



# CPA Harmonized Practical Experience Policies

*A collection of policy directives for the CPA practical experience requirements*

Effective September 1, 2017

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# 1 Introduction

## 1.1 Certification requirements

Students/candidates must meet experience, education and examination requirements to be eligible for CPA certification. Eligibility for public practice registration requires specific experience, education and examination requirements.<sup>1</sup> The *CPA Practical Experience Policies* (CPA PE Policies) document relates to certification only.

While the CPA profession strives for national consistency, provincial/regional bylaws, regulations and policies take precedence over national requirements. Students/candidates will be subject to these provincial/regional-specific requirements of the body with which they have registered, and if different, the provincial/regional body through which they apply for the CPA designation. Refer to provincial/regional regulations for the specific requirements in each jurisdiction.

The *CPA Harmonized Practical Experience Policies* apply only to practical experience requirements for certification. Policies for the practical experience requirements for public accounting are under development; a revised version will be published when these policies are finalized.

## 1.2 Glossary

The terms used in this document have the same definitions as the ones described in the *CPA Practical Experience Requirements* (CPA PER) document. The following terms are additional to the definitions included in the CPA PER.

**Academia:** Professional scholars and/or students, employed at a post-secondary institution on a full-time or part-time basis, who are engaged in higher education and research.

**EVR:** Acronym for the experience verification route.

**Legacy completer:** Students/candidates in the process of completing a legacy CA, CMA or CGA certification program.

<sup>1</sup> Contact your provincial/regional body for specific requirements.

**PERL:** Acronym for the Practical Experience Reporting Log, the profession's online tool for reporting practical experience used in Quebec.

**PERT:** Acronym for the Practical Experience Reporting Tool, the profession's online tool for reporting practical experience used in all provinces/regions, with the exception of Quebec.

**PPR:** Acronym for the pre-approved program route.

**Reviewers:** individual employed by the profession to approve any experience report submitted through PERT.

**Transitioning students/candidates:** Students/candidates who started in a legacy CA, CMA or CGA legacy certification program but need to transition to the CPA Professional Education Program (CPA PEP) and/or CPA PER to receive a designation.

**Verifier:** For experience gained through self-employment, verifiers are responsible for assuming the role and responsibilities required of supervisors, as defined in the *CPA PER 2.7 Supervision and mentorship*. CPA provincial/regional bodies will assume the role of verifier, requiring sufficient due diligence to gain comfort over the factual accuracy of the experience claimed.

### 1.3 PER effective date

The PER effective date is the earliest date a provincial/regional body begins to recognize CPA practical experience at the current place of employment for a CPA student/candidate. This specifically excludes any recognition of prior experience. See *CPA PE Policies 2.7 Recognition of prior experience* for more information.

The PER effective date cannot occur before the CPA certification program launched within the respective region/province:

Province/Region	Date of CPA certification program launch
Western region (BC, AB, SK, MB, YT, NU, and NT)	September 1, 2013
Quebec	January 1, 2014
Ontario	September 1, 2014
Atlantic region (NB, NL, NS, PEI, and Bermuda)	September 1, 2014
Caribbean region	February 1, 2015

CPA students/candidates must request the commencement of their PER effective date and submit all required information, including any required attachments and CPA mentor information, within 90 days (30 days in Quebec) of the later of the date they registered as a student/candidate or started employment. Once approved, the PER effective date will be adjusted to the later of the date students/candidates registered as a student/candidate or started in a position. Please check with your provincial/regional body on how these requests are submitted and approved.

Students/candidates who obtained experience before the PER effective date can:

- request a prior experience assessment from their provincial/regional body, and/or
- submit a catch-up experience report that captures experience that has already been assessed to meet legacy practical experience requirements (for transitioning students only)

See *CPA PE Policies 2.7 Recognition of prior experience* for more information.

### 1.3.1 Submission in PERT/PERL

A complete submission includes all required information in PERT/PERL, including:

- place of employment
- the completed declarations pertaining to experience, if required by provincial/regional body
- the identification of the CPA mentor

Students/candidates must make the declarations required by a provincial/regional body before any request to assess current employment will be performed.

In addition, the following requirements must be met for the respective practical experience routes:

#### 1.3.1.1 PPR students/candidates

Students/candidates employed in a pre-approved program must also obtain appropriate confirmation from their organization about their employment details in the pre-approved program (start date, program name, location and type of employment).

