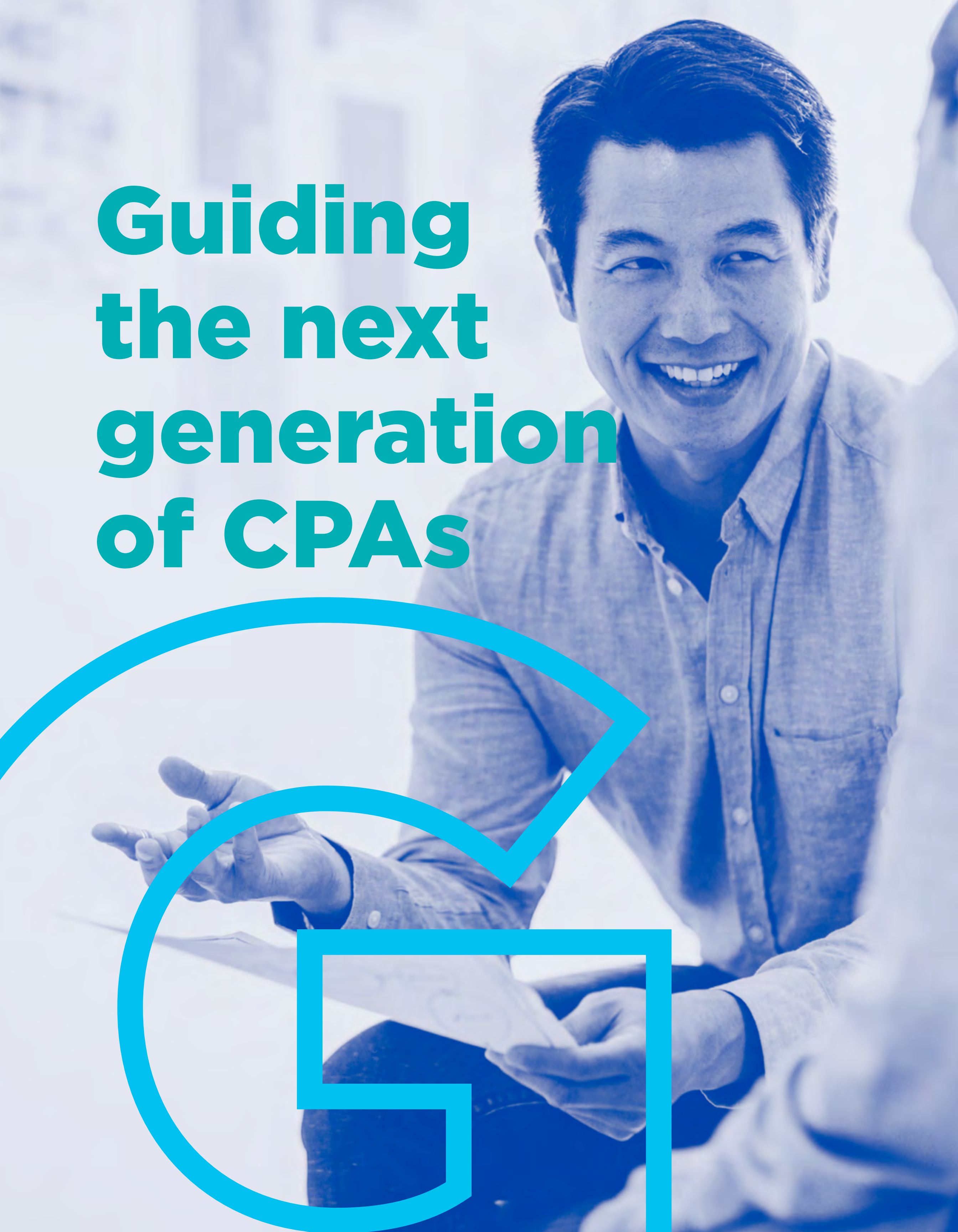
Mentoring works both ways

Being the best CPA mentor you can be

CHARTERED PROFESSIONAL ACCOUNTANTS ALBERTA

Guiding the next generation of CPAs



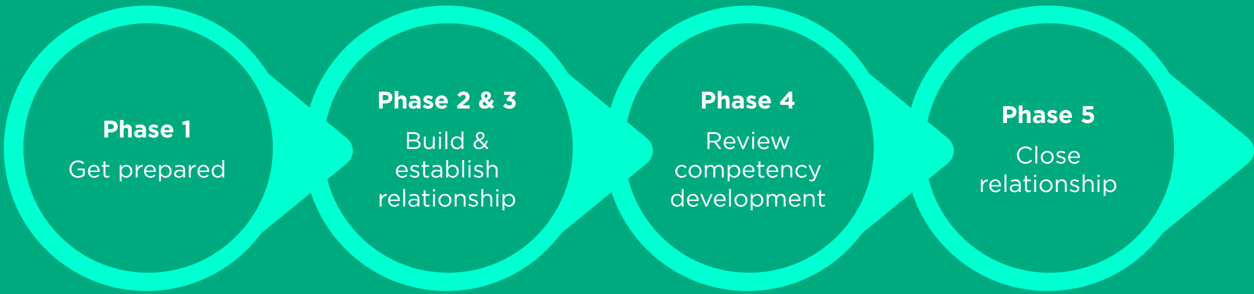
Become a mentor

Have you considered mentoring a CPA candidate? Becoming a mentor is a great way to give back to the community and pass on your knowledge and expertise to the next generation of CPAs. It allows you to develop your listening, coaching, and other soft skills, and you'll become a stronger leader by supporting someone else's growth and development. Through you, candidates will develop the skills they need to succeed in the CPA Certification Program. It's an opportunity for both mentor and mentee to learn and grow, and it ensures the CPA profession continues to thrive—a win/win/win for all.

The mentorship process in a nutshell

So, you've decided you want to be a mentor—great! CPA candidates can't complete their 30-month practical experience term without you. To be a mentor, all you need is to be an Alberta CPA in good standing who's registered in the Practical Experience Reporting Tool (PERT).

Although not required, it's recommended that you and your mentee have an initial meeting to get to know one another. Afterwards, you and your mentee will meet at least twice per year synchronously—meaning either in person (ideal), by phone, or via technology like Zoom or Teams—to discuss their development. You will discuss your mentee's competency development and identify any strategies for further development. Most CPA candidates will require less than 15 hours of mentorship per year.



Your responsibilities

When you become a mentor, you:

- Provide guidance on technical and enabling competency development;
- Record details of discussions and complete mentor meetings in PERT; and
- Document any unresolved concerns in PERT.

If you're a mentor in a Pre-Approved Program Route, you also inform program leaders and managers about the unresolved concerns noted above.

