

Mentors: What you need to know

What are the required tasks of a CPA mentor?

- Meet with your candidate at least twice per year and provide guidance on the development of their technical and enabling competencies.
- Record these meetings in the “Mentor Reviews” tab in PERT.
- Document any unresolved competency development concerns or ethical issues in PERT.

Mentor responsibilities:

- Mentor Reviews are designed to focus on the competency development required for CPA certification. While you may want to discuss the candidate’s on-the-job performance, the discussion should focus on their competency development.
- Though you are not expected to be an expert in the competencies, you should be reviewing the reasonability of your candidate’s self-assessment. CPA Alberta is responsible for approving the candidate’s self-assessed proficiencies.
- If you disagree or have concerns with your candidate’s self-assessment, discuss these concerns directly with them and request that they adjust their report accordingly. But don’t forget to document these concerns in your mentor review comments. Any ethical issues that cannot be resolved through discussion should be brought to CPA Alberta’s attention immediately.
- If a candidate cannot demonstrate that they have been meeting with their mentor at least twice per year over the course of their practical experience, they may have their term extended beyond the minimum 30 months.

Carrying out your mentor responsibilities:

- Review all experience reports in the candidate’s PERT profile, along with the consolidated summary. This will give you a clearer picture of where the candidate is in their development and provide good background for your discussion.
- When you document your comments, please include:
 - The date of your meeting;
 - A brief summary of your discussion; and
 - Any unresolved concerns or items for follow-up at a future meeting.
- When you’re done meeting with the candidate, make sure you set the next mentor review date. After each completed mentor review, remember to update the next date you plan to meet.
- Please document your mentor reviews as they happen. If a mentor review occurred, but was not documented in PERT, document the date that you met and your comments in your next mentor review.
- Once a student has completed the practical experience requirements, and is eligible to apply for membership, we will manually end the mentor/mentee relationship. When that happens, that candidate will no longer be attached to you in PERT.
- If the mentor-mentee relationship is not working, please inform the candidate and terminate your relationship in PERT. You will have to provide a reason, and will also be required to complete any outstanding mentor review requests before the termination of the relationship will be processed.

Tips to provide your candidate:

To help your candidate document their experience effectively, make sure they:

- Focus on their specific duties as they relate to the competency in question.
They need to address all parts of a competency to gain proficiency, even at a level 1. If they need more guidance with the technical competencies, review the information icon beside each competency in PERT with them. If they are struggling with the enabling competencies, review the CPA Way together.
- Describe their own responsibilities.
We do not want to know what others do or what their team accomplishes; we want to see what they have done independently to demonstrate proficiency, even if their work was reviewed.
- 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 will likely be rejected. Help them determine which job duty is most appropriate for each competency.
- Comment on the frequency, purpose, and complexity of what they're doing.
This can often be accomplished by describing who will use the information they prepare or analyze.
- Accurately self-assess their competency development:
 - Level 0 proficiency is what is expected of a new staff member where the work is mostly clerical/administrative. For example, level 0 proficiency candidates might be performing calculations but with limited understanding. Candidates with 0-6 months of experience typically have mostly level 0s.
 - 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 1s and 0s.
 - Level 2 proficiency is what is expected of a newly designated accountant. The work will again be higher in complexity, but they will be able to perform it with increased autonomy. Candidates will typically start to develop level 2 proficiency in a competency after 12-18 months. However, it will often take 30 months to develop enough competencies at a level 2 to meet the practical experience requirements.

Helpful Resources

CPA Mentor Review User Guide (found in your PERT portal)

CPA Alberta website: cpaalberta.ca → Become a CPA → Practical Experience → Mentors

CPA Canada website: [Become a CPA](#) → [CPA Practical Experience Requirements Overview](#) → [The CPA Mentorship Program](#)

Contact Us: PERmentorship@cpaalberta.ca