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WELCOME TO THE PRE-APPROVED PROGRAM ROUTE (PPR)

Welcome to the CPA Ontario Pre-approved Program Route (PPR) as part of the CPA certification program practical experience requirement. You are joining more than 500 employers who are pre-approved to have students complete their practical experience duration while working at their organization.

This guide is designed to help you and your program members navigate through the practical experience requirement. Within these pages, you will find:

- information about CPA Ontario;
- an overview of the CPA certification program;
- CPA practical experience requirements overview;
- an introduction to the Practical Experience Reporting Tool (PERT);
- information for students, mentors, program managers and program leaders;
- a glossary of common terms; and
- an appendix with FAQs and Public Accounting requirements.

We have provided this guide as a downloadable PDF so that you have the option of a printed copy. Keep in mind, however, that this is an evolving document and you should always refer to cpaontario.ca for the most up-to-date information and regulations.

If you have questions that are not addressed in this document, please feel free to contact CPA Ontario using the following contacts:

Education questions - CustomerService@cpaontario.ca

Student Registration questions - CustomerService@cpaontario.ca

Practical Experience questions - PracticalExperience@cpaontario.ca

Mentor questions - Mentor@cpaontario.ca

Kind regards,

Employer Relations Team
CPA Ontario
ABOUT CPA ONTARIO

Chartered Professional Accountants of Ontario (CPA Ontario) protects the public interest by ensuring its members meet the highest standards of integrity and expertise. CPA Ontario regulates and supports its more than 87,000 members and 19,000 students in their qualification and professional development in a wide range of senior positions in business, finance, public accounting, government, not-for-profits and academe.

Chartered Professional Accountants are valued by organizations of all types and sizes for their financial expertise, strategic thinking, business insight, management skills and leadership.

VISION

The Canadian CPA is the pre-eminent, globally respected business and accounting designation.

OUR CORE VALUES AND BEHaviours

The following values and behaviours are key to CPA Ontario’s culture. They are reflected in the work we do, how we treat each other, and how we represent ourselves.

- Think and act with a student and member-first mindset while protecting the public interest.
- Always strive for the highest levels of professionalism.
- Be open-minded and nimble as we adapt to an evolving environment.
- Strive for personal accountability in everything we do.
- Act with integrity at all times, in all situations.
CPA CERTIFICATION PROGRAM OVERVIEW

The **CPA certification program** is designed to ensure that all CPAs have a strong foundation of ethics, knowledge and skill. The nationally developed and provincially delivered CPA certification program consists of:

- academic prerequisites with specific subject area coverage;
- the **CPA Professional Education Program (CPA PEP)**, including the Common Final Examination (CFE); and
- a minimum of 30 months of relevant **practical work experience**.

The CPA program must be completed within specified timelines as outlined in the **Member’s Handbook, Regulation 6-1 (s.13)**. Please note that the CPA program does not award a degree.

CPA PRACTICAL EXPERIENCE REQUIREMENTS (CPA PER)

In addition to completion of the CPA PEP and the CFE, the CPA certification program requires students to complete a minimum of 30 months of relevant **practical experience**. The knowledge and competencies gained through practical experience complement those developed through education. At least 12 months of practical experience must be completed at the same time or after a student completes the CPA PEP. All students must have a CPA mentor in order to report practical experience.

For complete program requirements, you can refer to the **CPA Practical Experience Requirements** and the **Member’s Handbook, Regulation 6-6**. Please note that while the CPA profession strives for national consistency, provincial regulations and bylaws (including CPA Ontario’s) take precedence over national requirements.
PRE-APPROVED PROGRAM ROUTE (PPR)

The Pre-Approved Program Route (PPR) allows organizations to create specific training programs approved by CPA Ontario. Employers work with CPA Ontario to create a program(s) that meets the qualifying work experience. Streamlined experience reports are completed in order to assess the student’s progress.

PPR TIMELINE

The below diagram depicts the practical experience duration and requirements of program managers, program leaders, mentors and students.

For practical experience requirements for Public Accounting, please see Appendix II.
PRACTICAL EXPERIENCE REPORTING TOOL (PERT)

Practical experience is captured through the profession’s online Practical Experience Reporting Tool (PERT). PERT facilitates discussion of students’ progress with their CPA mentor and is the tool that CPA Ontario uses to assess and recognize experience.