While mentor meetings focus on the competency development required for CPA certification, you don't need to be an expert in them. Instead, you can use your skills to help candidates navigate and plan their path to completion. Candidates will self-assess their technical competency development and respond to specific enabling competency questions when they complete their experience report. You'll assess the reasonability of their self-assessment and provide feedback that your mentee will use to update their experience report.

While you may discuss the candidate's on-the-job performance, your discussions should focus on competency development. And although the reasonability of the candidate's self-assessment is reviewed by CPA Alberta, you can play a role by going over your mentee's reporting and discussing their progress with them.

Meeting with your candidate

Prior to a meeting, you should review any new/updated experience reports in the candidate's PERT profile, along with the consolidated summary. This provides insight into the candidate's development and establishes a basis for the discussion.

It's important to document mentor meetings as they happen. However, if a meeting occurs but isn't immediately documented, this can be done during the next meeting. When you're documenting comments in PERT, you should also include the following information:

- The meeting date;
- A brief summary of the discussion;
- Unresolved competency development concerns or ethical issues;
- Follow-up items for the next meeting; and
- The next meeting date.

CPA Alberta encourages mentors to discuss any concerns or disagreements regarding self-assessments directly with the candidate and request adjustments where necessary. Any unresolved ethical issues should be brought to CPA Alberta's attention immediately.

Unfortunately, you may choose to end the mentorship relationship before a candidate completes their practical experience, due to incompatibility or other factors. In this case, you would inform the candidate and complete the process by providing a reason in PERT, finalizing any outstanding mentor meeting requests, and terminating the relationship in the system.