#### 1.3.1.2 EVR students/candidates

Students/candidates employed in a position through the experience verification route are required to submit information about their position (including start date) through a pre-assessment report (or equivalent), plus attach a job description on company letterhead.

EVR students/candidates, who are unsuccessful at securing a CPA mentor, can request assistance from their provincial/regional body after 90 days. See *CPA PE Policies 3.1 Finding Mentors* for more information.

## 1.4 Student/candidate transfers

Students/candidates who transfer their full-time employment to a different province, must register with the new province, and comply with the rules and regulations of that provincial/regional body.

## 1.5 Conflicts of interest

Family relationships between Reviewers and students/candidates or Reviewers and Supervisors present conflicts of interest. It is the responsibility of Reviewers to request another Reviewer to perform assessments if conflicts of interest exist. See *CPA PER 2.7.1.2 Supervisor qualifications* for more information.

Relationships between Reviewers and CPA mentors do not present conflicts of interest unless the student/candidate is employed in a position in which there is a high degree of uncertainty as to whether the CPA PER will be met and closer scrutiny/review by the profession is required and a follow up is required. In which case, the Reviewer would need to be reassigned.



# 2 Qualifying Practical Experience

## 2.1 Academia

In the absence of any specific pathways for academics to obtain the CPA designation, academia experience would generally not meet the technical competency requirements since it is theoretical in nature and lacks the opportunity to apply this knowledge in practical settings. Nonetheless, there are two areas of academia which could be recognized as meeting practical experience requirements:

1. Enabling competencies
2. Research/advisory work due to practical application can support the technical competencies.

In Quebec, academia will not be recognized for technical competencies.

## 2.2 Self-employment

Students/candidates who are self-employed or equivalent (contracted through a third party) are only eligible to seek recognition of experience through employment in a position in the EVR.

There is no duration limit on self-employment experience recognized towards meeting the CPA PER. Provincial/regional bodies will assess the quality of the self-employment experience and any risks in achieving the required competencies.

Assessments of experience reports from students/candidates who are self-employed will automatically be identified as experience in which there is a high degree of uncertainty as to whether the CPA PER will be met and closer scrutiny/review by the profession is required.

In Quebec, self-employment does not qualify for practical experience.

### 2.2.1 Verifiers

For experience gained through self-employment, verifiers are responsible for assuming the role and responsibilities required of supervisors, as defined in the *CPA PER 2.7 Supervision and mentorship*. CPA provincial/regional bodies will assume the role of verifier, requiring sufficient due diligence to gain comfort over the factual accuracy of the experience claimed.

#### 2.2.1.1 Allowance for time off

CPA provincial/regional bodies will rely on self-reporting made by self-employed students/candidates to recognize the allowance for time away from work. See *CPA PER 2.5.3 Allowance for time off* for more information.

### 2.2.2 International self-employment

Students/candidates who are self-employed outside of Canada will have their experience recognized only if it is gained within the international division of a provincial/regional organization.

## 2.3 Volunteer experience

Experience gained through unpaid volunteer work is recognized as a supplement to paid practical experience; to develop a limited number of competencies and/or improve the proficiency levels of those otherwise obtained through paid employment. Volunteer experience will be considered toward fulfilling the CPA PER subject to the following conditions:

1. A student/candidate must have fulfilled the 30 month (24 months in Quebec) practical experience requirement through paid employment. Volunteer experience will not be recognized towards the duration requirement of practical experience.
2. Volunteer experience will be applicable to achieving breadth in core, not depth.
3. The experience must be verifiable.
4. Unpaid internships are not considered volunteer experience. Unpaid work is not recognized towards practical experience.

Organizations offering pre-approved programs should not require a student/candidate to perform volunteer work to be accepted into their paid employment in their program.

## 2.4 International experience

### 2.4.1 US GAAP

Experience with US GAAP is deemed substantially equivalent to Canadian GAAP, for purposes of developing Financial Reporting competency sub-areas. Therefore, students/candidates can develop a depth in financial reporting through US GAAP.

### 2.4.2 Canadian affiliation

In Quebec, practical experience gained outside of Canada at a company that has no affiliation to a Canadian organization will not be recognized. Therefore, international experience will only be recognized if it is gained through an international office of a Canadian entity.

