CHARTERED
PROFESSIONAL
ACCOUNTANTS

CPA Mentor Review User Guide

Effective May 1, 2016

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Table of Contents

1 Introduction

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.

After you setup your CPA Mentor profile in PERT, you will be expected to access PERT both before and after meeting with your future CPA(s) (also referred to as CPA students/candidates).

This user guide provides guidance on how to use PERT to access your future CPA(s) experience reports and document your required semi-annual meetings.

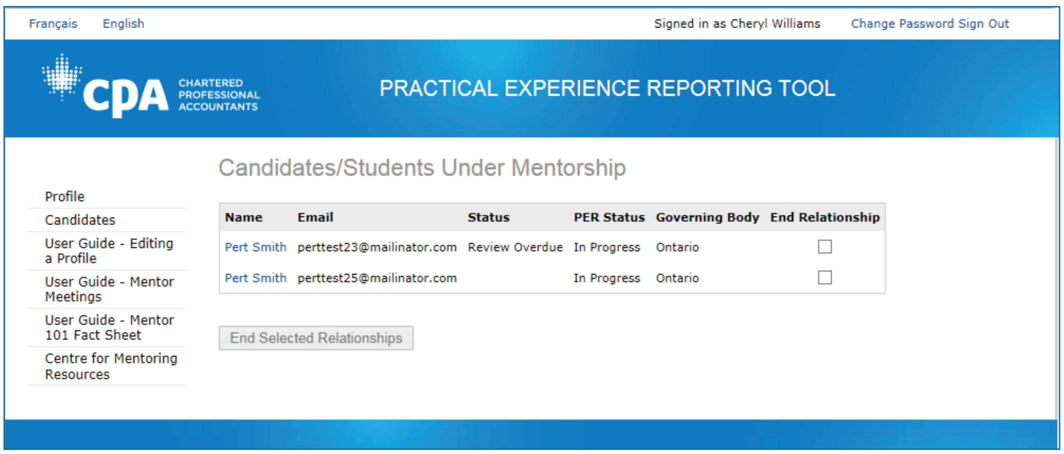
As a CPA Mentor, you are responsible for:
- meeting with your future CPAs at least semi-annually
- documenting your meetings in PERT once they have occurred. Recording the date you completed the meeting in PERT is critical in order for the profession to monitor compliance.
- documenting any unresolved development concerns in PERT

You are not expected to verify the factual accuracy on future CPAs experience reports.

For additional guidance on your roles and responsibilities as a CPA Mentor, please visit the *Centre for Mentoring Resources*.

2 Experience Reports

Once you have logged into PERT, the homepage will appear and you will see a list of the future CPA(s) you are currently mentoring.

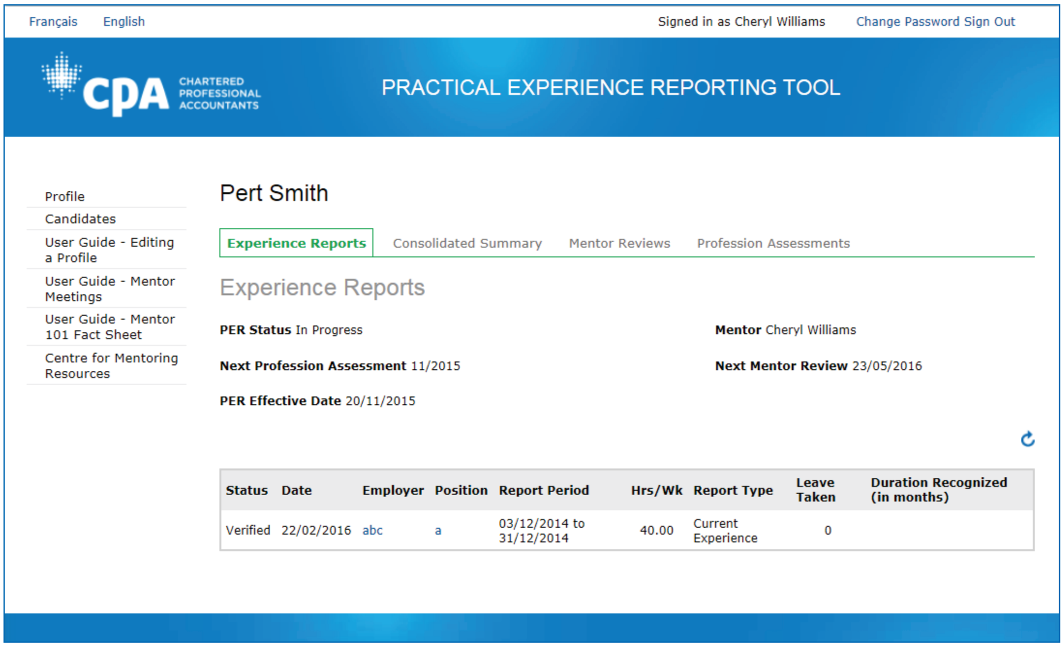


The *Status* column will display one of the following options:

