



# PERT User Guide

*Pre-approved Program Leader*

Effective January 2016

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# 1 Introduction to PERT

The CPA Practical Experience Reporting Tool (PERT) helps future CPAs document the development of their technical and enabling competencies in order for them to be assessed and recognized by the profession.

The PERT User Guide outlines how to use the PERT, and provides further guidance on how Pre-approved Program Leaders (PPL) can view future CPAs' experience reports in order to prepare for meetings, and to document these meetings in PERT.

## Pre-approved Program Leader Role

Each Pre-approved Program is the responsibility of a designated PPL, who must be a CPA in good standing with a provincial/regional body.

The PPL is accountable to the provincial/regional body for ensuring future CPAs gain experience through the organization's pre-approved program(s).

PPLs are also responsible for liaising with the designated CPA mentors to confirm the following future CPA activities have occurred:

- Future CPAs have discussed their progress with their CPA mentors at least semi-annually
- Future CPAs are meeting the progression expectations of the CPA Pre-Approved Program.

Furthermore, the PPL must provide the provincial/regional body with a certification signoff for all future CPAs who complete their experience requirement or who depart the pre-approved program during their training period.

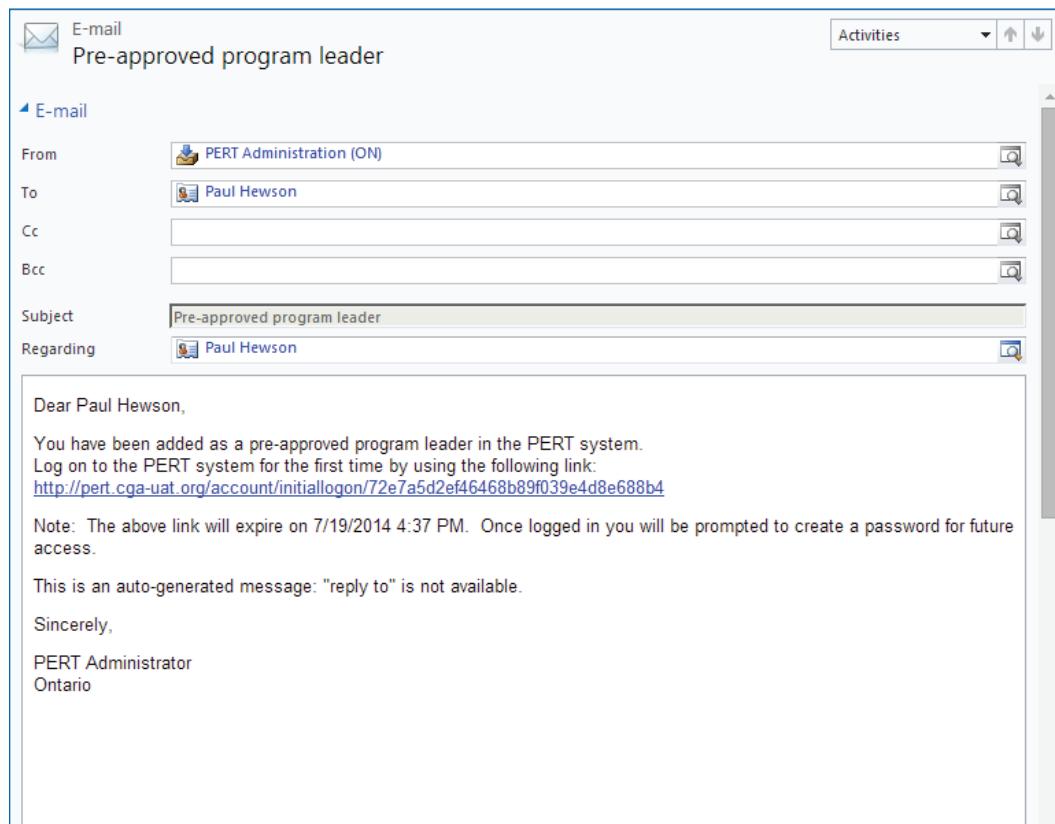


# 2 PERT Logon

## Create Your Password

To create your password for the first time, follow these steps.

1. From the confirmation email, click the link to log on to the PERT. The *Create Your Password* screen appears.

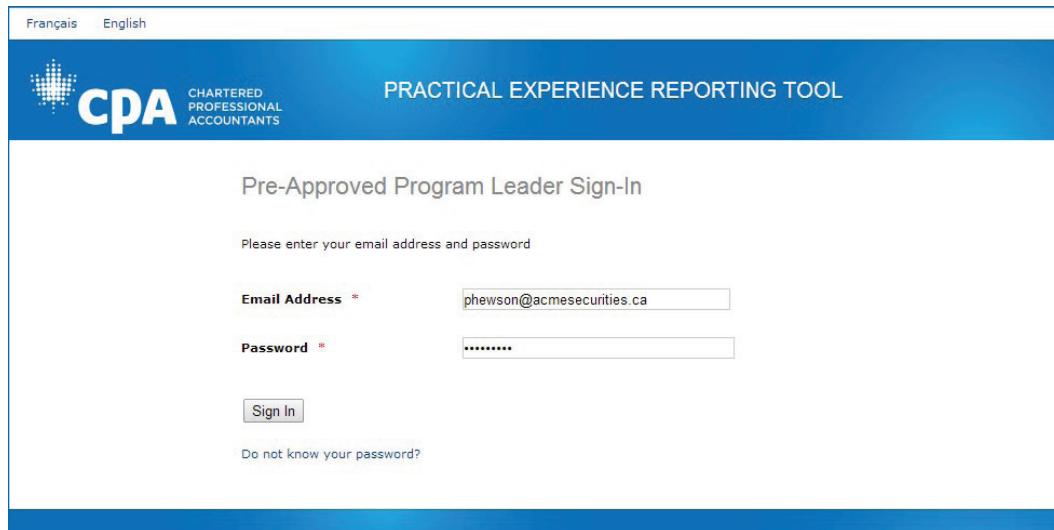


2. Enter and confirm your new password.

Note: Passwords are required to be a minimum of six characters in length, and must have at least one letter and at least one number.

3. Click **Create Password**. If you are successful in creating your password, you will be prompted to sign-in to PERT.

## Sign in



Fransais English

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PRACTICAL EXPERIENCE REPORTING TOOL

Pre-Approved Program Leader Sign-In

Please enter your email address and password

Email Address \*

Password \*

[Do not know your password?](#)

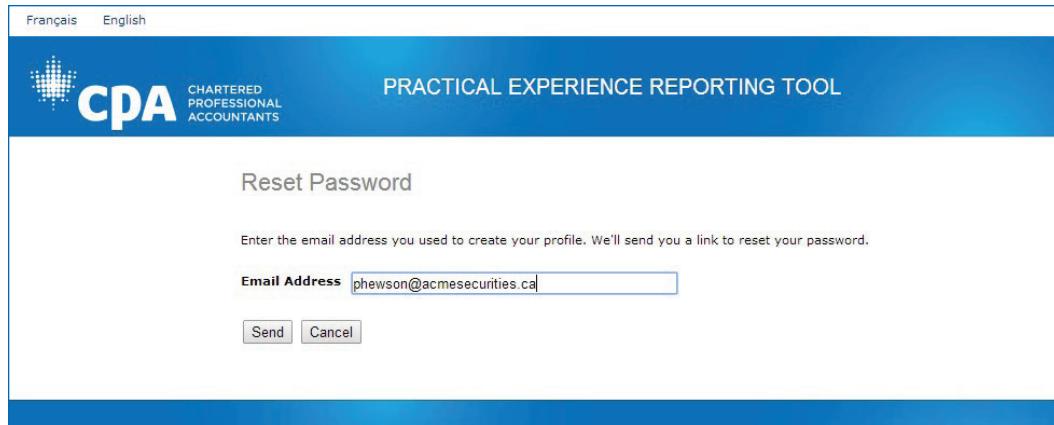
1. To sign in, enter your **Email Address** and **Password**.
2. Click **Sign In** to access the PERT.

Note: The URL to log in as a PPL, is <https://pert.cpa-services.org/DevelopmentLeader/Logon>.

## Reset Password

If you need to reset your password, follow these steps.

1. From the *Pre-approved Program Leader Sign-In* screen, click **Do not know your password**. The *Reset Password* screen appears.



