

The Pre-Approved Program: Does it Work for my Organization?

Employers can choose to offer a pre-approved program(s) to support training future CPAs to gain the requisite practical experience requirements within the CPA certification program. We recommend employers of future CPAs do the following:

1. Watch the CPA Practical Experience Overview Video at cpacanada.ca/practicalexperience.
2. Read this fact sheet and consider whether a pre-approved program is right for your organization.
3. If you think a pre-approved program might work for your organization, please contact your [provincial/regional body](#) to schedule a meeting.

The CPA certification program consists of academic prerequisites, the CPA Professional Education Program, the final examination and relevant practical experience.

There are two routes through which future CPAs can obtain their practical experience:

- **Pre-approved programs** in which future CPAs gain relevant experience in training positions pre-approved by the profession
- **Experience verification** in which future CPAs demonstrate relevant experience at an employer of their choice

A Pre-Approved Program – Does it Work for my Organization?

When assessing whether a pre-approved program is suitable, employers should ask two key questions:

1. Does my organization hire at least one future CPA each year?
2. Can my organization commit to providing senior-level ownership of the training program?

If the answer to both these questions is 'yes', then your organization should consider adopting a pre-approved program.

Benefits of a pre-approved program:

- **Efficiency** – Significantly less reporting requirements for future CPAs and their employers versus experience verification for organizations that regularly hire future CPAs
- **Certainty** – Practical experience will be completed within 30 months
- **Oversight** – Organization has control over who is in the program
- **Recruitment** – Program can act as a powerful recruitment tool for hiring future CPAs
- **Cost** – No direct cost to obtain and maintain approval status

Flexibility

Organizations should not view pre-approved programs and experience verification as mutually exclusive. For example, in a large organization, the Finance and Audit departments may offer pre-approved programs due to their frequency of hiring future CPAs; however, the Risk Management department may not offer a pre-approved program because it does not have the same resource needs. Through the experience verification route, future CPAs employed in Risk Management can still have their practical experience recognized.

An Employer’s Responsibilities Within a Pre-Approved Program

As a part of the approval process, an organization offering pre-approved programs must commit to meeting the following responsibilities:

- Maintain senior-level ownership of the program by appointing a pre-approved program leader(s).
- Provide a working environment that prepares future CPAs to become certified CPAs through providing supervision, guidance and instruction on practical ethical issues through on-the-job training and progress reviews.
- Offer structured training positions which provide a sufficient range of progressively complex assignments and increasing responsibility to allow the future CPA to achieve the required practical experience technical and enabling competencies within 30 months of employment.
- Ensure future CPAs are documenting their developing competencies in the profession’s online reporting tool (PERT).
- Provide a supervisor and CPA mentor for all future CPAs within the program.
- Provide time away from the office for future CPAs to write any weekday examinations.

Brief Overview of the CPA Practical Experience Requirements for Future CPAs

There are five common key elements of the practical experience requirements, regardless of which route a future CPA chooses:

1. **Qualifying experience** from relevant employment of at least 30 months.
2. **Appropriate supervision** from a designated supervisor. The supervisor is responsible for assigning the future CPA the required experience in a pre-approved program or, within an experience verification route, authenticating that the recorded experience within the experience report is factually accurate.
3. **Reporting and self-assessment** is captured in PERT, and self-assessed by the future CPA at least semi-annually.
4. **CPA Mentorship** from an approved CPA mentor who meets semi-annually with the future CPA to review progress.
5. **Assessment by the profession** at key milestones within the program.

Key Differences of Pre-Approved Program and Experience Verification routes

	Pre-Approved Program	Experience Verification
Scope	Organizations apply for approval for a defined training program(s).	Future CPAs have the option to gain qualifying experience in any relevant position at an employer of choice.
Approval	Profession works with the organization to pre-approve the training program. As a greater level of scrutiny is weighted during the program approval process, reporting and assessments are streamlined and simplified.	Future CPAs submit detailed practical experience reports, verified by employer, which are reviewed by the profession at key milestones.
Control	The approved organization is responsible for administering the program.	Following the profession’s review, if future CPAs have not met all of the practical experience requirements, deficiencies will be identified to the future CPAs. Additional experience may require the future CPA to change roles, responsibilities or employers if necessary.
Support	The profession will partner with the organization to assist with any changes to the program.	Where issues are noted, the profession will work with future CPAs.

Employers wishing to find out more about the technical and enabling competencies which make up the future CPA practical experience requirements should read the **CPA Practical Experience Competencies** and the **Reporting & Assessments fact sheets**.