- *Review Requested*: Indicating that a mentor review meeting has been requested by your future CPA. For more information on how to fulfill a review request, see *Chapter 7: CPA Mentor Reviews*.
- *Review Overdue*: Indicating that your scheduled mentor review meeting is overdue.

To view the experience report for your student/candidate, follow these steps.

1. Click the name of the student/candidate who has requested the mentor review meeting. A list of all the experience reports submitted by your student/candidate will appears.

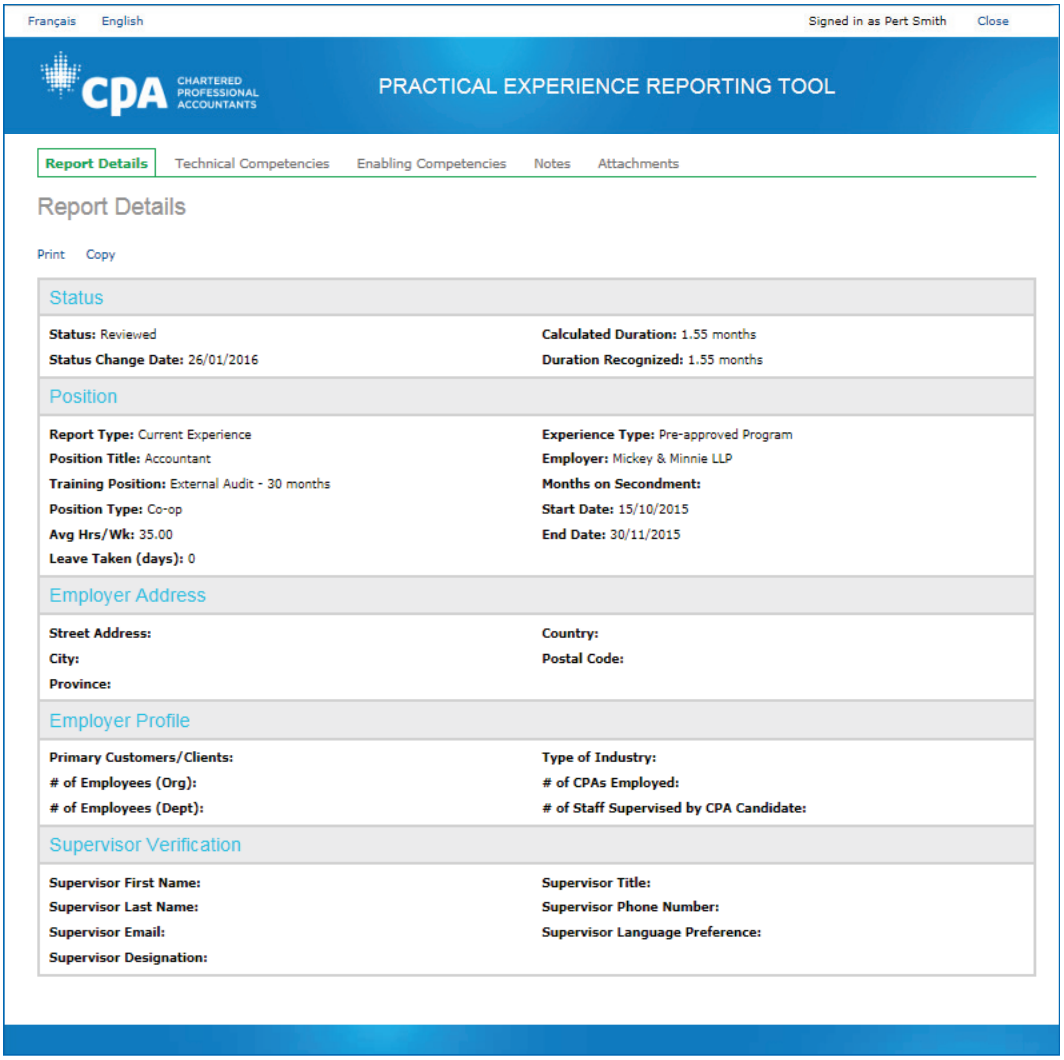


Note: The information in the *Status* column displays the status of the future CPAs' experience report. As a CPA Mentor, you should focus on report(s) with a *Verified* status only. To review your student/candidate's report click on the *Employer Name* or *Position* which will take you to report details.