## 2.5 Suspension of recognition of qualifying experience

Experience can be suspended under the following conditions:

### 2.5.1 Mentors

A student/candidate in the EVR, who no longer has a CPA mentor, will have their accumulated experience duration suspended after 90 days without a CPA mentor (30 days in Quebec). Consideration of the circumstances in which a student/candidate lost their mentor will be given in determining the suspension of duration and providing a student/candidate with access to the mentor pool.

In determining the 90 day period (30 days in Quebec), consideration was given to:

- The minimum requirement for students/candidates to meet with their CPA mentors is semi-annually; intent of these discussions is to consider progression in meeting the required proficiencies. Adequate time must be invested upfront in developing a relationship; and
- Students/candidates are permitted to claim up to 12 months of prior experience (8 months in Quebec) without having a CPA mentor.

If students/candidates do not meet with their mentor, at least semi-annually, their duration could be suspended. Consideration will be given to extenuating circumstances that are not in students'/candidates' control.

## 2.5.2 Reporting

### 2.5.2.1 EVR students/candidates

EVR students/candidates who do not submit the required 12-month assessment report (six-month assessment report in Quebec) within 30 days of the due date could have their experience suspended at 12 months (six months in Quebec).

### 2.5.2.2 PPR students/candidates

All PPRs are subject to monitoring by a provincial/regional body. Students/candidates employed in PPRs who do not complete the required semi-annual self-assessments could have their duration suspended.

## 2.5.3 PEP effective date

The PEP effective date must occur before students/candidates complete 18 months (eight months in Quebec) of recognized practical experience (current and prior experience recognition). Otherwise, they will have their duration suspended at 18 months (eight months in Quebec).

The PEP effective date is the earlier of:

- The date a candidate commenced their first module in the CPA PEP. For candidates enrolled in the Core 1 module, the PEP effective date is the date of the orientation workshop.
- The date a student/candidate commenced a graduate-level accredited CPA program at a post-secondary institution (PSI).

## 2.6 Allowance for time off

Any training for professional development that requires students/candidates to be absent from their work would be included in the 20 week allotment for allowance for time off. See *CPA PER 2.5.3 Allowance for time off* for more information.

## 2.7 Recognition of prior experience

Practical experience gained before the PER effective date is considered prior experience, regardless if the student/candidate's position or employer did not change. See *CPA PE Policies 1.3 PER effective date* and *CPA PER 2.5.9 Recognition of prior experience* for more information.

The duration of prior experience is exempt from the CPA mentorship requirement.

The CPA PER requires that each position must be at least three months in duration to qualify for prior experience recognition (pro-rated on a full-time equivalent basis). If a student/candidate is currently employed in the position they are seeking to have experience recognized before the PER effective date, the three-month restriction will not apply. Only positions that ended in the preceding five and a half years from the PER effective date will be assessed.

Before prior experience is assessed by a provincial/regional body, students/candidates must:

- have had their position approved as meeting the entrance requirement
- have a CPA mentor

### 2.7.1 Duration

The duration of recognized prior experience must be at least three months (pro-rated on a full-time equivalent basis), and cannot exceed 12 months (eight months in Quebec). Students/candidates currently employed in the position they seek prior experience recognition will not be restricted by the three month requirement.

Time away from work will not be recognized towards the total duration of prior experience. To determine the recognized duration for prior experience for each position, a provincial/regional body will apply the period of employment less the total time away from work to a maximum of 12 months (eight months in Quebec).

### 2.7.2 Verification

Prior experience will only be recognized if appropriately verified—supervisors for EVR, pre-approved program leaders for PPR, provincial/regional bodies for self-employed.

In addition to the prior experience report, students/candidates will need to provide a verification letter or an official record of employment from an authorized source, such as the Human Resources department, of the organization in which prior experience was gained, only if the email address of the verifier used in the experience report is:

- a personal email account, or
- from an employer domain that differs from the employer in which the prior experience was gained

The additional information will need to include the position held and the dates of employment.

### 2.7.3 Experience verification route

The maximum duration of combined prior and current experience recognized at a foundational level for students/candidates employed in an EVR position is 12 months (six months in Quebec).

