

CPA Practical Experience Requirements

Reporting & Assessments

There are three key reporting and assessment areas that future CPAs need to be aware of during their practical experience term:

- **Register your employment** via the prescribed form with your respective provincial/regional body when you start employment. This may also be required when you change employment or program. Contact your provincial/regional body for further details.
- **Record**, via PERT, the details of your gained experience (employer, position, duration, duties).
- **Self-assess**, via PERT, your level of proficiency at least semi-annually. At certain milestones the provincial/regional body will assess, for purposes of approval, the experience you have obtained.

Future CPAs are required to capture all practical experience in the profession's online practical experience reporting tool (PERT). Experience reports will capture the nature and duration of experience, the experience route (pre-approved and experience verification), an assessment of the experience and time away from work. PERT is accessible by future CPAs and by CPA mentors, supervisors, pre-approved program leaders and the profession. CPA mentors will access your report to help them prepare for meetings.

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

- You must self-assess your level of proficiency, including progression, at least semi-annually. Only updates from the previous report need to be captured – for example, if you have not made progression towards achieving one of the enabling competency areas since the last report, then you do not need to answer the question pertaining to that enabling competency.
- If you change position, program or route, you must submit your previous report for assessment by the profession, then you must create a new experience report in PERT. Your provincial/regional body may also require a prescribed form to reflect your change.
- Failure to submit required experience reports may result in a penalty from the appropriate provincial/regional body.

So how does reporting work for each route?

Pre-Approved Route:

These programs have already been reviewed and approved by the profession, thus the reporting process for future CPAs is streamlined.

- The expected technical competency sub-areas are prepopulated in PERT, making reporting relatively simple and straightforward; you are still required to answer the enabling questions.
- Each program is the responsibility of the designated pre-approved program leader.
- Before experience reports are assessed by the profession, they must be certified by the pre-approved program leader.

Events which trigger reporting requirements in the pre-approved route

| Event | Reporting Requirements | Primary Purpose |
|---|--|--|
| Employment offer or start of employment | Complete provincial/regional body's prescribed form | To register with provincial/regional body; obtain access to PERT |
| Access granted to PERT | Submit report semi-annually via PERT until all experience requirements have been completed | To self-assess progression and use in discussion with CPA mentor |
| New employer or new pre-approved program with same employer | Contact provincial/regional body; prescribed form may be required | To update your record with province/region; assessed by provincial/regional body |
| | Record change via PERT within three months | Assessment by provincial/regional body |
| Request for additional reports and/or self-assessments | Submit additional report as per provincial/regional body's request; may be subject to fee | Assessment by provincial/regional body; Self-assessment by future CPA |
| Completion of experience | Submit final experience report via PERT | Assessment by provincial/regional body |

Experience verification route

Future CPAs within this route are required to record details, via PERT, about their employer, their role and the specific duties they are performing. They will also be required to self-assess their level of proficiency and progression. The following reporting requirements are unique to future CPAs within the experience verification route:

- Specific job duties performed for each applicable competency sub-area must be detailed in the experience report; for each position, attach supporting documents (e.g. resume, job description, organization chart).
- Supervisors must verify the accuracy of the submitted information, including the duration and nature of the work experience, any time away from work and information about the employer and the future CPA's position, before an experience report can be reviewed by the CPA mentor and/or the profession.
- Future CPAs in this route must also file in PERT if there has been a material change to their role or responsibilities.
- At 12 months, future CPAs must submit a report in PERT which is assessed by the profession to ensure that they have developed two technical competency sub-areas, to at least Level 1 proficiency. If this requirement has not been satisfied, then the accumulated practical experience duration will remain at 12 months, until two Level 1 technical competencies have been achieved. If the experience duration is put on hold at 12 months, future CPAs are required to either work with their employer to adapt their role to obtain the appropriate experience, or seek a different employment opportunity.

Events which trigger reporting requirements in PERT

| Event | Reporting Requirements | Primary Purpose |
|--|--|--|
| Employment offer or start of employment | Complete provincial/regional body's prescribed form | To register with provincial/regional body; obtain access to PERT |
| Access granted to PERT | Complete initial assessment via PERT | To have position assessed by provincial/regional body |
| | Submit report semi-annually via PERT until all experience requirements have been completed | To self-assess progression and use for discussion with CPA mentor |
| 3 months | Submit experience report via PERT, if required after initial assessment | Assessment by provincial/regional body |
| 12 months | Submit experience report via PERT | To have progression assessed by provincial/regional body |
| New position or employer | Contact provincial/regional body; prescribed form may be required | To update your record with province/region |
| | Record change via PERT within three months | Assessment by provincial/regional body |
| New supervisor | Experience report encouraged but not required | May be assessed by provincial/regional body |
| Request for additional reports and/or self-assessments | Submit additional report as per provincial/regional body's request; may be subject to fee | Assessment by provincial/regional body; Self-assessment by CPA student/candidate |
| Completion of experience | Submit final experience report via PERT | Assessment by provincial/regional body |

The frequency of reports described are minimum requirements – the profession may request additional reports.