2. To review the details of your student/candidate's experience report, click on the Employer Name or Position which will take you to report details.

Experience Report Details

Experience report details are separated into different sections.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CPA CHARTERED PROFESSIONAL ACCOUNTANTS

PRACTICAL EXPERIENCE REPORTING TOOL

Report Details | Technical Competencies | Enabling Competencies | Notes | Attachments

Report Details

Print Copy

Status

Status: Reviewed

Status Change Date: 26/01/2016

Calculated Duration: 1.55 months

Duration Recognized: 1.55 months

Position

Report Type: Current Experience

Position Title: Accountant

Training Position: External Audit - 30 months

Position Type: Co-op

Avg Hrs/Wk: 35.00

Leave Taken (days): 0

Experience Type: Pre-approved Program

Employer: Mickey & Minnie LLP

Months on Secondment:

Start Date: 15/10/2015

End Date: 30/11/2015

Employer Address

Street Address:

City:

Province:

Country:

Postal Code:

Employer Profile

Primary Customers/Clients:

# of Employees (Org):

# of Employees (Dept):

Type of Industry:

# of CPAs Employed:

# of Staff Supervised by CPA Candidate:

Supervisor Verification

Supervisor First Name:

Supervisor Last Name:

Supervisor Email:

Supervisor Designation:

Supervisor Title:

Supervisor Phone Number:

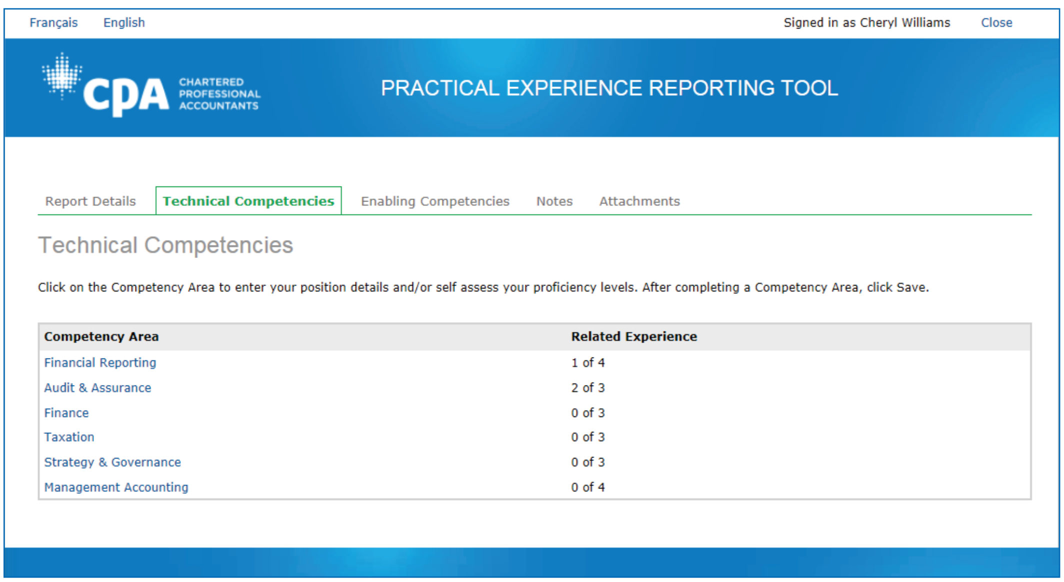
Supervisor Language Preference:

