

Welcome to your PPR



Thank you for your firm's dedication to training CPA candidates. CPA Alberta's Practical Experience team looks forward to supporting you. If you have any questions pertaining to your organization's pre-approved program route (PPR), please contact a member of our team at ppr@cpaalberta.ca.

FIRST STEPS

Set up Your Login to the Practical Experience Reporting Tool (PERT)

As the Program Leader for your organization's PPR, you will receive an email notification from PERT that your account has been created, and you will be prompted to create a password. You may receive multiple emails depending on the number of roles that you have assumed (i.e. you may receive an additional email if you have also taken on the role of the Program Manager).

Understand the Various PPR Roles and Their Requirements



CANDIDATES

CPA candidates are expected to document their development of technical and enabling competencies in PERT in order for them to be assessed and recognized by the profession. As your organization's PPR has now been set up, your candidates can now begin reporting their experience under your organization's PPR within PERT. To do this, they will have to create a profile within PERT and select "Pre-Approved Program" as their experience route.

They will then select their organization and corresponding pre-approved program route (i.e. External Audit, Review, ACT, other). Once this has been done, any newly created experience reports will automatically be associated with your organization's PPR.

If there are candidates in your organization currently reporting under the Experience Verification Route, please have them contact ppr@cpaalberta.ca to assist them in transitioning over to your organization's PPR.

At least twice per year, candidates are required to:

- Self-assess proficiency in technical and enabling competencies in PERT.
- Request a Mentor Meeting in PERT and meet with their mentor to discuss progress.
- If the candidate has reached completion or has departed from the organization, they will be required to submit a CPA Review in PERT.

More guidance for your candidates regarding their practical experience reporting requirements can be found [here](#).

MENTORS

Your organization has committed to ensuring that a designated Alberta CPA Mentor is meeting with each CPA candidate at least twice a year (e.g. in-person, via phone, or Skype, etc.) to discuss competency development as recorded in PERT and to identify strategies for further development. Mentors are also responsible for informing the Program Leader/Manager about any unresolved concerns and then documenting those in PERT.

Designated individuals that wish to become CPA mentors can register [here](#).

We also strongly encourage all CPA mentors to watch the video located [here](#).

PROGRAM MANAGERS

The Program Manager is responsible for monitoring the status of all candidates within your organization's PPR, which includes confirming a candidate's employment status within the organization. Employment confirmations should be completed no later than 15 days after the Program Manager has being notified by PERT. Employment Ended" in PERT as soon as possible. Only once the "Employment Ended" is initiated will the candidates be prompted to report their experience by way of a change of job CPA Review. More guidance regarding this role can be found [here](#).

PROGRAM LEADERS

As a Program Leader, you are responsible for providing total oversight of the PPR and for providing a certification sign-off for all candidates who complete their experience. Within PERT, you will be able to view details of any candidates that have requested a CPA Review of their experience (i.e. certification review, change of job review). More guidance regarding this role can be found [here](#).

Additionally, pre-approved program leaders overseeing candidates pursuing public accounting streams must sign-off on chargeable hours (via the 'Chargeable Hours Form').

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. This request can be made by submitting the following form, located [here](#), and sending the completed form to ppr@cpaalberta.ca.

Understand the Practical Experience Requirements

COMPETENCY MAP

As a PPR, your candidates are expected to perform the duties and tasks as outlined in the competency map developed for your organization. Further, the organization commits to providing a working environment that prepares CPA candidates to meet the requirements of the profession. This includes offering structured training positions with a sufficient range of progressively complex assignments, increasing responsibility, and high-quality practical experience in the required CPA technical and enabling competencies.

If the organization decides to modify the tasks or competencies offered to candidates, it agrees to work with CPA Alberta to ensure that these meet the criteria for approval prior to hiring CPA candidates into these role changes.

CPA PRACTICAL EXPERIENCE POLICIES

As a PPR, you have acknowledged the profession's Rules of Professional Conduct, regulatory requirements, and overall practical experience requirements. These policies and requirements can be found [here](#).

ONGOING MAINTENANCE OF YOUR PPR:

Practical Experience Reporting Tool (PERT)

OBJECTIVE OF PERT

Candidates are required to capture all practical experience in the online Practical Experience Reporting Tool (PERT). Experience reports will capture the nature and duration of experience, the experience route (Pre-Approved), an assessment of the experience, and time away from work.

PERT USER GUIDES

These guides have been developed to assist individuals in all roles in performing their responsibilities. We strongly encourage all mentors, Program Leaders, and Program Managers to review the user guide(s) that pertain to their roles.

Chargeable Hours Form

As a professional accounting firm, your candidates are required to report their chargeable hours to CPA Alberta by submitting a “Chargeable Hours Form” in PERT. This form must be approved by the Program Leader prior to submission of a candidate’s CPA Review and attached to their most recent experience report. This form can be found [here](#).

Guidance has also been developed to help candidates and their employers determine what type of work qualifies as chargeable under various streams of work. This guidance can be reviewed [here](#).

Best Practices

In addition to the guidance provided above (and on the CPA Alberta website), we have developed a checklist to assist Mentors, Program Managers, and Program Leaders in their review process within PERT. Note that these checklists are not required, but can assist in the ongoing management of your PPR and help ensure that the requirements are being met. These checklists have been provided along with this PDF document.

Secondments

Organizations may provide CPA candidates who gain experience through a pre-approved program with opportunities to obtain practical experience on secondment. Secondment assignments will be recognized as qualifying practical experience within a pre-approved program under specific conditions:

- Assignments are with an international office of the organization;
- Assignments are with a subsidiary of the organization, or of one of a subsidiary's international offices;
- Assignments are with a different department of the organization;
- Assignments are with a client of the organization; or
- Any other assignment opportunities must be pre-approved by a provincial/regional body.

CPA candidates may work on more than one secondment assignment; however, no more than 12 months of the total 30-month duration will be recognized towards the fulfillment of CPA practical experience requirements. Furthermore, a depth competency requirement cannot be gained exclusively on secondment assignments.

Secondments that do not fall within the categories noted above will require approval by CPA Alberta in advance.

If Things Change

If your organization requires a change to its existing Program Manager or Program Leader roles, this request can be made by submitting the following form, located [here](#), and submitting to ppr@cpaalberta.ca.

If your organization requires a change to its overall program (such as an increase/decrease in the candidate approval limit), this request can be made by emailing ppr@cpaalberta.ca.

PPR Monitoring

Every PPR will be reviewed by the profession at least once every three years to evaluate the actual training environment and implementation of the PPR. Please note, however, that the first monitoring cycle will occur after the first twelve months of the PPR's implementation. The extent and frequency of reviews will be based on an assessment of risks and safeguards and will allow for discretion and consideration of special circumstances. The objective of monitoring is to assess whether the organization is in compliance with the basis under which the program was approved.

Questions and Additional Guidance

For more guidance, please feel free to review the PPR Employer FAQa available on the CPA Alberta website [here](#) or reach out to ppr@cpaalberta.ca for any additional questions that you may have.