Fransais English

**CPA** CHARTERED PROFESSIONAL ACCOUNTANTS

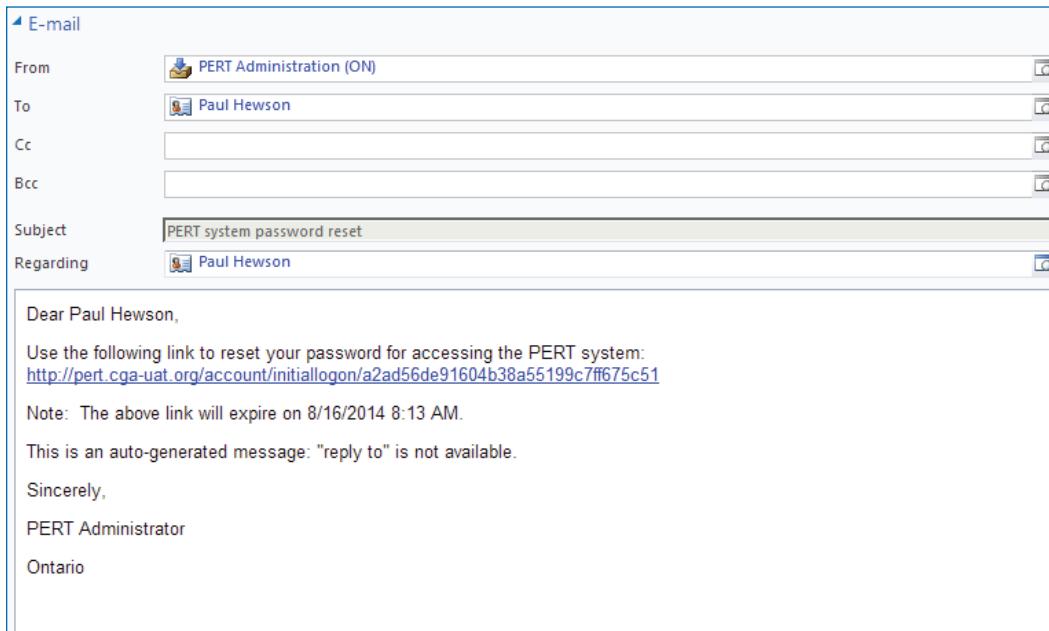
PRACTICAL EXPERIENCE REPORTING TOOL

Reset Password

Enter the email address you used to create your profile. We'll send you a link to reset your password.

Email Address

2. Enter the email address you provided at the time of registration for your CPA pre-approved program.
3. Click **Send**. The *Reset Password* screen displays confirming that an email has been sent for you to reset your password.
4. Close this screen and check your email for the password reset message.
5. Within the email message, click the link to reset your password.

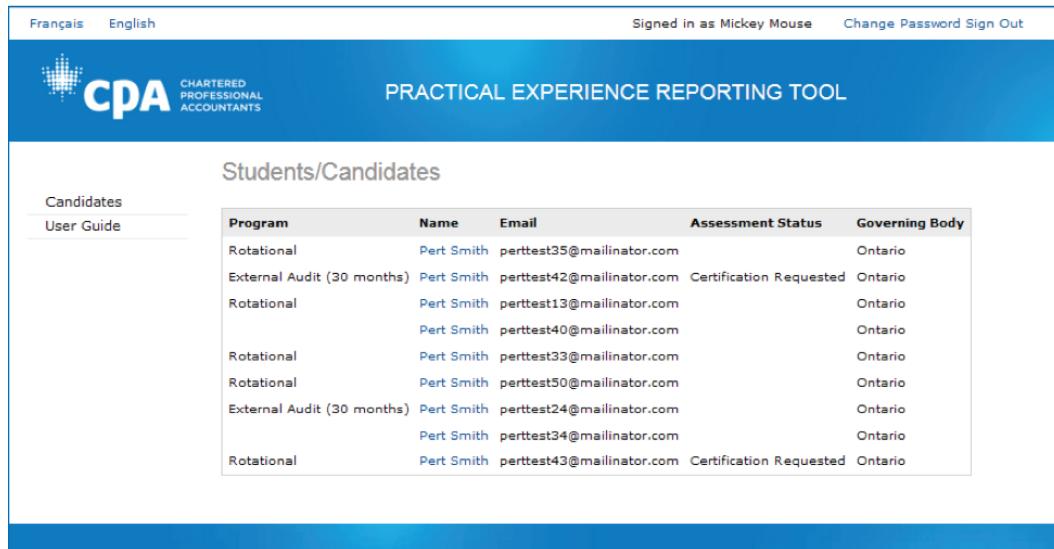




# 3 Candidate Details

As a PERT Pre-approved Program Leader, you are able to view the details of the students/candidates in your pre-approved program(s) that have requested an assessment. Students/candidates request assessments when they are departing your program or are ready for certification.

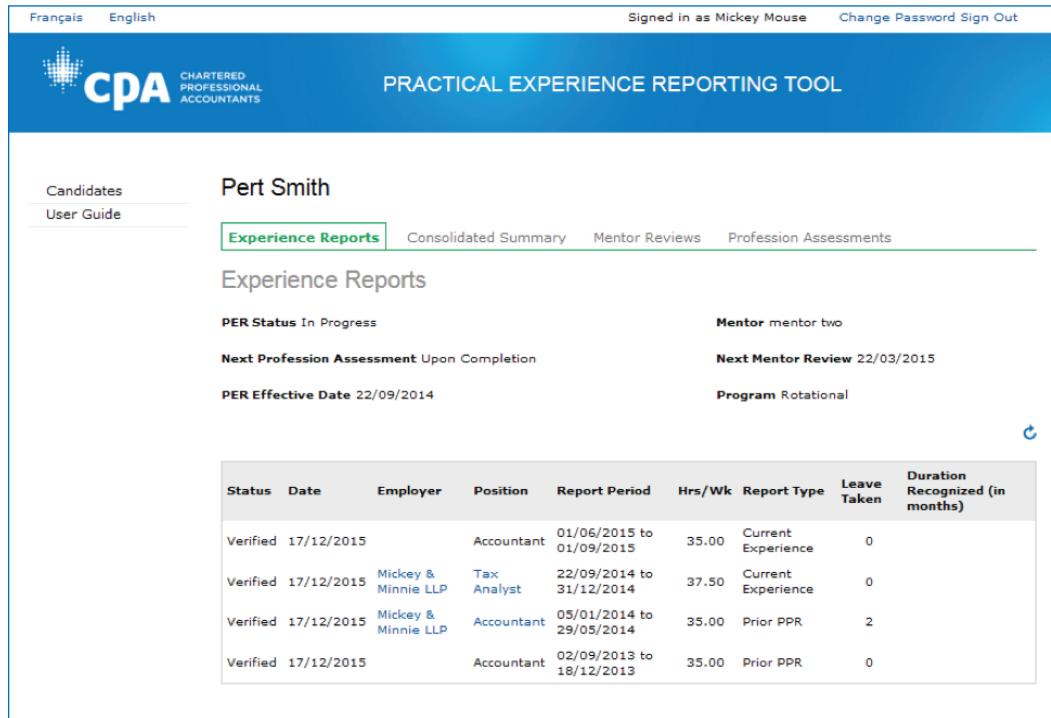
You will **NOT** see a full roster of students/candidates in your program; only those who have requested an assessment.



The screenshot shows a web-based application interface for the CPA Practical Experience Reporting Tool. At the top, there are language links for 'Français' and 'English', and a sign-in status for 'Mickey Mouse' with options to 'Change Password' and 'Sign Out'. The CPA logo is visible on the left. The main content area is titled 'PRACTICAL EXPERIENCE REPORTING TOOL' and shows a table of 'Students/Candidates'. The table has columns for 'Program', 'Name', 'Email', 'Assessment Status', and 'Governing Body'. The data in the table is as follows:

Program	Name	Email	Assessment Status	Governing Body
Rotational	Pert Smith	perttest35@mailinator.com		Ontario
External Audit (30 months)	Pert Smith	perttest42@mailinator.com	Certification Requested	Ontario
Rotational	Pert Smith	perttest13@mailinator.com		Ontario
	Pert Smith	perttest40@mailinator.com		Ontario
Rotational	Pert Smith	perttest33@mailinator.com		Ontario
Rotational	Pert Smith	perttest50@mailinator.com		Ontario
External Audit (30 months)	Pert Smith	perttest24@mailinator.com		Ontario
	Pert Smith	perttest34@mailinator.com		Ontario
Rotational	Pert Smith	perttest43@mailinator.com	Certification Requested	Ontario

To view candidate detail, click the candidate's name.