Sections	Report Details
Status	This section displays read only information related to experience report's Status, Status Change Date, Calculated Duration and Duration Recognized (if the report has been approved by a CPA Reviewer). • *Calculated Duration*: The overall period of the time recorded in the experience report. • *Duration Recognized*: The period of time that will count towards the 30-month minimum period of practical experience, as this is the period that has been recognized by the profession.
Position	This section displays read only details associated with the position held by the candidate, including: • *Report Type*: Indicating whether the report recognizes current or prior experience. • *Avg Hrs/Wk*: Denoting the average weekly hours worked by the future CPA during this experience report. • *Experience Type*: Indicating whether the future CPA is enrolled in the experience verification route or pre-approved program route.
Employer Address	For pre-approved programs, the employer address, employer profiles and Supervisor verification sections are normally blank.
Employer Profile	This section provides a high level overview about your future CPA's employer, including industry, and number of employees. This information is useful in determining the complexity of the future CPAs role.
Supervisor Verification	This section provides details about the future CPA's Supervisor. It also indicates whether the Supervisor has verified the factual accuracy of the experience report and any comments or concerns they may have. **Note**: Generally, the Supervisor only needs to verify the factual accuracy of the experience report for future CPAs in an experience verification route.

3 Technical Competencies

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

1. From the homepage, click the name of the student/candidate.
2. Click the *Employer Name* or *Position*. New tabs are displayed.
3. Click the **Technical Competencies** tab.



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PRACTICAL EXPERIENCE REPORTING TOOL

Report Details | Technical Competencies | Enabling Competencies | Notes | Attachments

Technical Competencies

Click on the Competency Area to enter your position details and/or self assess your proficiency levels. After completing a Competency Area, click Save.

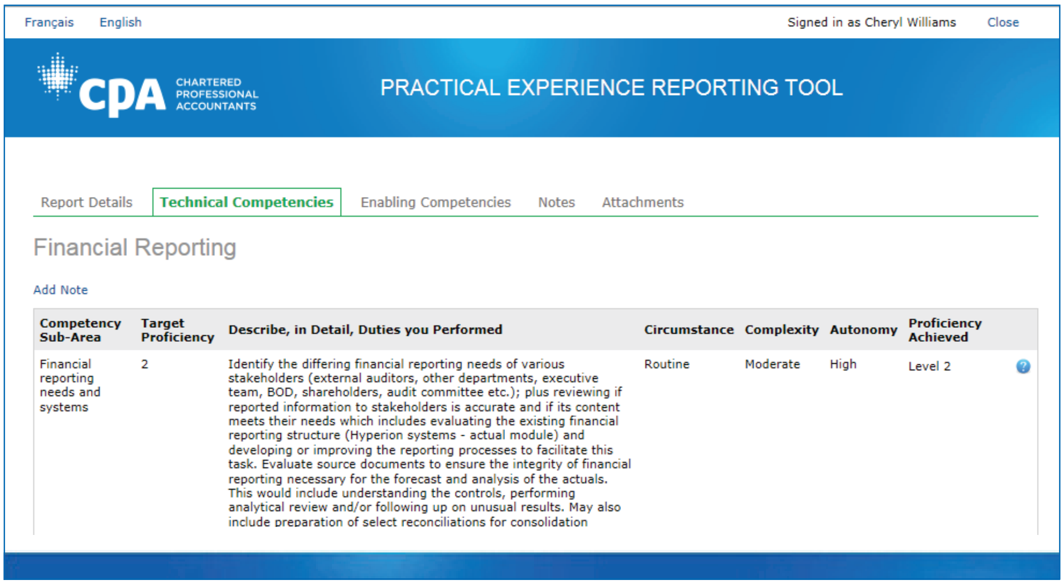
Competency Area	Related Experience
Financial Reporting	1 of 4
Audit & Assurance	2 of 3
Finance	0 of 3
Taxation	0 of 3
Strategy & Governance	0 of 3
Management Accounting	0 of 4

For students/candidates in an experience verification route (EVR), the information in the *Verification* column indicates whether the future CPA's Supervisor agreed with the reported duties.

Note: EVR students/candidates must describe their position duties in their own words, whereas pre-approved program students/candidates have their position duties pre-populated. As a CPA Mentor, you are not expected to attest to the factual accuracy or the proficiency level of CPA students/candidates' technical competency development; however, you are expected to document any of your concerns.

4. 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, and 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 entire practical experience period. It is not mandatory for the students/candidates to meet the target proficiency prior to the 30 month duration for practical experience, but it is recommended as a useful planning tool.

The *Proficiency Achieved* displays the current level of proficiency in which the future CPA assesses themselves to have achieved.

If you have any concerns, document them in the *Mentor Review* section. For more information, see *Appendix A: Completing a Mentor Review*.