### 2.7.4 Pre-approved program route

Students/candidates may claim prior experience within a PPR if any of the following conditions are met:

- The experience was gained in a PPR prior to the PER effective date.
- They are currently employed in a PPR and gained experience in a position that is part of their organization's PPR prior to the organization officially employing them in the PPR.
- They are currently employed in a PPR, gained experience prior to the PER effective date in a position(s) that subsequently became part of that organization's PPR, and the experience gained prior to being employed in the PPR was approved by a provincial/regional body.

Approval is subject to verification from the pre-approved program leader and the organization not exceeding the PPR approval limit.

### 2.7.5 Assessment fee

A fee for assessing prior experience may apply if:

- the experience is approved by a provincial/regional body
- the duration claimed as prior experience includes a period before the student/candidate was registered with a provincial/regional body

# 3 Mentors

Mentors cannot complete the mentor application process until they have made the appropriate declarations.

## 3.1 Finding mentors

EVR students/candidates who are unable to find a CPA mentor 90 days after creating a profile in the PERT/PERL and whose current employment have been approved as meeting the entrance requirements, will receive assistance from their provincial/regional bodies to be matched with a CPA mentor.

Matches facilitated by provincial/regional bodies are based on key parameters (in priority order):

1. years of experience
2. same employer
3. same industry
4. same location

In Quebec, EVR students/candidates must first attempt to find a CPA mentor within their current place of employment. On an exception basis, if a CPA mentor cannot be secured within the organization, then securing a CPA mentor outside of their organization may be accepted.

## 3.2 Interprovincial mentorship relationships

CPA mentors and students/candidates should be under the governance of the same provincial/regional body.

In special circumstances, a CPA mentor can mentor a CPA student/candidate who is governed by a different province/region, unless the provincial/regional regulations pertaining to the student/candidate prohibits this arrangement.

CPA mentors who work and mentor a student/candidate in a province that differs from the province in which they are a member, subject to provincial/regional regulations, may be required to become a member of the province in which they currently work.





# 4 Pre-approved Program Route

## 4.1 Contact information

Valid business email addresses must be entered in PERT for individuals whose practical experience roles are mandatory (pre-approved program leaders, CPA mentors, supervisors) and optional (program managers, Human Resource professionals, and recruiters). All matters relating to training students/candidates in pre-approved programs will be communicated to these business email addresses.

## 4.2 Secondments

Secondments do not need to be pre-approved by provincial/regional bodies, except in Quebec where pre-approved program leaders must inform the Ordre about the secondment before it begins.

Students/candidates are not required to report secondments that meet the criteria specified in *CPA PER 4.3 Secondment* that do not exceed one month in duration, provided that they do not have multiple secondments of that length.

Secondment assignments are subject to the supervision and reporting requirements of the CPA PER. Students/candidates will continue to develop required competencies while on secondment towards the core and breadth competency requirements. A depth competency requirement cannot be gained exclusively on secondment assignments.

Temporary transfers between equivalent PPRs within the same organization in Canada (i.e. transfer from an External Audit PPR in one office to another External Audit PPR in another office) are not considered secondments. Permanent transfers or relocations would need to be reported as a change of employment. See *CPA PER 4.3 Secondments* and *CPA PER 3.1.5 Employment Changes* for more information.

### 4.3 Withdrawing PPR approval

Organizations must replace a pre-approved program leader within six months of the departure of the previous pre-approved program leader and notify their CPA provincial/regional bodies of replacement. Otherwise, the approval status of their PPR will be withdrawn.

### 4.4 Program Managers

A Program Manager is required for each pre-approved program. This individual is assigned to the program by the organization and does not need to be a CPA member. The Program Manager is responsible for managing the pre-approved program by ensuring that the appropriate CPA students/candidates are in the program and are meeting the requirements of the program. Specifically, program managers:

- Assign a mentor to each student/candidate in the program;
- confirm, in PERT, each appropriate student/candidate is employed in the program;
- confirm job start dates, job location (if multiple locations) and assigned mentor as reported by the student/candidate in PERT;
- view, in PERT, whether students/candidates in the program have:
  - completed their self-assessments,
  - met with their mentors, and
  - submitted profession assessments as required on a timely basis
- follow -up with students/candidates who have missed their reporting deadlines

The Program Manager can also fill the role of the Program Leader and/or CPA mentor.