The screenshot shows the CPA Practical Experience Reporting Tool interface. At the top, there are language options (Français, English), a sign-in status (Signed in as Mickey Mouse), and links for Change Password and Sign Out. The CPA logo is on the left, and the title 'PRACTICAL EXPERIENCE REPORTING TOOL' is in the center. Below the title, the candidate's name 'Pert Smith' is displayed. A navigation bar includes 'Candidates', 'User Guide', and 'Experience Reports' (which is highlighted in green), along with links for Consolidated Summary, Mentor Reviews, and Profession Assessments. The 'Experience Reports' section shows the following details:

- PER Status:** In Progress
- Mentor:** mentor two
- Next Profession Assessment:** Upon Completion
- Next Mentor Review:** 22/03/2015
- PER Effective Date:** 22/09/2014
- Program:** Rotational

Below this, a table lists Pert Smith's experience reports:

Status	Date	Employer	Position	Report Period	Hrs/Wk	Report Type	Leave Taken	Duration Recognized (in months)
Verified	17/12/2015		Accountant	01/06/2015 to 01/09/2015	35.00	Current Experience	0	
Verified	17/12/2015	Mickey & Minnie LLP	Tax Analyst	22/09/2014 to 31/12/2014	37.50	Current Experience	0	
Verified	17/12/2015	Mickey & Minnie LLP	Accountant	05/01/2014 to 29/05/2014	35.00	Prior PPR	2	
Verified	17/12/2015		Accountant	02/09/2013 to 18/12/2013	35.00	Prior PPR	0	

The details associated with the candidate's *PER Status*, *Next Professional Assessment*, *Mentor* and *Next Mentor Review* are set by the profession and are displayed for your information only.

The **Status** information indicates the current status of the future CPAs Experience Report(s). All reports should be in a verified status when the student/candidate is requesting a profession assessment.

As a PPL, you have access to any experience reports from your pre-approved program. Catch up reports and those from other employers will not be accessible due to privacy and confidentiality concerns.

In the example above, the *Employer* field is blank and *Position* is not active.

In the following example, all Experience Reports are accessible since they are from the pre-approved program.

- To view employer details, click the name of the organization in the *Employer* column.
- To view details of the candidate's position, click the title in the *Position* column.

Français English Signed in as Mickey Mouse Change Password Sign Out

**CPA** CHARTERED PROFESSIONAL ACCOUNTANTS PRACTICAL EXPERIENCE REPORTING TOOL

Candidates User Guide

**Pert Smith**

**Experience Reports** Consolidated Summary Mentor Reviews Profession Assessments

**Experience Reports**

**PER Status** In Progress **Mentor**

**Next Profession Assessment** Upon Completion **Next Mentor Review** 08/10/2015

**PER Effective Date** 22/09/2014 **Program** External Audit (30 months)

**Experience Reports**

Status	Date	Employer	Position	Report Period	Hrs/Wk	Report Type	Leave Taken	Duration Recognized (in months)
Follow-Up	02/11/2015	Mickey & Minnie LLP	ac	19/10/2015 to 23/10/2015	40.00	Current Experience	0	
Reviewed	02/09/2015	Mickey & Minnie LLP	tax	22/09/2014 to 22/09/2014	35.00	Current Experience	20	0.03



# 4 Experience Reports

As a Pre-approved Program Leader, you should review experience reports for completeness, accuracy and reasonability. Therefore, the following section is for information purposes only. It provides an overview of a future CPA's experience report and the associated processes for review and assessment.

While you may not need this information on a day-to-day basis, it is a useful reference.

To view the details of an experience report, click the *Report Details* tab.

Pert Smith - ac - Mickey & Minnie LLP (19/10/2015 - 23/10/2015)

[Report Details](#) [Technical Competencies](#) [Enabling Competencies](#) [Notes](#) [Attachments](#)

**Report Details**

[Print](#)

Status	
Status: Follow-Up	Calculated Duration: 0.16 months
Status Change Date: 02/11/2015	Duration Recognized:
Position	
Report Type: Current Experience	Experience Type: Pre-approved Program
Position Title: ac	Employer: Mickey & Minnie LLP
Training Position: External Audit - 30 months	Months on Secondment:
Position Type: Permanent	Start Date: 19/10/2015
Avg Hrs/Wk: 40.00	End Date: 23/10/2015
Leave Taken (days): 0	
Employer Address	
Street Address:	Country:
City:	Postal Code:
Province:	
Employer Profile	
Primary Customers/Clients:	Type of Industry:
# of Employees (Org):	# of CPAs Employed:
# of Employees (Months):	# of Staff Certified by CPA Foundation

As a PPL, you will not be able to edit experience reports; however, you are able to view or print them.

## Status

The *Status* section displays read only information related to *Experience Report Status*, *Status Change Date*, *Calculated Duration* and *Duration Recognized* (if the report has been approved by a CPA Reviewer).

French English Signed in as Mickey Mouse Close

**CPA** CHARTERED PROFESSIONAL ACCOUNTANTS PRACTICAL EXPERIENCE REPORTING TOOL

Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)

**Report Details** Technical Competencies Enabling Competencies Notes Attachments

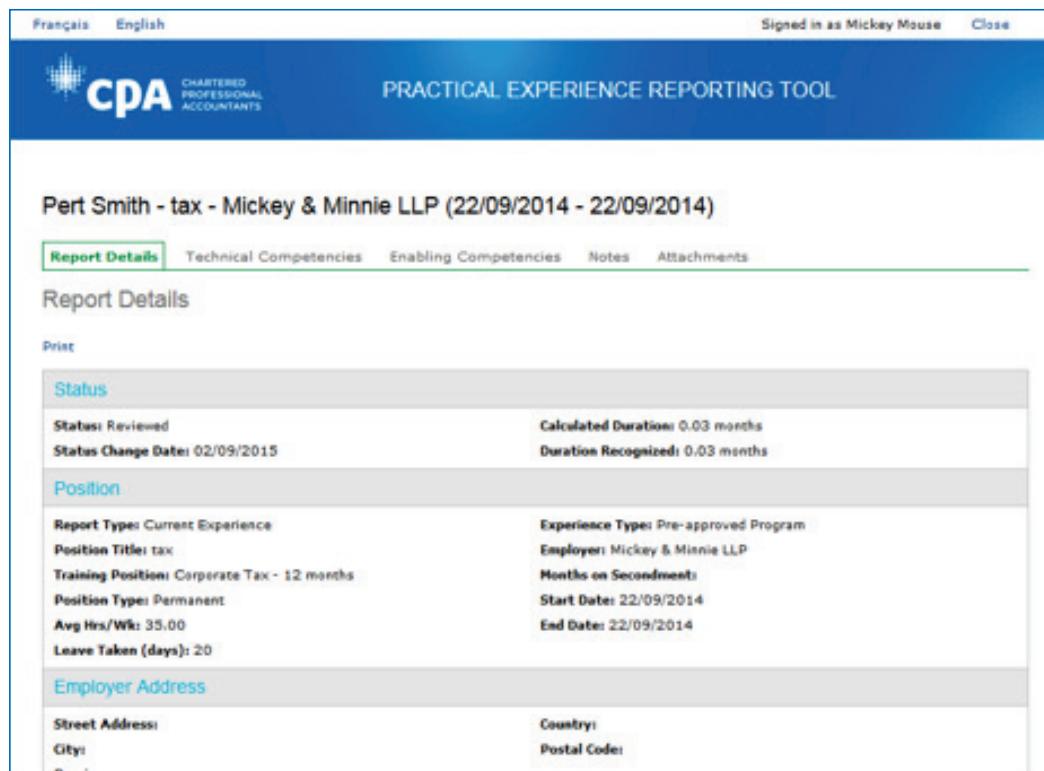
Report Details

Print

Status	
Status: Reviewed	Calculated Duration: 0.03 months
Status Change Date: 02/09/2015	Duration Recognized: 0.03 months
Position	
Report Type: Current Experience	Experience Type: Pre-approved Program
Position Title: tax	Employer: Mickey & Minnie LLP
Training Position: Corporate Tax - 12 months	Months on Secondment:
Position Type: Permanent	Start Date: 22/09/2014
Avg Hrs/Wk: 35.00	End Date: 22/09/2014
Leave Taken (days): 20	
Employer Address	
Street Address:	Country:
City:	Postal Code:

## Position

The *Position* section displays read only details associated with the position held by the candidate.