Helping your candidate with reporting their duties

Guide candidates to focus on their responsibilities.
The candidate should demonstrate their individual accomplishments, not those of their team. Find out what the candidate has done independently to demonstrate proficiency, even if their work was reviewed. They should use specific examples to show how they're meeting their competency requirements.

Remind candidates to only use a job duty once to satisfy the competency requirements.
If a candidate claims proficiency in more than one competency with the same job duty, it'll be rejected. Help them determine which job duty is most appropriate for each competency. It's important to remember, though, that neither you nor the candidate are expected to be experts in the competencies; during a CPA Review, a CPA Alberta reviewer will guide candidates to rearrange their reporting if needed.

Remind candidates to be specific.
Candidates should ensure they comment on the frequency, purpose, and complexity of what they're doing in each of their responses. It's also helpful for candidates to describe who will use the information they've prepared or analyzed.

Is your Experience Verification Route candidate struggling with reporting their duties?

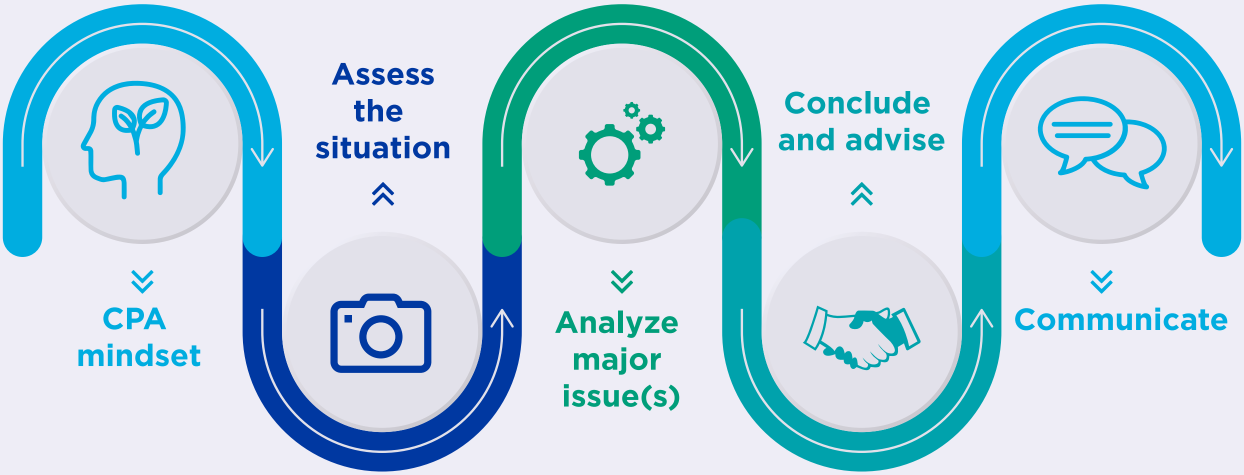
Here are some ways you can help:

Understand the proficiency levels (at a high level) and support candidates to accurately self-assess their competency development.

- Level 0 proficiency is expected of a new staff member where the work is mostly clerical or administrative. For example, a level 0 proficiency candidate might perform calculations but with limited understanding. Candidates with 0–6 months of experience typically fall in this category.
- Level 1 proficiency is where the candidate starts to perform an analysis of their work. The work becomes more complex in nature, but candidates are still heavily supervised. Candidates with 6–12 months of experience typically have a combination of level 1 and 0 proficiency.
- Level 2 proficiency represents work that's higher in complexity with increased autonomy. This is often accompanied by the candidate's ability to provide recommendations based on the analysis they've done. Candidates typically start developing level 2 proficiency in a competency after 12–18 months. However, it typically takes at least 30 months to develop enough competencies at level 2 to meet the practical experience requirements.

Help candidates focus on their specific duties related to the competency in question.

Candidates need to address all parts of a competency to gain proficiency, even at level 1. If they need more guidance with the technical competencies, review the guidance available on CPA Alberta's website with them, as well as the guiding questions, which will help candidates format their responses to meet the requirements. If they're struggling with the enabling competencies, review The CPA Way together, which is the methodical approach that allows CPAs and CPA candidates to address professional problems using the most essential aspects of the enabling competencies. It's especially useful for complex and ambiguous situations.