### 4.5 Secondary Program Leaders

Pre-approved Program Leaders may appoint a Secondary Pre-approved Program Leader to assist with their responsibilities provided that the Secondary Pre-approved Program Leader still meets all of the requirements to become a Pre-approved Program Leader as defined in the CPA *PER 4.2 Responsibilities* of the pre-approved program leader. The primary Pre-approved Program Leader retains ultimate the responsibility to the provincial/regional body for ensuring that the pre-approved program meets all necessary requirements.

# 5 Transition Rules

## 5.1 Transitioning to CPA

See *CPA PER 5 Transition Rules* for more information.

### 5.1.1 CPA students/candidates

CPA students/candidates enrolled in the CPA PEP are required to meet the CPA PER unless their provincial legacy body has approved the completion of practical experience under practical experience requirements of a legacy program.

### 5.1.2 Transitioning students/candidates

Student/candidates, who are transitioning to the CPA PEP from a legacy education program and have not completed their practical experience requirements, are strongly encouraged to transition to the CPA PER. In Quebec, transitioning students/candidates must transition to the CPA PER. These individuals will not lose any experience that was previously recognized by a legacy body (subject to *CPA PER 2.5.2 Currency of experience*). Transitioning students/candidates who choose not to transition to the CPA PER, but choose to transition to the CPA PEP, must complete the legacy practical experience requirements associated with the legacy certification program in which they were previously enrolled. Transitioning students/candidates who have not satisfied their legacy practical experience requirements by September 1, 2018, will be required to transition to the CPA PER.

Transitioning students/candidates who transitioned to the CPA PEP from a legacy education program and, at the time of transition, completed their practical experience under the legacy practical experience requirements are exempt from the CPA PER.

Transitioning students/candidates are required to submit a catch-up report in PERT/PERL to record previously recognized practical experience. See *CPA PE Policies 6.2 Catch-up reports* for more information.

Once a student/candidate transitions to CPA PER, the full allowable 20 weeks of absences is applied to the remaining experience term.

### 5.1.3 Legacy completers

Legacy students/candidates are required to transition to the CPA PEP under the CPA PEP transitional rules, but can also elect to transition to the CPA PER as a transitioning student/candidate.

Legacy CA completers that transfer from one PPR to another, have the option of continuing with the legacy CA PER unless both the employer and the student/candidate jointly elect to transition to the CPA PER.

Legacy completers who follow the legacy CA PER and transfer to a newly approved CPA PPR will need to follow the CPA PER.

# 6 Experience Reporting and Assessment

## 6.1 Student/candidate orientation

Once students/candidates register with a provincial/regional body and request their experience to be assessed, they will be required to successfully complete the mandatory orientation webinars before gaining access to PERT. At the end of the webinars, students/candidates will be required to successfully complete a summary quiz by achieving a minimum grade of 60%. Students/candidates have unlimited attempts to achieve the minimum grade.

In Quebec, students/candidates are encouraged, but not required, to review the webinars and guides. Review of the webinars and guides does not restrict access to PERL.

## 6.2 Catch-up reports

A catch-up report is used by students/candidates transitioning to the CPA PER to indicate how the technical and enabling competencies developed through a legacy practical experience program, correlate to the related competencies under the CPA PER. Only practical experience previously approved under a legacy certification program can be captured in the catch-up report. Students/candidates must attach their legacy practical experience report to their catch-up in PERT (i.e. RQE for legacy CA students, PERC for legacy CGA students, i-Skills for legacy CMA students). In PERL, previous legacy experience must be included within the first current experience report.

Provincial/regional bodies are not reassessing experience (competencies or duration) previously approved under a legacy certification program; rather, the assessment of the catch-up is limited to ensuring the correlation of proficiencies obtained under the legacy program to CPA PER is reasonable.

Students/candidates must complete the enabling questions when submitting their catch-up report for approval.

### 6.3 Changes in employment

Students/candidates are required to inform their provincial/regional body within 30 days (14 days in the Western region) of any change of employment and/or employment status.

Within 90 days (30 days in Quebec), students/candidates must:

1. submit the required information to have the new position/program approved
  - For EVR students/candidates, a completed pre-assessment report must be submitted.
  - For PPR students/candidates, Program Managers must approve the employment after a student/candidate updates their profile and creates a new experience report to reflect the change of employment.
2. have their experience reports for their prior position approve





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