The screenshot shows a web-based reporting tool interface. At the top, there are language options (Français, English), a user sign-in message (Signed in as Mickey Mouse), and a close button. The CPA logo is on the left, and the title 'PRACTICAL EXPERIENCE REPORTING TOOL' is centered above the main content area. The main content area is titled 'Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)'. Below this, there is a navigation bar with tabs: 'Report Details' (which is selected and highlighted in green), 'Technical Competencies', 'Enabling Competencies', 'Notes', and 'Attachments'. The 'Report Details' section contains several sections with data: 'Status' (Status: Reviewed, Status Change Date: 02/09/2015, Calculated Duration: 0.03 months, Duration Recognized: 0.03 months); 'Position' (Report Type: Current Experience, Position Title: tax, Training Position: Corporate Tax - 12 months, Position Type: Permanent, Avg Hrs/Wk: 35.00, Leave Taken (days): 20, Experience Type: Pre-approved Program, Employer: Mickey & Minnie LLP, Months on Secondment: , Start Date: 22/09/2014, End Date: 22/09/2014); and 'Employer Address' (Street Address: , City: , Country: , Postal Code: ).

## Supervisor Verification

The *Supervisor Verification* section includes Supervisor details, as well as Supervisor Verification details, if the experience report was verified.

The majority of pre-approved programs will not require Supervisor verification.

Please contact your [provincial representative](#) if you would like to learn more about this feature and how it could work in your pre-approved program.

Français English Signed in as Mickey Mouse [Close](#)

 **PRACTICAL EXPERIENCE REPORTING TOOL**

Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)

[Report Details](#) [Technical Competencies](#) [Enabling Competencies](#) [Notes](#) [Attachments](#)

**Report Details**

[Print](#)

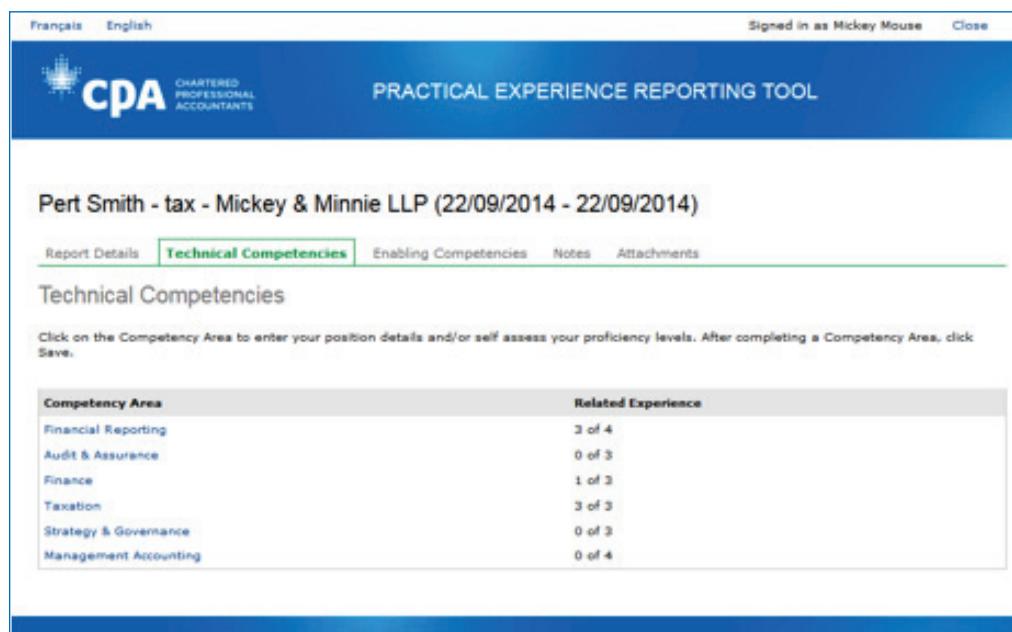
<b>Status</b>	
Status: Reviewed	Calculated Duration: 0.03 months
Status Change Date: 02/08/2015	Duration Recognized: 0.03 months
<b>Position</b>	
Report Type: Current Experience	Experience Type: Pre-approved Program
Position Title: tax	Employer: Mickey & Minnie LLP
Training Position: Corporate Tax - 12 months	Months on Secondment:
Position Type: Permanent	Start Date: 22/09/2014
Avg Hrs/Wk: 35.00	End Date: 22/09/2014
Leave Taken (days): 20	
<b>Employer Address</b>	
Street Address:	Country:
City:	Postal Code:
Province:	
<b>Employer Profile</b>	
Primary Customers/Clients:	Type of Industry:
# of Employees (Org):	# of CPAs Employed:
# of Employees (Dept):	# of Staff Supervised by CPA Candidate:
<b>Supervisor Verification</b>	
Supervisor First Name:	Supervisor Title:
Supervisor Last Name:	Supervisor Phone Number:
Supervisor Email:	Supervisor Language Preference:
Supervisor Designation:	

## Technical Competencies

As a Pre-approved Program Leader, you are expected to attest to the factual accuracy of the technical competency development. Any fatal flaw concerns should be discussed with the CPA student/candidate's CPA mentor. The CPA mentor may then choose to document any discrepancies that you raised in their *Mentor Review* section of PERT.

To view the future CPA's self-assessment of technical competency development during the reporting period, follow these steps.

1. Click the **Technical Competencies** tab.



The screenshot shows a web-based application for the Practical Experience Reporting Tool (PERT). At the top, there are language options (Français, English) and a sign-in status (Signed in as Mickey Mouse, Close). The main header is 'PRACTICAL EXPERIENCE REPORTING TOOL'. Below the header, the text 'Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)' is displayed. A navigation bar includes 'Report Details', 'Technical Competencies' (which is highlighted in green), 'Enabling Competencies', 'Notes', and 'Attachments'. The 'Technical Competencies' section contains the following table:

Competency Area	Related Experience
Financial Reporting	3 of 4
Audit & Assurance	0 of 3
Finance	1 of 3
Taxation	3 of 3
Strategy & Governance	0 of 3
Management Accounting	0 of 4

2. Click any of the six technical competency areas.

The details of the reported technical competency are displayed, which includes the various competency sub-areas, a description of the job duties relevant to the sub-area, the future CPA's assessment of the proficiency achieved.

The *Target Proficiency* column displays the proficiency level that the future CPA aims to achieve by the end of the period of practical experience. The *Proficiency Achieved* displays the current level of proficiency in which the future CPA assesses themselves to have achieved.

Competency Sub-Area	Target Proficiency	Describe, in Detail, Duties you Performed	Circumstance	Complexity	Autonomy	Proficiency Achieved
Financial reporting needs and systems	1	Explain the financial reporting needs of clients and some stakeholders (internal and external users, legal and regulatory requirements, type of entity, other departments, Board of Directors, banks, shareholders, audit committee, etc.); plus Identify the basis of financial reporting (International Financial Reporting Standards (IFRS), Accounting Standards for Private Enterprises (ASPE), Not-for-Profit Accounting or Public Sector) and decide upon appropriate basis.	Routine	Moderate	Medium	Level 0
Accounting policies and transactions	2	Prepare/review non-routine and/or complex tax provision journal entries. Specifically, prepare quarterly tax provisions for Canadian, and if applicable, international entities to support the quarter-end financial reporting process. Review the ledger system to obtain information needed to calculate the tax provision and propose the necessary journal entries as required, including current/future income tax expense (recovery) and current/future income tax asset (liability).	Routine	Moderate	High	Level 0
Financial report preparation	1	Explain sections of the financial statements relating to income taxes including presentation and classification on balance sheet, income statement, cash flow statement & notes including reconciliation of the effective tax rate. May also include compiling financial statements for clients, for the purpose of completing/filing the corporate income tax returns.	Routine	Moderate	Medium	Level 0

## Enabling Competencies

The enabling competency development is to be discussed and reviewed by the CPA student/candidate and their CPA mentor on a semi annual basis.

To view the future CPA's self-assessment of enabling competency development during the reporting period, click the **Enabling Competencies** tab. The *Reflective Questions* screen appears.

If you have specific concerns around the development of a competency area, you should discuss them with the CPA student/candidate's CPA mentor. The CPA mentor may then choose to document any discrepancies that you raised in their *Mentor Review* section of PERT.

## Reflective Questions

The future CPA is not required to answer all enabling competency questions, but only those that pertain to the competencies developed in the reporting period.

