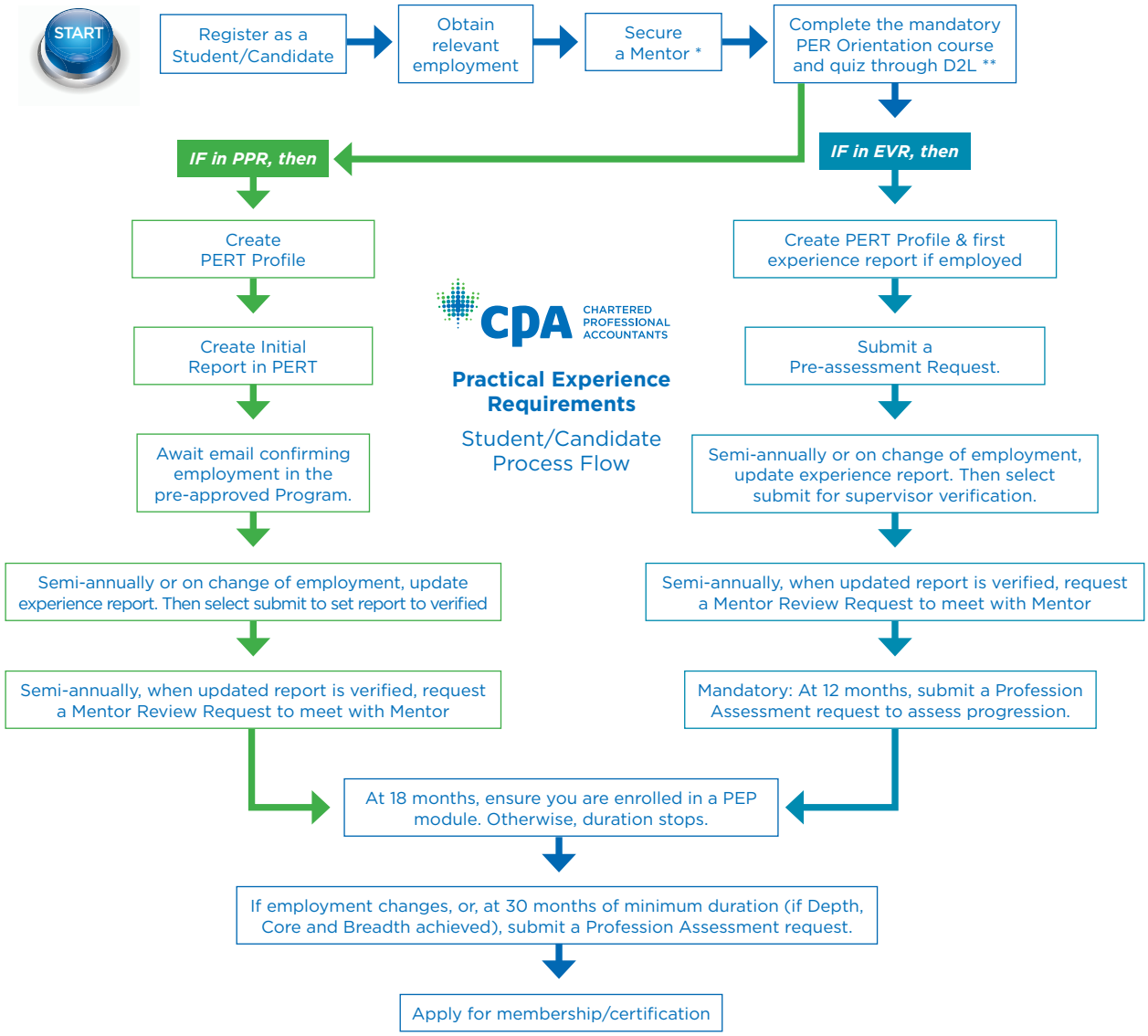
Pre-Assessment Required — A future CPA that has updated their PERT profile to indicate experience path of Experience Verification. Student/candidate must submit pre-assessment to have role assessed by profession

In Progress — Once employment is confirmed or job description is approved, the future CPA is now in progress and able to accumulate practical experience. The future CPA time will only begin once their PER Effective date has been set.

Unemployed — A future CPA who is no longer employed and does not have a current role in progress.

PER Standard Met — A future CPA who has met all the CPA practical experience requirements.

Appendix B: PER Process Flow Chart



* In the pre-approved program route (PPR), your employer will match you with a CPA mentor. In the experience verification route, you are required to secure your own CPA mentor.

** If you are registered with CPA Ontario, you are not required to complete the PER Orientation course and quiz.

Appendix C: CPA Practical Experience Requirements (PER) Effective Date

FREQUENTLY ASKED QUESTIONS

What is the PER Effective Date?
The Practical Experience Requirements (PER) Effective date is the date that practical experience will begin to accumulate towards your total practical experience duration.

Why is the PER Effective Date significant to CPA students/candidates?
Any experience accumulated after the PER Effective date is considered CURRENT experience and is reported through current experience reports. Any experience accumulated prior to the PER effective date is considered prior experience and is reported in either a prior pre-approved program (Prior PPR) or a prior experience verification (Prior EV) experience report within PERT. All CPA students/candidates are eligible to claim up to 12 months of prior experience that they have accumulated in the last 5.5 years that they have accumulated prior PER effective date.

How is the PER Effective Date calculated?
The PER Effective Date is calculated based on the later of your job start date or your CPA registration date (if within the last 90 days), and whether there you identified your CPA mentor in your PERT profile at the time your employment was confirmed. You may have your PER Effective Date calculated up to 90 days prior based on whether your job start date or CPA registration date occurred within the last 90 days, and **if and only if** you identified your CPA mentor in

your PERT profile at the time your employment is confirmed. This is why it is important that you identify your CPA mentor as early as possible and **before** employment is confirmed.

How is employment confirmed?
If you are in the Experience Verification route (EVR), employment is confirmed via PERT when your provincial/regional body reviews and approves the role submitted via a pre-assessment. If you are in a pre-approved program route (PPR), employment is confirmed when your Program Manager confirms your employment in PERT.

If I am a PPR student/candidate, how does my Program Manager know when to confirm employment?
When you update your PERT profile to indicate employment at a specific organization, location, and program, an automatic notification requesting confirmation of your employment is sent to your program manager. It is imperative that you create an experience report once you start employment in order to capture your job start date, otherwise employment cannot be confirmed. Additionally, you will need to identify your CPA mentor in your PERT profile as this is required for your program manager to confirm employment.

Once the PER Effective date is set, does it change?
No, once set, the PER Effective Date will remain in your PERT profile until you qualify for CPA membership or deregisters.

For assistance, please send inquiries to your respective provincial/regional body.

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