

Consequences for Non-Compliance with Practical Experience Requirements

The CPA Practical Experience Requirements (CPA PER) prescribe different consequences for non-compliance. The below highlights key consequences that candidates should be aware of as they complete their term of practical experience.

NON-COMPLIANCE WITH MENTOR REVIEWS

REQUIREMENT

CPA candidates are required to meet with their mentors at least twice every year to review their competency development as recorded in the Practical Experience Reporting Tool (PERT). This requirement is described in section 2.7.1.2 of the CPA PER. These meetings must be documented as Mentor Reviews in PERT. Candidates who do not have a minimum of two (2) Mentor Reviews for every twelve (12) months of current practical experience will be considered as not in compliance with this requirement.

CONSEQUENCE

CPA candidates who are not in compliance with this requirement at the end of their term of practical experience will have their required practical experience duration extended by one (1) month for every Mentor Review missed. Candidates will still be required to meet with their mentor at the end of the penalty period and document that meeting in PERT. Communication of this penalty and any required subsequent actions will occur at the time the candidate's Profession Assessment is completed.

EXCEPTIONS

Periods of unemployment and prior experience are exempt from the Mentor Review requirement.

NON-COMPLIANCE WITH PERT REGISTRATION

REQUIREMENT

CPA candidates are required to log in to PERT and provide all required employment and mentor information within 90 days of the latter of their registration date with the CPA Western School of Business or the date they commenced qualifying employment. The applicable date is the "PER effective date" and is described in section 1.3 of the CPA Harmonized Practical Experience Policies. Candidates who complete this step within 90 days will be able to claim all current experience starting from their PER effective date.

CONSEQUENCE

CPA candidates who are in non-compliance with this requirement will only be able to claim current experience from the date they log in to PERT and provide the required information.