The screenshot shows the PERT interface with the following details:

- Header:** Signed in as Mickey Mouse, Close
- Logo:** CPA Chartered Professional Accountants
- Title:** PRACTICAL EXPERIENCE REPORTING TOOL
- Section:** Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)
- Tabs:** Report Details, Technical Competencies, **Enabling Competencies** (selected), Notes, Attachments
- Sub-section:** Reflective Questions
- Text:** Do not include the following in your examples, especially for Professional & Ethical Behaviour: Client's/customer's name, people's names, organization's name. Please be aware that the information provided within this experience report is visible by those involved in the review and verification process...i.e. Program Leader/Manager, Supervisor, Mentor, CPA staff, etc...
- Question 1: Professional and Ethical Behaviour**
  - Proficiency Achieved:** Level 1
  - Items:**
    - a) Describe a time when you had to negotiate conflicting professional values in executing your work, with specific reference to: • the specific values; • what was at stake for all involved; • what you did; and • how you decided that this was an appropriate course of action.
    - b) What impact did your course of action have on all involved?
    - c) If confronted with a similar situation in the future, specify: • What would make it easier for you to act; and • What you would do differently.
- Question 2: Problem-Solving and Decision-Making**
  - Proficiency Achieved:** Not assessed
- Supervisor Verification:**
  - Report details accurate?** Agreed
  - Supervisor Comments:** [Empty text area]

## Summary Questions

Future CPAs are required to answer both Summary questions, irrespective of how many enabling competencies they achieved during the period.

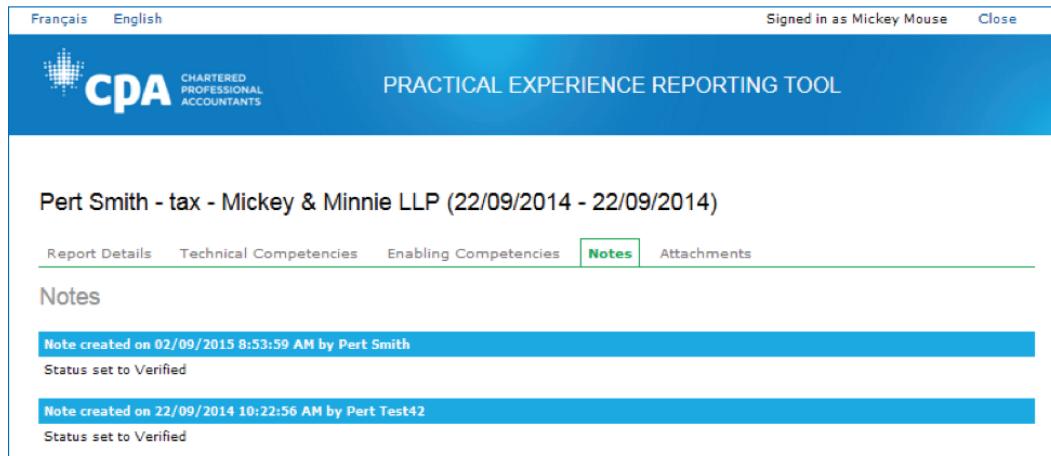
Question A is important in allowing future CPAs to set specific development targets between the meetings with their CPA mentors.

The screenshot shows the PERT interface with the following details:

- Section:** Summary Questions
- Question A:**
  - Text:** Identify key competency areas (enabling and/or technical) you will focus on developing or improving between now and your next meeting with your mentor. What is your action plan for doing so?
  - Link:** Test response
- Question B:**
  - Text:** Looking back at your experience captured in this report, in which competency areas (enabling or technical) do you feel most confident in your abilities and why?
  - Link:** Test response
- Supervisor Verification:**
  - Text:** Report details accurate? Agreed
  - Text:** Supervisor Comments: [Empty text area]

## Notes

The *Notes* tab contains all the status changes of the experience reports, as well as any notes entered by CPA reviewers and/or CPA mentors. It is important as a program leader to review the contents of this area.



The screenshot shows a web-based application for the Practical Experience Reporting Tool (PERT). At the top, there are language selection buttons for 'Français' and 'English', and a sign-in status 'Signed in as Mickey Mouse' with a 'Close' button. The main header features the CPA logo and the text 'PRACTICAL EXPERIENCE REPORTING TOOL'. Below the header, the title of the report is 'Pert Smith - tax - Mickey & Minnie LLP (22/09/2014 - 22/09/2014)'. A navigation bar below the title includes 'Report Details', 'Technical Competencies', 'Enabling Competencies', 'Notes' (which is highlighted in green), and 'Attachments'. The 'Notes' section displays two entries: 'Note created on 02/09/2015 8:53:59 AM by Pert Smith' and 'Status set to Verified' (in blue), and 'Note created on 22/09/2014 10:22:56 AM by Pert Test42' and 'Status set to Verified' (in blue).

## Attachments

Future CPAs are able to attach files, such as resumes or job descriptions, to their experience reports. To view the attached files, follow these steps.

1. Click the **Attachments** tab.

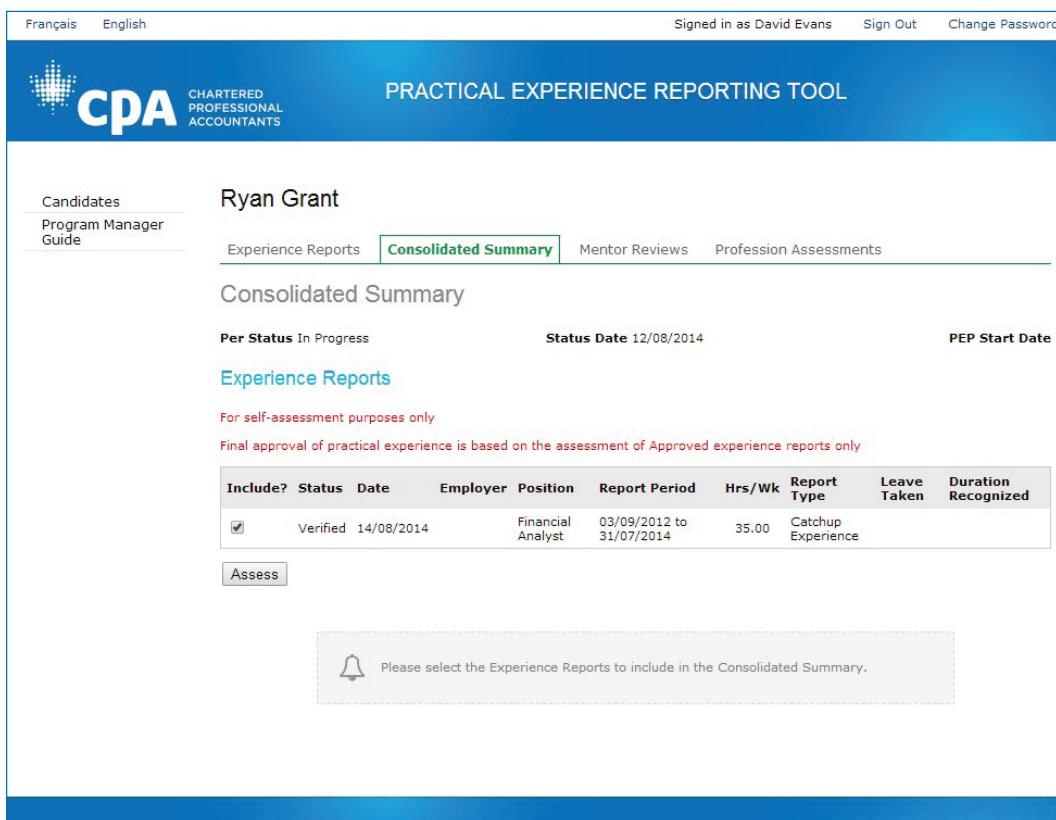


The screenshot shows the 'Attachments' tab selected in the navigation bar, which includes 'Report Details', 'Technical Competencies', 'Enabling Competencies', 'Notes', and 'Attachments' (highlighted in green). Below the navigation bar, the word 'Attachments' is displayed in a large, bold, black font.

2. To review an attached file, click **Choose File**.

# 5 Consolidated Summary

Pre-approved Program Leaders should use the information in the *Consolidated Summary* section to view the overall progress of a future CPA. This feature is particularly useful when a future CPA has multiple employment/experience reports.



The screenshot shows the CPA Practical Experience Reporting Tool interface. At the top, there are language options (Français, English), a user sign-in (Signed in as David Evans), and navigation links (Sign Out, Change Password). The CPA logo is on the left, and the title 'PRACTICAL EXPERIENCE REPORTING TOOL' is centered at the top of the main content area.