4 Enabling Competencies

Future CPAs track their enabling competency development by responding to five, three-part questions and two summary questions. They are not required to answer all enabling competency questions; only those that pertain to the competencies developed in the reporting period.

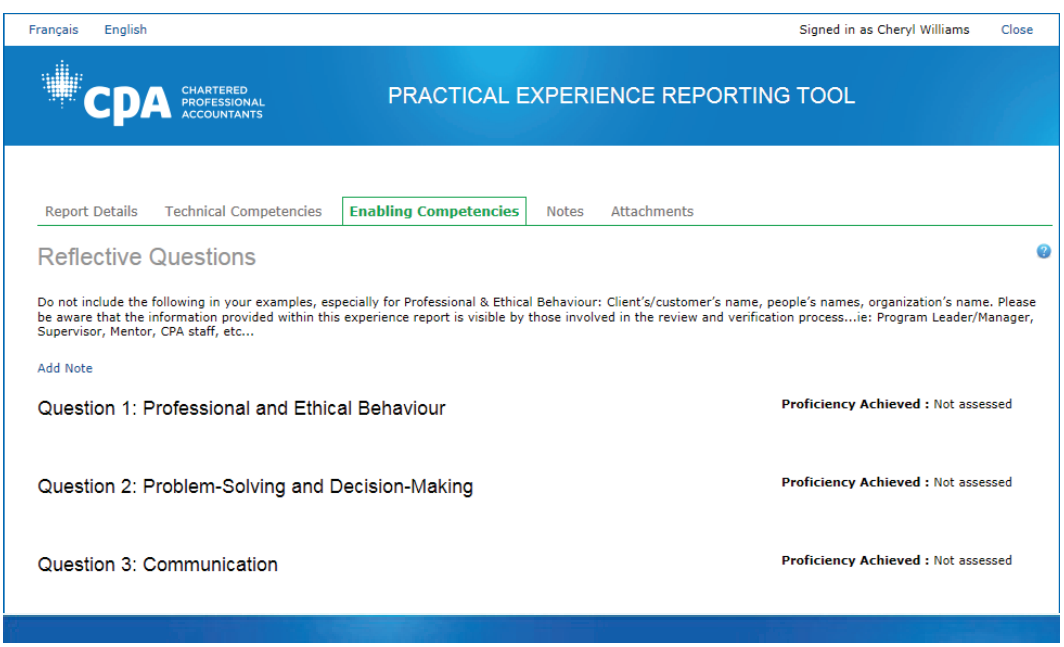
Note: Employers have access to review the five enabling competency answers.

You should discuss and review the enabling competency development with your student/candidate on a semi-annual basis.

Reflective Questions

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

1. From the homepage, click on the name of the student/candidate.
2. Click the Employer name or position, new tabs are displayed.
3. Click the **Enabling Competencies** tab, The *Reflective Questions* screen appears.