ACCESSING PERT

Your Pre-Approved Program is now available on PERT. To access PERT, please use the following links based on your role:

- Program Leader
- Program Manager
- Mentor

STUDENT ACCESS TO PERT

Your employees will be able to access PERT upon registering as a student with CPA Ontario.
INFORMATION FOR STUDENTS

CPA Ontario is dedicated to supporting our students in the completion of the practical experience program. Below you will find information regarding the program timeline and links to resources. This information is helpful for both students and mentors in understanding the PPR requirements.

PROGRAM LENGTH

The PPR spans a period of 30 months in which students gain practical experience. Over this period, specific achievements and reporting must be fulfilled. The below diagram depicts the 30 month period and required achievements.

0 TO 1 MONTHS

Joining your firm’s roster in Practical Experience Reporting Tool (PERT).

To begin practical experience reporting, students must join their firm’s roster in PERT and set their Practical Experience Requirements (PER) Effective date.

In PERT, complete the following tasks to join a firm’s roster:

1. Create your PERT Profile.
2. Add your CPA Mentor to your profile.
3. Create an initial experience report, including your job start date and your employment type (co-op, full time, part time).
   • See pages 8-12 of the PERT User Guide for more detail.
EVERY SIX MONTHS FROM PER EFFECTIVE DATE UNTIL PROGRAM COMPLETION

Self-reporting and mentor reviews.

1. Create/update an experience report and do a self-assessment approximately every six months.
2. When your experience report is complete, submit the report so that it is in a verified status.
3. Once the report is verified, navigate to the Mentor Reviews tab to request and complete your mentor review in PERT.
   • See pages 3-4 of the Quick Reference Guide for PERT Tasks.

AT 30 MONTHS DURATION

Getting ready to qualify.

1. Ensure your experience reports are up to date in PERT.
2. Navigate to the Consolidated Summary tab and review if you have met the technical, enabling and duration requirements.
3. If all requirements are met, navigate to the Profession Assessments tab and request for a Profession Assessment with Completion Assessment as the reason.
   • See page 9 of the Quick Reference Guide for PERT Tasks.

HELPFUL HINTS

• Ensure you have two mentor reviews documented and complete for every 12 months of current experience.
• If you change programs or jobs during your practical experience duration, please ensure you update your experience and submit a change of job profession assessment.
• Ensure your responses for the Level 2 enabling competencies are well documented and follow the “CPA Way.”
• If you are in an External Audit program, ensure you have attached the chargeable hours form.

ESSENTIAL LINKS

CPA Ontario Student Guide
CPA Practical Experience Requirements (PER)
CPA Harmonized Practical Experience Policies
CPA Practical Experience Competencies
Chargeable Hours Form – PPR Students in External Audit Reporting in PERT
CPA Mentorship Program – FAQ for Students
Enabling Competency Rubric
Mentorship Life Cycle Tool for Students
PER Effective Date Fact Sheet
PERT User Guide for Students in the Pre-approved Program Route (PPR)
Practical Experience Requirements for Co-op Students
Quick Reference Guide for PERT Tasks
Regulation 6-6: CPA Practical Experience Requirement
Requesting a Mentor Review Fact Sheet
Reporting & Assessments Fact Sheet
Supplemental Guidance – Technical Competencies (Video)

INFORMATION FOR MENTORS

As a member of CPA Ontario, you have the opportunity to provide guidance to future CPAs. This sharing of knowledge and experience helps the new generation of accounting professionals develop the skills they need to succeed.

All students in the CPA program are required to have a CPA mentor before they can begin recognizing their practical experience. A mentor helps a student develop essential communication, decision-making and problem-solving skills, and sets a standard for teamwork, leadership and ethical behavior.

Throughout their 30 month Practical Experience duration, future CPAs must successfully demonstrate the following:

1. Core, Depth, Breadth and Progression in the Technical Competencies
2. Excellence in the Enabling Competencies

By volunteering and giving back to the profession, a CPA Ontario mentor will provide future CPAs with support and insight that can broaden their mindsets and the opportunity to enhance their personal growth and professional development, while receiving access to free CPD-eligible resources and tools. Mentors are not required to help students with their education, examination preparation or job search.