The CPA Way

The CPA Way is a methodical approach to addressing problems CPAs encounter in their day-to-day work. There are five parts to The CPA Way:

1. **CPA mindset:** The ethical attitudes and behaviours that reflect the enabling competencies that you adopt to address problems.
2. **Assess the situation:** Understand the situation and what you're being asked to do or believe you need to do, gather the situational information needed to plan your work, and create a preliminary plan of the additional work you need to do.
3. **Analyze major issues:** Thoroughly explore all facets of the situation to gain a deep understanding of the issue so you can anticipate potential problems and support stronger conclusions.
4. **Conclude and advise:** Interpret the individual quantitative or qualitative results, establish and use decision criteria for your conclusions, and provide further advice for implementation.
5. **Communicate:** Ensure you write with correct spelling and grammar, speak clearly, and read and listen carefully at all stages. Identify your audience and the intended purpose of your communication and adapt to verbal and non-verbal messages. You should also consider the best medium, such as in-person or electronic communication.

Great questions to ask your candidate when you meet

What challenges have you encountered in your work?

- How have you handled these challenging situations?
- What worked well in each scenario?
- How can you improve the way you handle challenges?
- What would you do differently next time to ensure a smoother outcome?

What has changed since our last meeting? What skills/competencies do you feel you've developed since then?

Have you struggled with any ethical dilemmas since we last spoke?

Have you had an opportunity to lead, formally or informally?

What progress have you made on the enabling competencies you agreed to focus on?

What progress have you made towards your goals since we last met?

Have you set any new goals or are there any potential goals you would like us to discuss?

Do you think you can meet the exit requirements in your role? If not, what is your plan for achieving the exit requirements?

Once a mentor, always a mentor

Once the candidate successfully completes their education, examination, and experience requirements, they exit the program and apply for their CPA designation. CPA Alberta manually ends the mentor/mentee relationship in PERT, which means the official relationship ends, but that doesn't mean the overarching relationship needs to as well. In fact, having a continued relationship with a mentee who is now also a CPA colleague can be incredibly enriching, and you'll be able to congratulate them on and celebrate all of their future successes. You'll play a key role in their life by providing guidance and friendship as they embark on their professional journey as a CPA, and your expertise will continue to benefit them for years to come.

Of course, your mentorship will also be beneficial to another CPA candidate, and you're encouraged to keep that cycle of mentorship going by signing on as a mentor in PERT for another candidate.

Interested in knowing what the responsibilities of a CPA candidate are in the mentor/mentee relationship? Check out the second half of this resource and get all the information you need to ensure your mentee is fulfilling their responsibilities to complete their practical experience.

Need more help or have questions?

CPA Alberta is here to support mentors and their CPA candidates. If you have any questions, don't hesitate to email **PERmentorship@cpaalberta.ca**, and remember to check out these useful resources:

- PERT Guide for CPA Mentors found in the PERT portal
- CPA Alberta website at **cpaalberta.ca** ➔ Become a CPA ➔ Practical Experience ➔ Mentors
- CPA Alberta's Employer Relations resources at **cpaalberta.ca** ➔ Become a CPA ➔ Employer Relations ➔ Employer Resources
- CPA Canada website at **cpacanada.ca** ➔ Become a CPA ➔ CPA Practical Experience Requirements ➔ The CPA Mentorship Program


communication
empowerment
collaboration
leadership
fulfilment
growth
MENTORSHIP

Mentoring works both ways

Getting the most out of your CPA mentee experience

CPA CHARTERED PROFESSIONAL ACCOUNTANTS ALBERTA

Learning from the best

Become a mentee

CPA candidates, you're now enrolled in the CPA Certification Program and are ready to work on your practical experience requirements. You've got a mentor already or have someone in mind, and you're excited to learn all you can from them in order to become the best CPA you can be. But what do you need to know to get the most out of your relationship with your mentor and what are your responsibilities as a mentee?