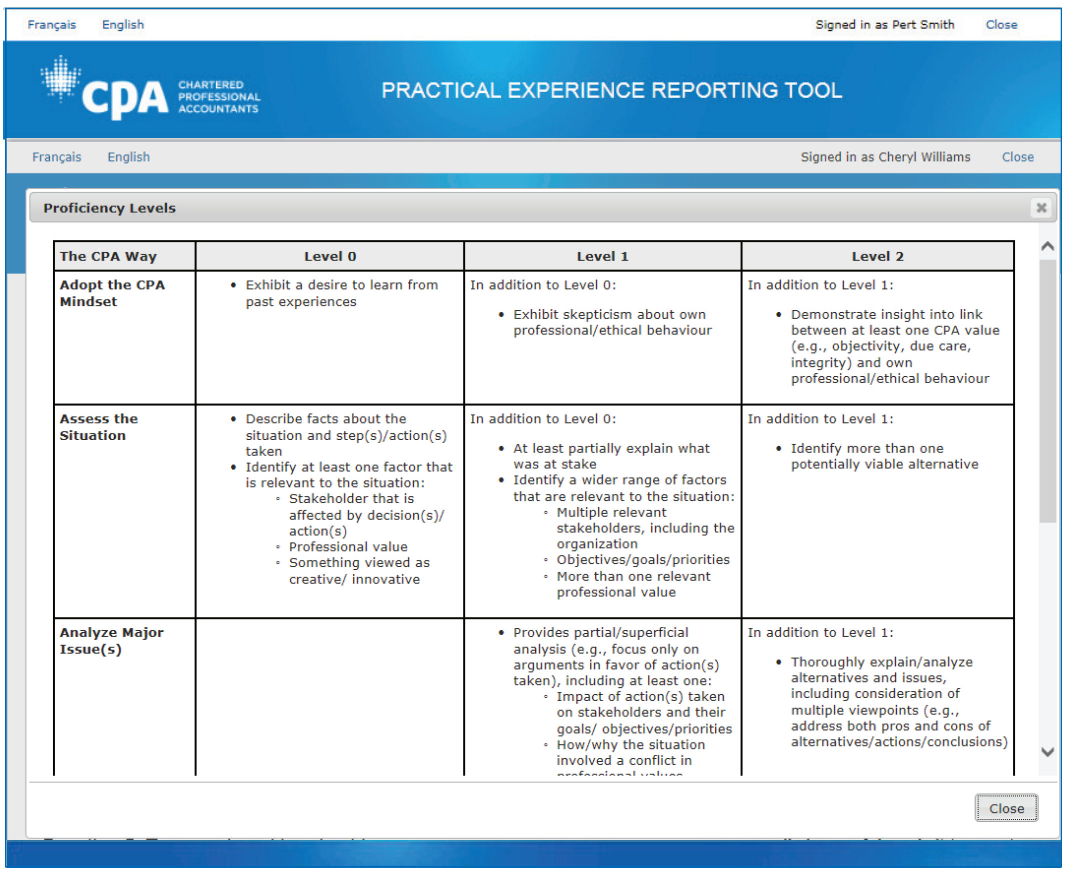
4. If you have any concerns document them document in the Mentor Review section. For more information, see *Chapter 7: CPA Mentor Reviews*.

   Note: Information you enter here will be visible to all PERT users with access to your student/candidate's profile.

Proficiency Levels Rubric

The proficiency level rubric consists of the criteria used to evaluate the development of future CPAs as they work to achieve the required Level 2 proficiency for each of the five enabling competency areas. You should refer to this rubric during the *Make Progress* stage of your mentoring relationship lifecycle.

To access the proficiency levels rubric, click the "**?**" icon found in the upper right corner of the *Reflective Questions* screen.



Summary Questions

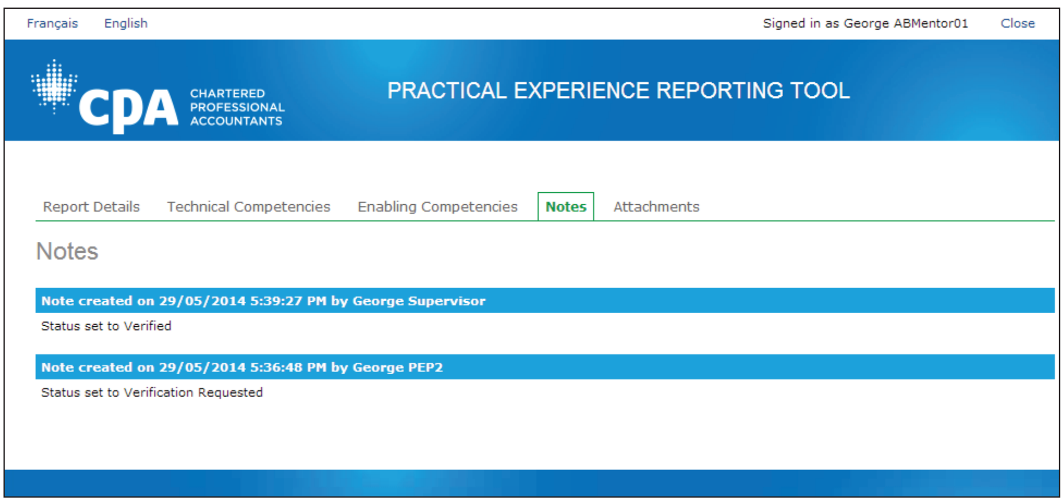
While Future CPAs can answer both summary questions, only question A is mandatory irrespective of how many enabling competencies they achieved during the period.

Question A: Is important to allow your future CPA(s) to set specific development targets between your meetings. You should review the responses to these questions prior to your meeting(s) during the *Make progress* stage of your mentoring relationship lifecycle.

5 Notes & Attachments

Notes

The *Notes* tab contains all the status changes of the experience reports, as well as any notes you (or a previous CPA Mentor) and/or CPA reviewers have entered.