MATCHING MENTORS AND STUDENTS

In your PPR, it is the responsibility of the employer to match a student with a mentor. Therefore, you may have been asked to become a mentor by your employer. If a student requests that you mentor them, connect directly with the employer and encourage the student to do the same.

Learn more about what mentors need to know to succeed in the program.
HOW TO BECOME A MENTOR

A CPA Ontario mentor must be a member in good standing with CPA Ontario. Complete the below steps to start your mentorship journey:

1. Complete the mandatory orientation webinars: Mentor Orientation Webinars
2. Complete the online registration application: Become a CPA Mentor

Mentor orientation webinars give an in-depth overview of the CPA Ontario Mentorship Program. The series of five webinars requires approximately one hour in total to watch.

It can take up to one week for CPA Ontario mentor applications to be processed. An email will be sent to you when CPA Ontario receives your application and again when it has been approved.

As a CPA Ontario mentor, you can mentor students both within your organization and externally across Ontario.

CONNECT WITH YOUR MENTEE IN PERT

Once you have been approved as a mentor, please advise your mentee to add your details in PERT. Once they have entered your details you will receive an email confirming your relationship.

MENTOR REVIEWS

Mentors are responsible for ensuring that mentor reviews are completed in PERT, including a summary and scheduling their next mentor review. For additional information, please review the Completing a Mentor Review fact sheet.
PPR REPORTING TIMELINE

The below diagram outlines the frequency for which mentor reviews must occur.

Students must have two formal mentor reviews recorded in PERT for every 12 months of current practical experience reported. Students who do not have the required mentor reviews reported in PERT will lose 30 days of recognized duration for every missed meeting.

For instructions on how to request a mentor review, refer to the Requesting a Mentor Review Fact Sheet.

Students are responsible for requesting their formal mentor review through PERT. They must have an experience report in ‘verified status’ to request a mentor review. Therefore, it is best practice for students to complete a current experience report and have a mentor review every six months. Informal mentor meetings can take place as often as your student needs it and does not need to be reported in PERT. Although it is the student’s responsibility to request the mentor review, it is the mentor’s responsibility to complete it.

WHAT TO DOCUMENT IN A MENTOR REVIEW

- Meeting date
- What was discussed:
  - Did you discuss a specific enabling and/or technical competency area? Which one(s)?
  - Are there any significant work projects/examples that relate back to the enabling or technical competency areas?
  - Are there areas where the student is excelling or having challenges?
  - What should the student focus on for the next meeting?
- Additional feedback or comments.
ESSENTIAL LINKS

CPA Ontario Mentor Lifecycle Tool
CPA Canada Centre for Mentoring Resources
CPA Ontario Mentor Community - LinkedIn
Completing a Mentor Review Fact Sheet
CPA Mentor Match Portal
CPA Mentor Review User Guide
FAQs for Mentorship Program
Mentor Orientation Webinars
Requesting a Mentor Review Fact Sheet
What CPA Mentors Need to Know

INFORMATION FOR PROGRAM MANAGERS

As part of their responsibilities, the program managers need to confirm the employment information a student has entered in PERT. Programs managers have the ability to see the full student roster for their Pre-approved Program.

Program managers are able to:

- Confirm a CPA student/candidate’s employment status in the organization including job start date, program/location details and whether a CPA mentor has been assigned to the student/candidate; and
- View the status of all future CPAs within your Pre-approved Program, along with all of their experience reports, including self-assessments, mentor reviews and profession assessments.

Below you will find helpful tools and resources for the program manager.

ESSENTIAL LINKS

CPA Practical Experience Requirements – What do Employers Need to Know?
CPA Practical Experience Competencies
PERT User Guide for Pre-Approved Program Manager
Program Manager Fact Sheet
Pre-approved Programs Contact Set-Up and Change Form
Reporting & Assessments Factsheet
INFORMATION FOR PROGRAM LEADERS

It is the program leader’s role to provide senior level ownership of, and commitment to, the training of students in the CPA program. They are required to complete a profession assessment declaration of the student’s experience report in PERT, attesting to its factual accuracy and alignment with the student’s technical competency development. They must ensure that students have appropriate supervision and mentorship and that all students are following the work outlined in the pre-approved program guidelines. Ensure that students document their developing competencies using PERT and that students are provided work from a diverse range and variety of clients while obtaining their required chargeable hours.

Below you will find helpful tools and resources for the program leader.