The main content area displays a user profile for 'Ryan Grant'. Below the profile, there are tabs for 'Experience Reports', 'Consolidated Summary' (which is currently selected and highlighted in green), 'Mentor Reviews', and 'Profession Assessments'. The 'Consolidated Summary' section is titled 'Consolidated Summary' and includes filters for 'Per Status' (In Progress), 'Status Date' (12/08/2014), and 'PEP Start Date'. Below these filters, there is a section titled 'Experience Reports' with a note: 'For self-assessment purposes only' and 'Final approval of practical experience is based on the assessment of Approved experience reports only'. A table lists the details of the selected experience report, including the employer (Financial Analyst), position (Financial Analyst), report period (03/09/2012 to 31/07/2014), hours worked (35.00), report type (Catchup Experience), and leave taken (0). A button labeled 'Assess' is present. A message box at the bottom right of the summary section says: 'Please select the Experience Reports to include in the Consolidated Summary.'

Select the experience reports to be included in the consolidated summary and click **Assess**. Only verified reports should be included. (It may take a few moments for the summary to appear.)

Duration Requirement		
<b>Reported Leave</b>	0 weeks	<i>20 allowable leave weeks</i>
<b>Duration Required</b>	30 months	<i>30 months (adjusted for leave in excess of allowance)</i>
Recognized Practical Experience		
<b>Prior Experience</b>	0 months	<i>Maximum of 12 months recognized prior experience</i>
<b>Current experience - Prior to PEP Start Date</b>	22.91 months	
<b>Current experience - After PEP Start Date</b>	0 months	<i>Minimum of 12 months must be AFTER PEP start date</i>
<b>Total Recognized Duration</b>	22.91 months	<b>Not Met</b> <i>Must meet or exceed Duration Required</i>
Competency Assessment		
<b>Enabling</b>		<b>Not Met</b> <i>All 5 enabling competencies at Level 2</i>
<b>Technical</b>		
<b>Breadth</b>	<b>Not Met</b>	<i>Overall, 8 competencies at Level 1 or greater with at least 4 at Level 2</i>
<b>Depth</b>		<b>Not Met</b> <i>All competencies within at least one area; at least two must be at Level 2</i>
<b>Core</b>		<b>Not Met</b> <i>At least 3 competencies at Level 1 in either Financial Reporting and/or Management Accounting</i>

## Duration Requirement

The *Duration Requirement* section provides an overview of the number leave weeks reported by the future CPA, and the projected *Duration Required* adjusted for the leave weeks taken in excess of the 20 weeks allowance. A leave includes time away from work for such reasons as vacation, sickness, professional development, and/or study time.

Duration Requirement		
<b>Reported Leave</b>	22 weeks	<i>20 allowable leave weeks</i>
<b>Duration Required</b>	30.5 months	<i>30 months (adjusted for leave in excess of allowance)</i>
<b>Prior Experience</b>	0 months	<i>Maximum of 12 months recognized prior experience</i>
<b>Current experience - Prior to PEP Start Date</b>	22.91 months	
<b>Current experience - After PEP Start Date</b>	0 months	<i>Minimum of 12 months must be AFTER PEP start date</i>
<b>Total Recognized Duration</b>	22.91 months	<i>Not Met Must meet or exceed Duration Required</i>
Competency Assessment		
<b>Enabling</b>	Not Met	<i>All 5 enabling competencies at Level 2</i>
<b>Technical</b>		
<b>Breadth</b>	Not Met	<i>Overall, 8 competencies at Level 1 or greater with at least 4 at Level 2</i>
<b>Depth</b>	Not Met	<i>All competencies within at least one area; at least two must be at Level 2</i>
<b>Core</b>	Not Met	<i>At least 3 competencies at Level 1 in either Financial Reporting and/or Management Accounting</i>

In this example, the future CPA has taken 22 weeks of leave, and will be required to complete a duration of 30.5 months.

## Recognized Practical Experience

The *Recognized Practical Experience* section provides an overview of the recognized practical experience completed by the future CPA. It is separated by *Prior Experience* and *Current Experience*. Current experience is experience accumulated after a CPA student/candidate's Practical Experience Requirement (PER) effective date. Prior experience is any experience accumulated prior to the PER effective date. A CPA student/candidate is eligible to claim up to 12 months of prior experience.

Duration Requirement		
<b>Reported Leave</b>	0 weeks	<i>20 allowable leave weeks</i>
<b>Duration Required</b>	30 months	<i>30 months (adjusted for leave in excess of allowance)</i>
Recognized Practical Experience		
<b>Prior Experience</b>	0 months	<i>Maximum of 12 months recognized prior experience</i>
<b>Current experience - Prior to PEP Start Date</b>	0 months	
<b>Current experience - After PEP Start Date</b>	30.98 months	<i>Minimum of 12 months must be AFTER PEP start date</i>
<b>Total Recognized Duration</b>	30.98 months	<i>Met Must meet or exceed Duration Required</i>
Competency Assessment		
<b>Enabling</b>	Not Met	<i>All 5 enabling competencies at Level 2</i>
<b>Technical</b>		
<b>Breadth</b>	Not Met	<i>Overall, 8 competencies at Level 1 or greater with at least 4 at Level 2</i>
<b>Depth</b>	Not Met	<i>All competencies within at least one area; at least two must be at Level 2</i>
<b>Core</b>	Not Met	<i>At least 3 competencies at Level 1 in either Financial Reporting and/or Management Accounting</i>

The summary indicates whether the future CPA has met the required duration.

## Competency Assessment

The *Competency Assessment* section indicates whether the future CPA has met the specified technical and enabling competency requirements.

Duration Requirement		
<b>Reported Leave</b>	0 weeks	<i>20 allowable leave weeks</i>
<b>Duration Required</b>	30 months	<i>30 months (adjusted for leave in excess of allowance)</i>
Recognized Practical Experience		
<b>Prior Experience</b>	0 months	<i>Maximum of 12 months recognized prior experience</i>
<b>Current experience - Prior to PEP Start Date</b>	22.91 months	
<b>Current experience - After PEP Start Date</b>	0 months	<i>Minimum of 12 months must be AFTER PEP start date</i>
<b>Total Recognized Duration</b>	22.91 months	<i>Not Met</i> <i>Must meet or exceed Duration Required</i>
Competency Assessment		
<b>Enabling</b>	Met	<i>All 5 enabling competencies at Level 2</i>
<b>Technical</b>		
<b>Breadth</b>	Met	<i>Overall, 8 competencies at Level 1 or greater with at least 4 at Level 2</i>
<b>Depth</b>	Not Met	<i>All competencies within at least one area; at least two must be at Level 2</i>
<b>Core</b>	Met	<i>At least 3 competencies at Level 1 in either Financial Reporting and/or Management Accounting</i>

In this scenario, the future CPA has met all of the technical and enabling competency requirements barring the *Depth* requirement.

## Enabling Competencies

To view more information on the details of the enabling competencies within the consolidated summary, follow these steps.

1. Click **Enabling**. The list of enabling competencies appear.

ENABLING
<input type="checkbox"/> Professional and Ethical Behaviour
<input type="checkbox"/> Problem-Solving and Decision-Making
<input type="checkbox"/> Communication
<input type="checkbox"/> Self-Management
<input type="checkbox"/> Teamwork and Leadership

2. For a detailed view, select an enabling competency. The detailed view appears and provides a summary of the future CPA's responses, proficiency attained, duration and status.

**Note:** While the *Position* field contains active links, these only open to empty pages within PERT.

## Technical Competencies

To view more information on the details of the technical competencies within the consolidated summary, follow these steps.