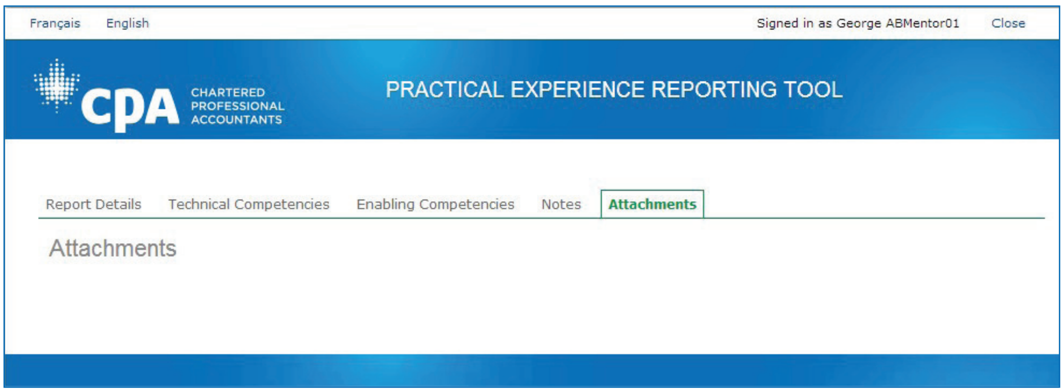


All notes are visible to future CPAs and other PERT users with access to this future CPA's profile.

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. From the homepage, click the name of the student/candidate.
2. Click the *Employer Name* or *Position*. New tabs are displayed.
3. Click the **Attachments** tab.