ESSENTIAL LINKS

CPA Practical Experience Requirements – What do Employers Need to Know?

CPA Practical Experience Competencies

PERT User Guide for Pre-Approved Program Leader

Program Leader Fact Sheet

Practical Experience Reporting Requirements for Employers

Reporting & Assessments Factsheet

GLOSSARY

CPA PEP: Chartered Professional Accountants Professional Education Program. This is the program that CPA students must complete to become a CPA. It is delivered by the profession and by post-secondary institution programs accredited by the profession.

CPA PER: Chartered Professional Accountants Practical Experience Requirements.

CPA Preparatory Courses: the preparatory courses allow you to gain the prerequisite subject area coverage needed for admission to the CPA PEP. Delivered on a part-time basis for maximum flexibility and accessibility, the preparatory courses are offered online or in a classroom setting and are currently offered in four semesters each year.

EVR: Experience Verification Route. Students work in any position that meets the initial pre-assessment requirements. Detailed experience reports are submitted which are verified by a supervisor for approval by CPA Ontario. Students work directly with CPA Ontario to have their experience assessed as it is gained.

PERT: Practical Experience Reporting Tool. The online reporting tool used by CPA students to report their practical experience. Additionally, this is where CPA reviews student’s experience.
PEP Start Date: The date a student commenced their first module/exam in PEP, or the date they commenced a graduate-level accredited CPA program at a post-secondary institution (PSI). Students may gain up to 18 months of experience prior to this date. A minimum of 12 months of experience must be gained after this date.

PER Effective Date: The earliest date CPA begins to recognize practical experience at the current place of employment for a CPA student. Students cannot begin to report experience until this date has been set.

PPR: Pre-Approved Program Route. PPRs are specific training program(s) in an organization approved by CPA Ontario. Your employer works with CPA Ontario to create a program(s) that meets the CPA practical experience requirements. Students complete streamlined experience reports.

PROGRAM ROLES

Mentor: The Mentor is CPA approved by a provincial body. Mentors provide guidance on the competency development of students of CPA Ontario. They model and facilitate the development of the profession’s values, ethics, and attitudes.

Program Leader: The Program Leader is a senior CPA responsible for a Pre-approved Program Route offering at an organization. This individual is sufficiently senior to adjust the duties of CPA students to provide opportunities to obtain the technical and enabling competencies required of the training program. The Program Leader is responsible for signing off on students’ Profession Assessments.

Program Manager: The Program Manager has access to the PPR’s student roster in PERT, and is responsible for verifying employment details for each new student registering in the PPR in PERT.

PERT TERMS

STUDENT STATUS

In Progress: The student’s employment has been confirmed by Program Manager in PERT. The student is now in progress and able to accumulate practical experience.

Pending Enrollment: Student is awaiting employment confirmation in PERT from the Program Manager.

PER Standard Met: A student has met all the CPA practical experience requirements.

REPORT TYPE

Catch-up Report: A report used by students 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.

Current Experience: Practical experience gained on and after the PER Effective Date.
Prior Experience: Practical experience gained before the PER effective date (limited to 12 months, and must have taken place within 5.5 years from the PER effective date).

Profession Assessment: Students request a Profession Assessment to have their experience recognized by CPA Ontario. This is submitted when a student believes they have satisfied the PER, or they are leaving their current PPR.

REPORT STATUS

New: Student has created an experience report and is in the process of filling out the technical and enabling competency requirements.

Verified: Student has submitted their report for verification, and may proceed with requesting a Profession Assessment to have the report(s) reviewed/months granted by CPA Ontario.

Admin Assess (for “catch-up reports” only): Catch-up report has been successfully submitted to CPA Ontario for review.

Cancelled: Report was cancelled by the student or CPA Ontario staff.

Certification Requested: Student has requested a Profession Assessment and it is now with the Program Leader awaiting sign-off before it can go to CPA Ontario for review.

Assessment Requested: Profession Assessment has been properly signed off by the Program Leader and is now in queue with CPA Ontario to be assigned to an officer for review.

Required: Assessment has been assigned to an Employer Relations Officer (Reviewer) and is currently under review (processing time is approximately six weeks).

Follow-up: Officer does not agree with assessment content and has provided notes (found in the Assessment Comments box) as to what updates are required (when the student resubmits the assessment for review the six week processing period resets on that date).