The mentorship process in a nutshell

Without a mentor, you can't complete your 30-month practical experience term. Although not required, it's recommended that you and your mentor have an initial meeting to get to know one another. Afterwards, you and your mentor need to meet at least twice per year synchronously—meaning either in person (ideal), by phone, or via technology like Zoom or Teams—to discuss your development. Your mentor will provide guidance on your enabling competency development, and may provide guidance on your technical competency development, too.

You'll self-assess your technical competency development and respond to specific enabling competency questions when you complete your experience report. Your mentor will evaluate the reasonability of your self-assessment and provide feedback that you will then use to update your experience report.

Your responsibilities as a mentee

While mentorship is mutually beneficial for both you and your CPA mentor, when you proactively carry out your share of the responsibilities in the mentorship relationship, you stand to gain a lot. You'll develop your leadership, communication, and collaboration skills and learn how to coach others. Your mentor is meant to be a support and to guide you through your CPA journey, but it's important that you take ownership of and accountability for your career, which includes managing the mentoring relationship.

If you're wondering what your responsibilities are, they include:

- Registering with the CPA Western School of Business and creating a profile in the Practical Experience Reporting Tool (PERT). You must include a mentor in your profile before you start reporting your experience;
- Updating your experience reports in PERT twice per year by self-assessing your technical and enabling competency development;
- Requesting mentor meetings in PERT;
- Scheduling meetings with your mentor;
- Following your mentor's guidance and making changes to reports as directed; and
- Submitting a CPA Review in PERT at the intervals required by CPA Alberta.

When completing experience reports, you're required to respond to enabling competency questions. By the time you complete your practical experience term, you're required to have a level 2 proficiency in all five enabling competency areas.

If you're unable to demonstrate that you've been meeting with your mentor at required intervals, more time may be added to your practical experience term.

Top tips for EVR candidates writing experience reports

Your experience report is a vital document that outlines the competencies you've achieved. Experience Verification Route (EVR) candidates need to achieve core, depth, and breadth in the technical competency areas and must achieve eight sub-competencies. Here are some top tips to help with your experience reports:

1. **Target eight to 10 sub-competency areas.** Think about the competency map and what areas you'll achieve as part of the exit requirements in your current role. Very few roles will give you the opportunity to achieve every single sub-competency.
2. **Review the guidance in PERT before drafting a response.** The guidance has information on what specific duties CPA Alberta expects candidates to be doing, as well as the autonomy and complexity needed.
3. **Include examples.** Use specific, detailed examples to demonstrate your proficiency so CPA Alberta's Practical Experience team can understand your role and how you're achieving the competencies.
4. **Update your existing report instead of starting a new one.** This is more efficient than creating a new one to review with your mentor.
5. **Review your report before completing it.** After you've reviewed your report, meet with your mentor to review it again before you submit to CPA Alberta. Remember that spelling and grammar matter, too!

Top tips for PPR candidates

1. **Review the guiding questions in PERT before drafting a response.** The guidance has information on what specific situations qualify for the enabling competency areas.
2. **Update your existing report instead of starting a new one.** This is more efficient than creating a new one to review with your mentor.
3. **Review your report before completing it.** After you've reviewed your report, meet with your mentor to review it again before you submit to CPA Alberta. Remember that spelling and grammar matter, too!

Reporting challenges to consider and discuss with your mentor

Despite your best efforts, you may experience challenges when reporting technical or enabling competencies. Here are the top three seen by CPA Alberta:

1 For PPR candidates, your self-assessed proficiency levels may not align with the approved target proficiency levels at the end of the 30 months of practical experience.

Recommendation

If you're self-assessing higher or lower, you should consider if this is accurate. If you've assessed yourself higher than the target proficiency levels, your proficiency will be lowered to align to the target proficiency upon review. You may only assess above the target proficiency if the competency map outlines it's possible to do so within the description of work experience. In these cases, additional documentation may be required. Your mentor can provide guidance on how best to demonstrate your responsibilities and competencies at the required levels.

2 For both PPR and EVR candidates, you may not have fully responded to enabling competency questions in some cases, which results in significant revisions by CPA Alberta.