1. Click **Technical**. The list of technical competencies and sub-competencies appear.

TECHNICAL	
<b>Financial Reporting</b>	
⊕ Financial reporting needs and systems	Level 2
⊕ Accounting policies and transactions	Level 2
⊕ Financial report preparation	Level 2
⊕ Financial statement analysis	Level 2
<b>Audit &amp; Assurance</b>	
⊕ Internal control	Level 2
⊕ Internal audit or external assurance requirements, basis and risk assessment	Level 0
⊕ Internal audit projects or external assurance engagements	Level 0
<b>Finance</b>	
⊕ Financial analysis & planning	Level 0
⊕ Treasury management	Level 0
⊕ Capital budgeting, Valuation, Corporate finance	Level 0
<b>Taxation</b>	
⊕ Income tax legislation and research	Level 0
⊕ Tax compliance: corporate or personal	Level 0
⊕ Tax planning: corporate or personal	Level 2
<b>Strategy &amp; Governance</b>	
⊕ Governance Mission, vision, values & mandate	Level 2
⊕ Strategy development / implementation	Level 0
⊕ Enterprise risk management	Level 2
<b>Management Accounting</b>	
⊕ Management reporting needs and systems	Level 0
⊕ Planning, budgeting and forecasting	Level 0
⊕ Cost / revenue / profitability management	Level 0
⊕ Organizational / individual performance measurement	Level 0

2. For a detailed view, select a technical sub-competency.

TECHNICAL									
Financial Reporting									
Position	Position Duties	Circumstance	Complexity	Autonomy	Target Proficiency	Proficiency Attained	Duration	Status	Level 2
Audit Associate	Liaise with the External Reporting department to understand the required information for external reporting purposes, if applicable. The CA Student mu...	NonRoutine	Moderate	Medium	Level 1	Level 0	6	Approved	
Audit Associate	Liaise with the External Reporting department to understand the required information for external reporting purposes, if applicable. The CA Student mu...	NonRoutine	Moderate	Medium	Level 1	Level 2	24.98	Approved	
<input checked="" type="checkbox"/> Accounting policies and transactions <input checked="" type="checkbox"/> Financial report preparation <input checked="" type="checkbox"/> Financial statement analysis									Level 2
									Level 2
									Level 2

The detailed view of the technical competency appears, and provides a summary of future CPA responses, position duties, circumstance, complexity, autonomy, target proficiency, proficiency attained, duration, and status. Please review the proficiency achieved for overall reasonability given time spent in the role and work completed.

**Note:** While the *Position* field contains active links, these only open to empty pages within PERT.



# 6 Profession Assessments

## Assessments

The *Profession Assessments* tab displays any professional assessments requested by the CPA student/candidate.

By clicking on the *Status Date* link you can find out further information about the profession assessment and the CPA reviewer comments.

French	English	Signed in as Mickey Mouse	Close
 <b>CPA</b> CHARTERED PROFESSIONAL ACCOUNTANTS	PRACTICAL EXPERIENCE REPORTING TOOL		
<b>Profession Assessment</b>			
<b>General</b>			
Type	Assessment		
Assessment Reason	Change of Job Assessment		
<b>Assessment Reason Details</b>			
Status	Completed		
Status Date	02/09/2015		
Reviewer	Harley Reed		
Comments	Change status to unemployed		
<b>Pre-Approved Program Leader Declaration</b>			
Overall Confirmed	Agree		
Completed Pre-approved Program Confirmed	Unanswered		
Departed Pre-approved Program Confirmed	Agree		
Certified By	Mickey Mouse		

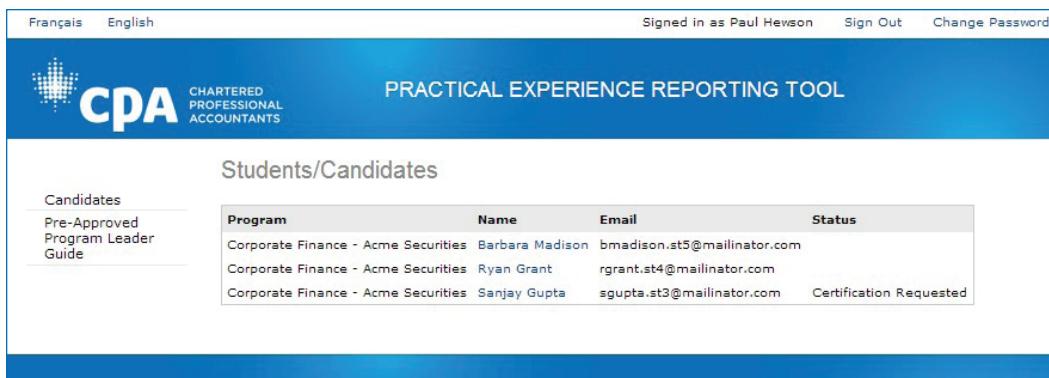
## Assessment Detail

Keep in mind that CPA students/candidates will request an assessment when they are departing your program before completing the qualifying period or when they have completed the required duration.

Fransais English		Signed in as Mickey Mouse	Close
 PRACTICAL EXPERIENCE REPORTING TOOL			
<b>Profession Assessment</b>			
<b>General</b>			
Type	Assessment		
Assessment Reason	Change of Job Assessment		
<b>Assessment Reason Details</b>			
Status	Completed		
Status Date	02/09/2015		
Reviewer	Harley Reed		
Comments	Change status to unemployed		
<b>Pre-Approved Program Leader Declaration</b>			
Overall Confirmed	Agree		
Completed Pre-approved Program Confirmed	Unanswered		
Departed Pre-approved Program Confirmed	Agree		
Certified By	Mickey Mouse		

# 7 Certification Requested

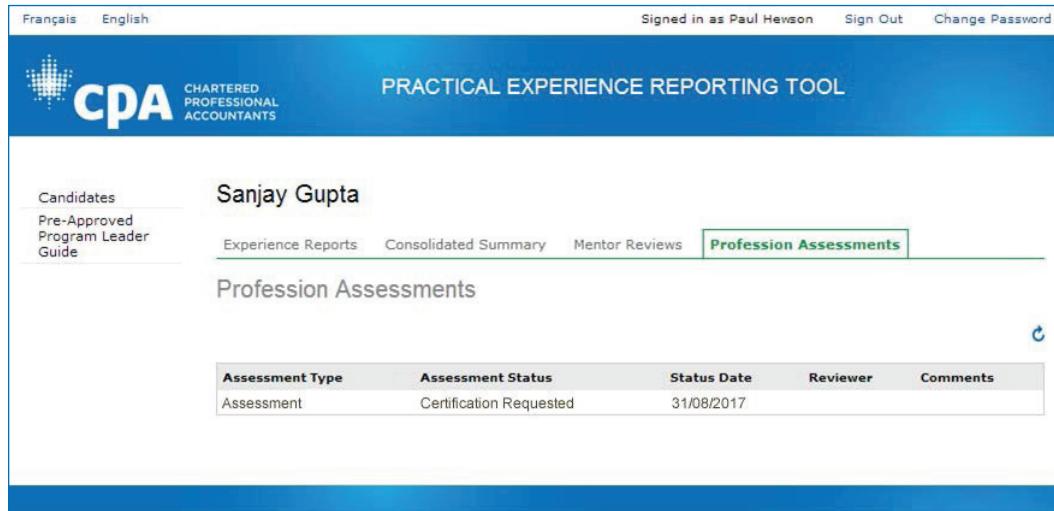
When future CPAs believe they have completed all of the practical experience requirements or they are departing your pre-approved program, they can request a *Certification Requested* profession assessment. Unlike other profession assessments, the Pre-approved Program Leaders are required to confirm that the future CPAs have met all of the requirements. Although it is the Program Leader's responsibility to declare whether the experience reports are accurate, including verifying time away from work and that the mentor review meetings have occurred, Program Leaders can use their discretion to delegate the verification of this task to their respective Program Managers.



The screenshot shows a web-based application for managing practical experience reports. At the top, there are language options (Français, English), a sign-in status (Signed in as Paul Hewson), and links for Sign Out and Change Password. The main header is 'PRACTICAL EXPERIENCE REPORTING TOOL'. On the left, a sidebar menu includes 'Candidates' and 'Pre-Approved Program Leader Guide'. The main content area is titled 'Students/Candidates' and displays a table with the following data:

Program	Name	Email	Status
Corporate Finance - Acme Securities	Barbara Madison	bmadison.st5@mailinator.com	
Corporate Finance - Acme Securities	Ryan Grant	rgrant.st4@mailinator.com	
Corporate Finance - Acme Securities	Sanjay Gupta	sgupta.st3@mailinator.com	Certification Requested

To view the candidate's details, click the name of the candidate.



The screenshot shows a web-based application for the CPA Practical Experience Reporting Tool. At the top, there are language options (Français, English), a sign-in status (Signed in as Paul Hewson), and links for Sign Out and Change Password. The CPA logo is on the left, and the title 'PRACTICAL EXPERIENCE REPORTING TOOL' is centered above the main content area. On the left, a sidebar shows 'Candidates' and 'Pre-Approved Program Leader Guide'. The main content area displays 'Sanjay Gupta' and a navigation bar with links: Experience Reports, Consolidated Summary, Mentor Reviews, and Profession Assessments (which is highlighted in green). Below this, a section titled 'Profession Assessments' is shown with a table. The table has columns for Assessment Type, Assessment Status, Status Date, Reviewer, and Comments. One row is visible: Assessment Type is 'Assessment', Status is 'Certification Requested', and Status Date is '31/08/2017'.