Completed: The Experience Reports reviewed are sufficient for Practical Experience Requirements and the Officer has approved the experience reports (duration is officially recognized at this point and is viewable in the students consolidated summary in their online PERT account).
APPENDIX I - FREQUENTLY ASKED QUESTIONS FOR STUDENTS IN A PPR

I no longer work for the employer listed in my PERT profile. What do I do?

It is the student’s responsibility to complete their reporting if they leave the pre-approved program. To update your employment record in PERT, please complete the following tasks:

1. Update a current experience report for the proficiency achieved for the technical and enabling competencies achieved during your time at your employer.
2. Once updated, on the report details tab, select SUBMIT to put the report in a Verified status.
3. Go to the profession assessment tab and click Request Assessment.
4. Select the assessment reason of Change of Employment and indicate that you are no longer employed.
5. Select the Program Leader from the drop down list.
6. Check off the declarations and select Create.

If you do not submit the duration and/or competencies gained during your time at your employer please delete your current experience report, update your PERT profile to UNEMPLOYED and remove your mentor email address. Action is required within 90 days of leaving your employer. If no action has been taken within 90 days, CPA Ontario will delete your current experience report and no duration will be granted for this particular time period.

Once you have been marked “Unemployed” you can update your PERT profile with your new employer, program or experience pathway you have chosen.

I am switching from one pre-approved program at my firm to another. Do I need to do anything?

Yes. Being in a pre-approved program means that the competency map within PERT is prepopulated. For example, by switching from an Audit role to a Tax role, your map will no longer be applicable.

To update your employment record in PERT, please complete the following tasks:

1. Update a current experience report for the proficiency achieved for the technical and enabling competencies achieved during your time in the program.
2. Once updated, on the report details tab, select Submit to create a Verified status.
3. Go to the profession assessment tab and Request Assessment.
4. Select the assessment reason of Change of Employment and indicate that you are no longer employed within the program.
5. Select the Program Leader from the drop down list.
6. Check off the declarations and select Create.

Once you have been marked “UNEMPLOYED” you can go back into your PERT profile and update for the new program.
I am a legacy CA student who registered and started working for an ATO/PPR before September 1, 2014. Are reporting requirements different for me?

You qualify to report your practical experience through the Record of CA Qualifying Experience (RQE) and the Legacy CA Student Experience Certification Report (Form 6-4M). You must complete the requirements by September 1, 2018, if not you are required to transition to the CPA Practical Experience Requirements and use the CPA Practical Experience Reporting Tool (CPA PERT).

All practical experience requirements must be completed before the earlier of:

- February 1, 2020; or
- within seven years from the date of your first challenge exam; or
- the tenth anniversary of the date of your registration as a student with CPA Ontario.

Note: Students registered under Regulation 6-4 who are obtaining their practical experience through the Experience Verification Route (EVR) are not eligible for the dual CPA, CA designation and must transfer to Regulation 6-1.

Do I need to report in PERT?

PERT is used by:

- Students in the CPA program (any student enrolled in preparatory courses or the CPA PEP).
- Legacy CA students who either registered or started working on, or after, September 1, 2014.
- Any student who began working in a Pre-Approved Program (PPR) with an approval date of September 1, 2014 or later.
- CGA transition students not reporting in PERC.

What does my PER Effective Date mean?

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

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 PPR or Prior EV experience report within PERT. All students are eligible to claim up to 12 months of prior experience that they have accumulated in the last 5.5 years.

Why can’t I add my mentor to my PERT profile?

There are several reasons why you are unable to add your mentor to your profile, including:

1. Your mentor has not declared that they are part of your organization’s pre-approved program. Your mentor will need to go into their profile and select “yes” to become part of a pre-approved program.

2. You may not be using the same email address that your mentor has provided in PERT.

Why can’t I request a mentor review?

At least one experience report must be in a “Verified” state before you request a mentor review. As long as you have (1) a Mentor and (2) one experience report set to “Verified” you can request a review!

Why can’t I log in to PERT?
If you are having issues logging in to PERT try troubleshooting by using a different Internet browser. If this does not help, contact practicalexperience@cpaontario.ca. If you cannot remember your password, request a password reset.