Recommendation

You should respond to every part of every question using clear, concise examples. Following The CPA Way can be helpful in ensuring that responses are sufficient. Part A of The CPA Way is referred to as the "what?" and describes the situation. Part B is the "so what?" and describes the outcome or impact. And part C is the "now what?" and describes what you've learned and how you'll react differently in the future. If you're having trouble identifying the three parts of The CPA Way in your reporting, discussing the example with your mentor can provide insight into where your response needs more information and detail.

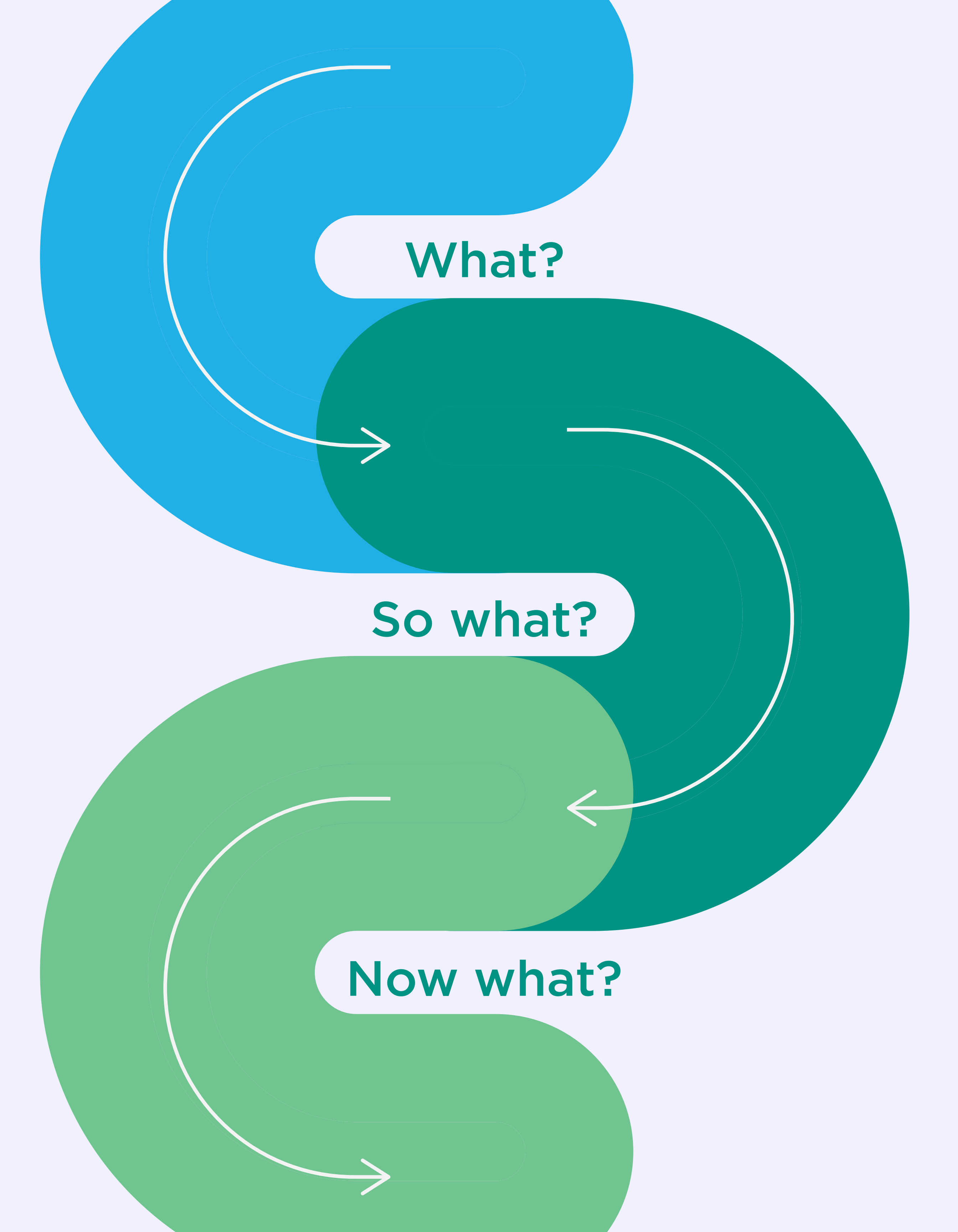
Your mentor can also help you with technical competency help if you need it, too.

