

# CPA Practical Experience Requirements

## What do I need to know?

CPA practical requirements are a critical component of the CPA certification program. There are two routes to obtain your practical experience requirements:

- **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 choice**

Future CPAs can gain experience through either route, or a combination of both. There are five common requirements:

### 1. Qualifying Experience

- Future CPAs must gain relevant paid employment that is progressively challenging to develop as a professional accountant.
- Both routes take a minimum of 30 months; this includes an allowance of up to 20 weeks of time away from work (including vacation time).
- The period of practical experience cannot begin until you have a CPA mentor.

### 2. Appropriate Supervision

- Your supervisor is responsible for either assigning you the required experience in a pre-approved program, or within the experience verification route, verifying that your experience is factually accurate in your experience report.
- Your supervisor does not need to be a designated accountant.

### 3. Reporting & Self-Assessment

- Once you register with your provincial/regional body, you will gain access to PERT.
- The experience report details the duration of the experience, the type of experience being gained and your self-assessment of this experience.
- Your gained experience is self-assessed at least twice a year and discussed with your CPA mentor.
- Reporting covers both technical competencies and enabling competencies.

### 4. CPA Mentorship

- You will meet with your CPA mentor at least semi-annually to review your progress against set required competencies.

### 5. Review by Profession

- At key milestones, the experience report must be reviewed by your provincial/regional body.

## Previous and International Experience

### Can my prior experience count towards my certification?

Yes, prior experience of a minimum of three months to a maximum of 12 months may be recognized as qualifying practical experience.

### Does experience gained outside of Canada qualify?

Yes, if the experience satisfies the practical experience requirements, whether it is gained domestically or internationally, it may be recognized.

### Does my previous experience expire?

Yes. To ensure experience is relevant, all experience must be gained in positions that ended within the last seven years.

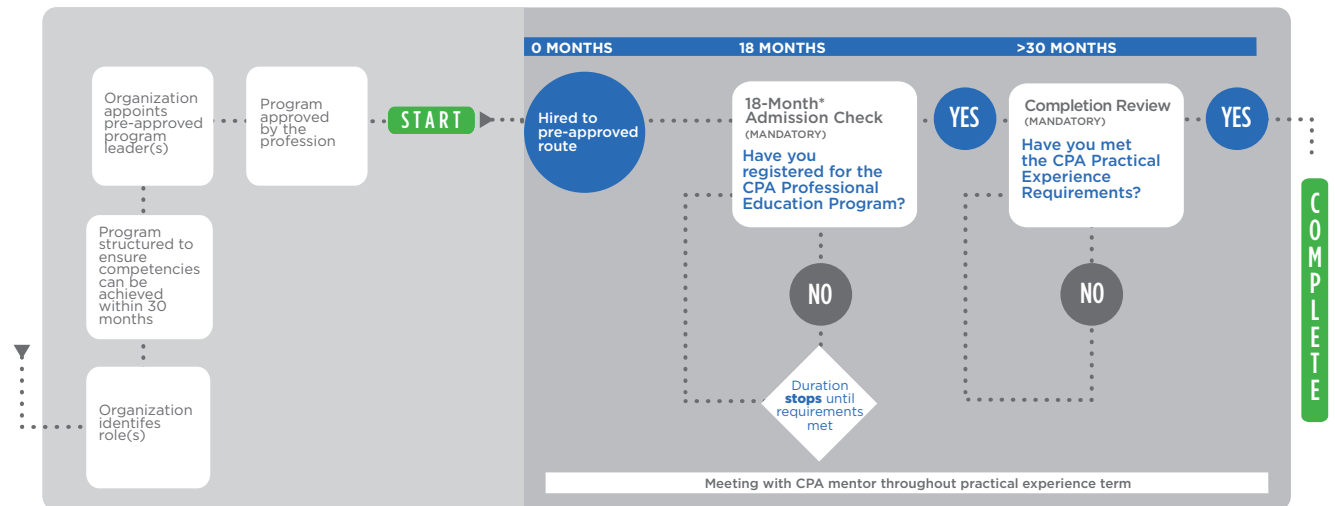
# Two Models. One Standard.

Qualifying practical experience can be gained through two routes. Here's how they work.

## 1) Pre-Approved Route

What does it mean for future CPAs?

- Employers offering these programs have had them approved by the profession in advance. The programs have been designed to provide future CPAs all the required experience within 30 months.
- As a result, less documentation in PERT is required from future CPAs taking this path. Review by the profession occurs when you complete the program.

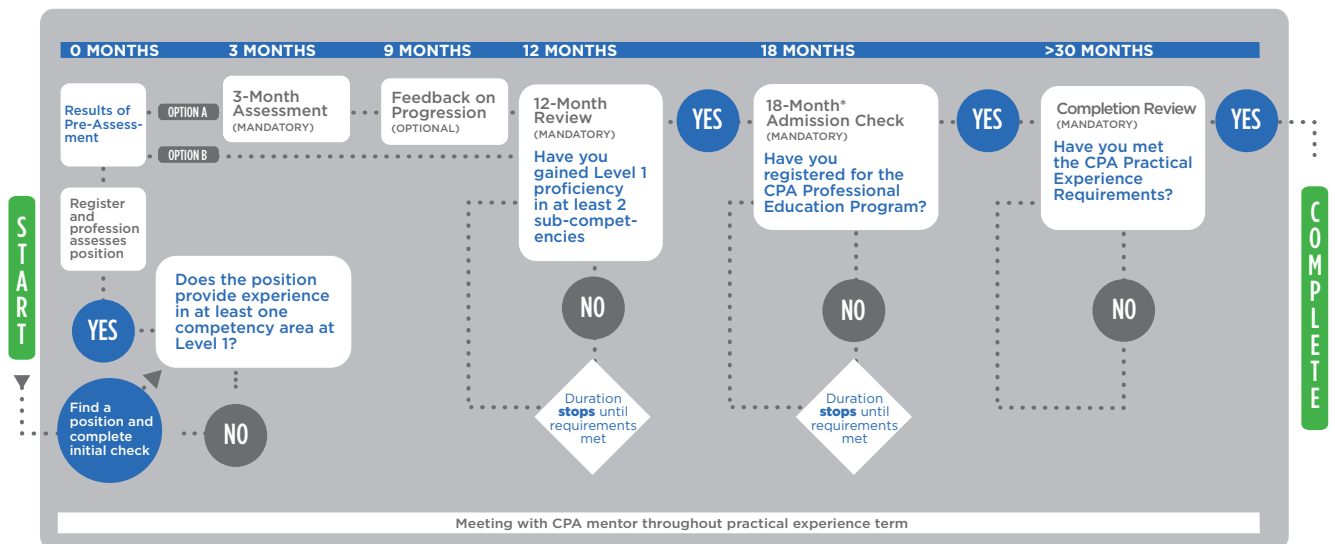


\*This experience can be any combination of full-time, part-time or co-operation experience but no more than 12 months will be recognized as prior experience. If you are reporting experience as you gain it, then you require a CPA mentor. If the experience is being reported as prior experience, capped at 12 months, then no mentor is required for the period of prior experience.

## 2) Experience Verification Route

What does it mean for future CPAs?

- 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 reviewed by the profession at key milestones. Supervisors verify and attest to the accuracy of experience reports.



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