**Do I need to report my chargeable hours to the Profession?**

If you are part of a pre-approved External Audit program you must report your chargeable hours to the profession every time you submit a professional assessment. This means, either when you are changing jobs or ready to qualify. Please submit a Chargeable Hours Form - Students in External Audit with your most recent experience report.
APPENDIX II - CPA PRACTICAL EXPERIENCE REQUIREMENTS FOR PUBLIC ACCOUNTING

While the CPA profession strives for national consistency, provincial regulations and bylaws take precedence over national requirements. The national standards document, CPA Practical Experience Requirements (CPA PER), differs from Ontario regulations on the following:

- CPA PER outlines three different streams of registration for public accounting (Audit, Review and Compilation). However, in Ontario only the Audit stream applies. CPA Ontario Regulations 9-1 and 6-6 refer to this stream as External Audit.
- CPA PER refers to “registration” as the right to offer public accounting services. In Ontario, the language used in our Regulations is “eligibility to obtain a licence to practice public accounting.”

EXTERNAL AUDIT PROGRAMS

In order to be eligible for a licence to practice public accounting, students must complete all 30 months of experience in an External Audit program. Key requirements of External Audit Programs are described below:

<table>
<thead>
<tr>
<th>Area</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Practical experience route</td>
<td>Qualifying practical experience must be gained in an External Audit Pre-approved Program only. Experience gained in the Experience Verification Route is not eligible.</td>
</tr>
<tr>
<td>Chargeable hours included within 30 month work term</td>
<td>Minimum of 2,500 chargeable hours consisting of:</td>
</tr>
<tr>
<td></td>
<td>• At least 1,250 chargeable hours of assurance, of which:</td>
</tr>
<tr>
<td></td>
<td>• a minimum of 625 hours must be obtained in the audit of historical financial information; and</td>
</tr>
<tr>
<td></td>
<td>• 100 chargeable hours in review procedures in review and other assurance engagements; and</td>
</tr>
<tr>
<td></td>
<td>• 100 chargeable hours in taxation services.</td>
</tr>
<tr>
<td>Core requirements</td>
<td>Minimum of Level 1 proficiency in at least three financial reporting sub-areas.</td>
</tr>
<tr>
<td>Depth requirements</td>
<td>Depth in the audit and assurance competency area, with the development of competencies in all three audit and assurance competency sub-areas, including a minimum of two at Level 2.</td>
</tr>
<tr>
<td>Breadth requirements</td>
<td>The remaining two competency subareas are specified within each Pre-approved Program.</td>
</tr>
<tr>
<td>Diversity of experience</td>
<td>Variety of audit and review clients and/or a variety of audit and review experiences.</td>
</tr>
<tr>
<td>Mentorship</td>
<td>Mentors must be working in public accounting within the same pre-approved program.</td>
</tr>
<tr>
<td>Area</td>
<td>Details</td>
</tr>
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<td>-------------------------------------------</td>
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</tr>
<tr>
<td>Supervision</td>
<td>All chargeable hours must be obtained under the overall supervision of a Licensed Public Accountant from Ontario.</td>
</tr>
<tr>
<td>Secondments (s 4.3 of the CPA PER)</td>
<td>Practical Experience will count towards the chargeable hour requirement for external audit pre-approved programs if the secondment is within a registered firm with a recognized external audit pre-approved program. Otherwise, it will not be recognized towards the chargeable hour requirements for public accounting.</td>
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In addition, **Pre-approved Program Leaders** must:

- be a member of CPA Ontario in good standing;
- sign-off on chargeable hours for future CPAs pursuing public accounting;
- certify that future CPAs were under the overall supervision of a public accountant registrant for their chargeable hours; and
- have a licence to practice public accounting (at least one Program Leader in each program must meet this requirement).

Employers must have External Audit programs pre-approved by CPA Ontario. Chargeable hours and experience gained through Outside of External Audit programs\(^1\) or experience gained through self-employment do not qualify under any circumstances.

Upon achieving their designation, CPA members who have met the requirements outlined above can apply for a licence to practice public accounting. An application for a public accounting licence will be considered based on the bylaws and regulations in place as of the date an application is received.

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\(^1\) There will be a bridging program available which will allow Members who qualify through an Outside of External Audit program or legacy designations who did not meet the legacy public accounting requirements post-certification to become eligible for a licence to practice public accounting. This bridging program has not yet been approved by the Public Accountants Council. More information will be released as it becomes available.