You don't need to respond to every enabling competency question at each mentor meeting—you only need to demonstrate that you're at a level 2 at the point of completion.

3 For both PPR and EVR candidates, the first enabling competency question relates to professional and ethical behaviour. Here, you're asked to describe a situation where your professional values were in conflict. This doesn't mean that your values have been called into question.

Recommendation

You should describe a time when your values were in conflict. It's important to be able to navigate these challenges, since this is something that happens often to CPAs. If you're having trouble with this question, seek help from your mentor. Your mentor will be able to share their own encounters with ethical dilemmas, and they'll be able to help you navigate your own conflicts in order to complete your reporting.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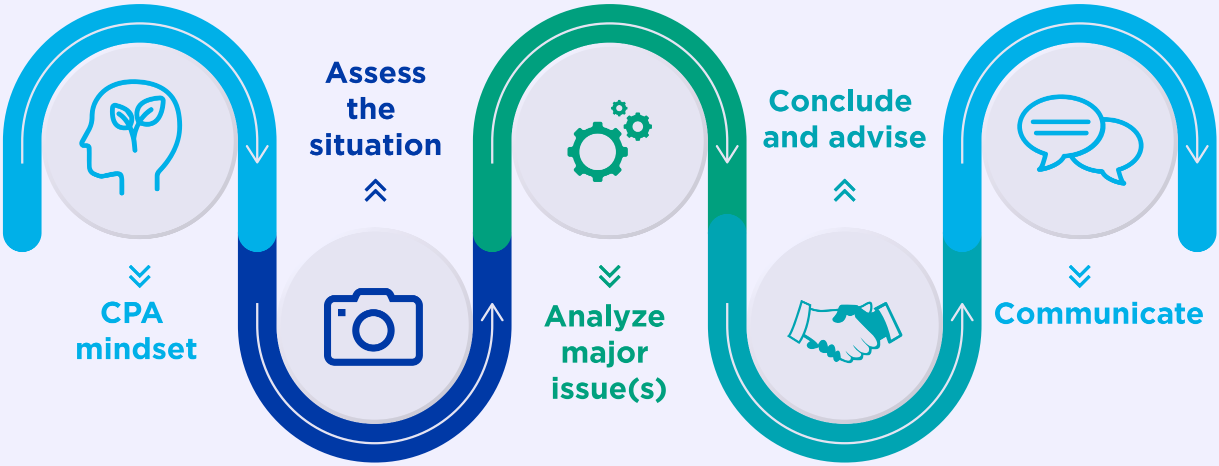

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Great questions to ask your mentor at each meeting

What or who inspires you? Why?

What are some of the best lessons your mentors have taught you?

Why did you decide to become a mentor?

What have some of your biggest professional successes to date been?

What are your current professional goals? Why?

What challenges have you faced in your career? How did you overcome them?

Other topics to discuss with your mentor

- Skills/competencies you've gained since the last meeting
- Challenges you've encountered in your work
- Struggles with ethical dilemmas
- Progress on enabling competencies
- Opportunities you've had to lead, formally or informally
- Progress on your professional goals

The mentee becomes the mentor

Congratulations! You've completed your education, passed the Common Final Examination, and finished your experience requirements, and now you have your CPA designation. You've gained all kinds of valuable soft skills from your mentor, and you're ready to take on the world as a new CPA. You want to give back, but how? It's time to become a mentor yourself!

Becoming a mentor is a great way to give back to your community and to pass on the knowledge and expertise you've gained from your own mentorship experience to the next generation of candidates. It allows you to further develop your listening, coaching, and collaboration skills and allows you to become a stronger leader. Through your mentorship, candidates will develop the skills they need to succeed. This is your chance to give back, shape the profession, and make a difference in the life of another aspiring CPA.

Need more help or have questions?

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cpaalberta.ca/EmployerRelations

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