Information on how a Pre-approved Program Leader provides Certification that future CPAs have completed part, or all, of the Pre-approved Program, will be provided shortly.

## Profession Assessment

To view details of the assessment, click the associated **Status Date**.



The screenshot shows a detailed view of a 'Profession Assessment'. At the top, there are language options (Français, English), a sign-in status (Signed in as Paul Hewson), and a Close button. The CPA logo is on the left, and the title 'PRACTICAL EXPERIENCE REPORTING TOOL' is centered above the main content area. The main content area shows a 'General' tab selected. Below the tab, there are several data fields: Type (Assessment), Assessment Reason (Completion Assessment), Assessment Reason Details (Certification Requested), Status Date (31/08/2017), Reviewer (empty), and Comments (empty).

To make your declaration to confirm that the candidate completed their duration, click **Edit** to enter details. The *Edit Profession Assessment* screen appears.

French English

Sign In as Paul Hanson Close

**CPA** CHARTERED PROFESSIONAL ACCOUNTANTS

PRACTICAL EXPERIENCE REPORTING TOOL

### Edit Profession Assessment

#### General

Type	Assessment
Assessment Reason	Completion Assessment
Assessment Reason Details	
Status	Certification Requested
Status Date	18/10/2015
Reviewer	
Comments	

#### Pre-Approved Program Leader Declaration

You must select Agree or Disagree to #1 below

1. I confirm:

- the individual named above was, or still is, employed in our CPA Pre-Approved Program as per the following report or reports
- the report details are correct in all respects
- the individual was adequately supervised at all times, including during any secondments
- the individual's progress in our CPA Pre-Approved Program has been discussed with their CPA Mentor at least semi-annually

Agree  Disagree  Unanswered

You must select Agree or Disagree to either #2 or #3 below

2. If the individual completed the CPA Pre-approved Program: I confirm that the individual has successfully completed our CPA Pre-Approved Program, and there are no unresolved concerns between the individual and our organization

Agree  Disagree  Unanswered

3. If the individual has departed from the CPA Pre-Approved Program: I confirm the experience as reported reasonably reflects the experience obtained by the individual in our Pre-Approved Program during their tenure with our organization and that any unresolved concerns are adequately documented in PERT

Agree  Disagree  Unanswered

## General

The *General* section displays details of the *Profession Assessment* requested.

Français English Signed in as Paul Howson Close

 **CHARTERED PROFESSIONAL ACCOUNTANTS**

**PRACTICAL EXPERIENCE REPORTING TOOL**

Edit Profession Assessment

General

Type	Assessment
Assessment Reason	Completion Assessment
<b>Assessment Reason Details</b>	
Status	Certification Requested
Status Date	18/10/2015
Reviewer	
Comments	

Pre-Approved Program Leader Declaration

You must select Agree or Disagree to #1 below

1. I confirm:

- the individual named above was, or still is, employed in our CPA Pre-Approved Program as per the following report or reports
- the report details are correct in all respects
- the individual was adequately supervised at all times, including during any secondments
- the individual's progress in our CPA Pre-Approved Program has been discussed with their CPA Mentor at least semi-annually

Agree  Disagree  Unanswered

You must select Agree or Disagree to either #2 or #3 below

2. If the individual completed the CPA Pre-approved Program: I confirm that the individual has successfully completed our CPA Pre-Approved Program; and there are no unresolved concerns between the individual and our organization

Agree  Disagree  Unanswered

3. If the individual has departed from the CPA Pre-Approved Program: I confirm the experience as reported reasonably reflects the experience obtained by the individual in our Pre-Approved Program during their tenure with our organization and that any unresolved concerns are adequately documented in PERT

Agree  Disagree  Unanswered

Save Cancel

## Pre-approved Program Leader Declaration

As a Pre-approved Program Leader, you must confirm if all of the future CPA's experience reports are accurate and has the minimum required CPA mentor reviews.

### Pre-Approved Program Leader Declaration

You must select Agree or Disagree to #1 below

1. I confirm:

- the individual named above was, or still is, employed in our CPA Pre-Approved Program as per the following report or reports ?
- the report details are correct in all respects
- the individual was adequately supervised at all times, including during any secondments
- the individual's progress in our CPA Pre-Approved Program has been discussed with their CPA Mentor at least semi-annually

Agree  Disagree  Unanswered

To make the declaration, select **Agree**. Otherwise, select **Disagree**.

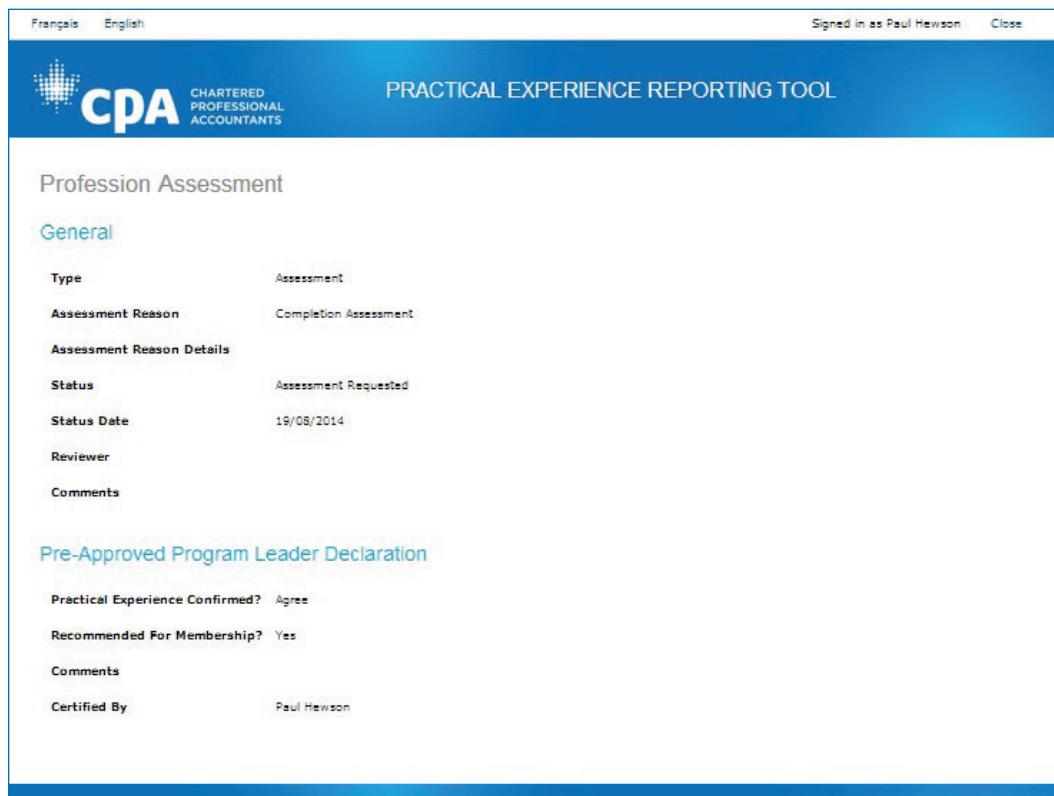
## Recommendations

As the Pre-approved Program Leader, you will agree with #2 if the student/candidate has completed the entire qualifying period and is ready for certification.

If the student is departing from the pre-approved program prior to completion of the qualifying then select **Agree** for #3.

After making your selection, click **Save**.

The Profession Assessment is updated to include your edits.



The screenshot shows a web-based application for the CPA Practical Experience Reporting Tool. At the top, there are language options (Français, English) and a sign-in message (Signed in as Paul Hewson, Close). The main header is 'PRACTICAL EXPERIENCE REPORTING TOOL'. Below this, the title 'Profession Assessment' is displayed. Under the 'General' section, there are several fields: 'Type' (Assessment), 'Assessment Reason' (Completion Assessment), 'Assessment Reason Details' (empty), 'Status' (Assessment Requested), 'Status Date' (19/08/2014), 'Reviewer' (empty), and 'Comments' (empty). The next section is 'Pre-Approved Program Leader Declaration'. It contains fields: 'Practical Experience Confirmed?' (Agree), 'Recommended For Membership?' (Yes), 'Comments' (empty), and 'Certified By' (Paul Hewson). The bottom of the window has a blue footer bar.

To save your changes, click **Save**. The window can be closed.

Once the profession assessment declaration has been made, the assessment is submitted to the CPA provincial/regional body for review and approval. At this point, you are not required to conduct any additional tasks for this candidate.





CHARTERED  
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