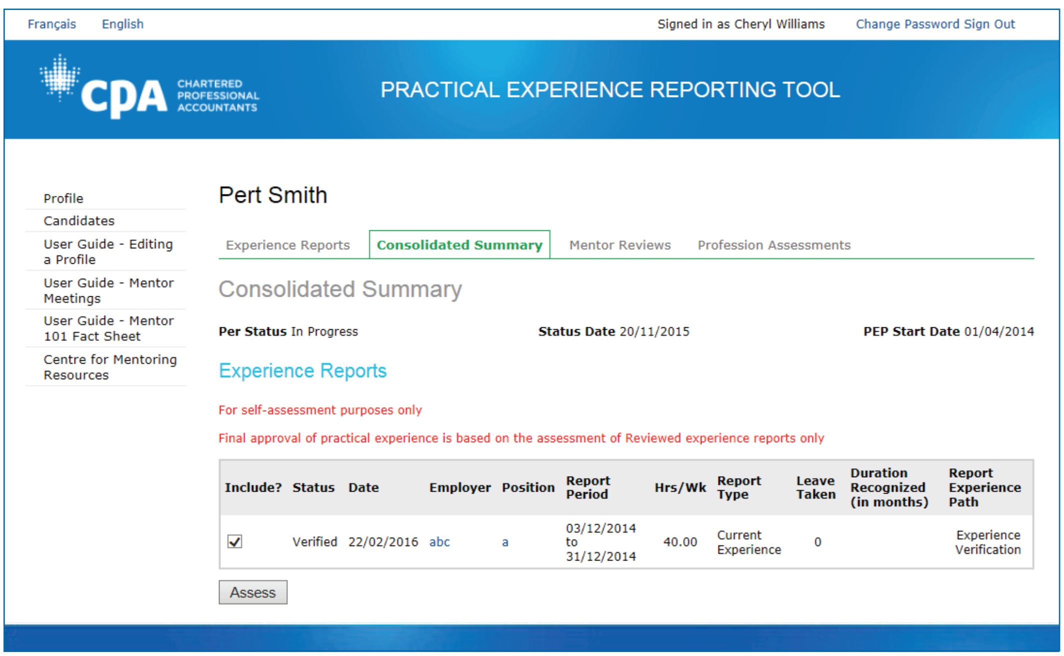


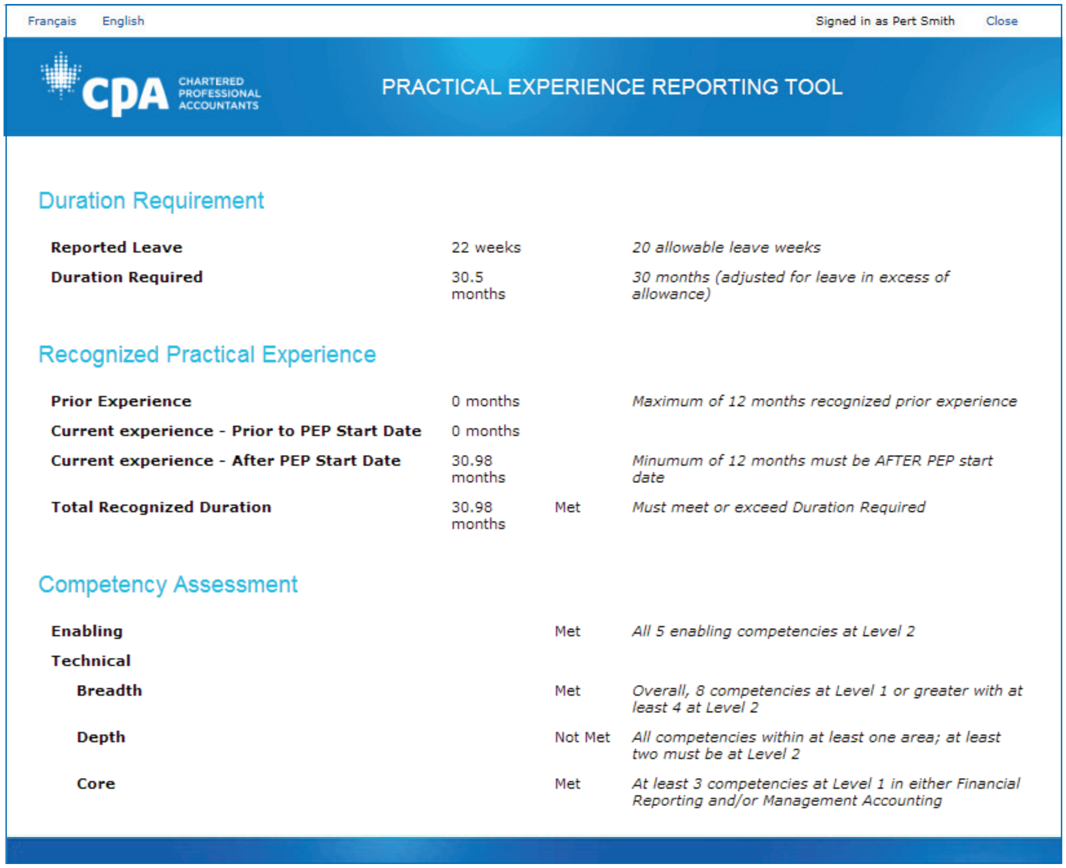
4. To review an attached file, click **Choose File**.

6 Consolidated Summary

The *Consolidated Summary* section allows you to view the overall progress of your student/candidate. This feature is particularly useful when a future CPA has multiple employment/experience reports.

Select the experience report(s) 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.)

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PRACTICAL EXPERIENCE REPORTING TOOL

Duration Requirement

Reported Leave	22 weeks		*20 allowable leave weeks*
Duration Required	30.5 months		*30 months (adjusted for leave in excess of allowance)*

Recognized Practical Experience

Prior Experience	0 months		*Maximum of 12 months recognized prior experience*
Current experience - Prior to PEP Start Date	0 months		
Current experience - After PEP Start Date	30.98 months		*Minumum of 12 months must be AFTER PEP start date*
Total Recognized Duration	30.98 months	Met	*Must meet or exceed Duration Required*

Competency Assessment

Enabling		Met	*All 5 enabling competencies at Level 2*
Technical			
Breadth		Met	*Overall, 8 competencies at Level 1 or greater with at least 4 at Level 2*
Depth		Not Met	*All competencies within at least one area; at least two must be at Level 2*
Core		Met	*At least 3 competencies at Level 1 in either Financial Reporting and/or Management Accounting*

Duration Requirement

The *Duration Requirement* section provides an overview of the number of 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 week includes time away from work for such reasons as vacation, sickness, professional development, and/or study time. In this scenario, as the future CPA has taken 22 weeks of leave, they will be required to complete 30.5 months.

Recognized Practical Experience

The *Recognized Practical Experience* section provides an overview of the recognized practical experience completed by the future CPA. Prior Experience and Current Experience are separated. *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. This 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. In this scenario, the future CPA has met all the technical and enabling competency requirements except the depth requirement.

Enabling Competencies

To view a summary of your future CPA's responses, proficiency attained, duration and status, follow these steps.

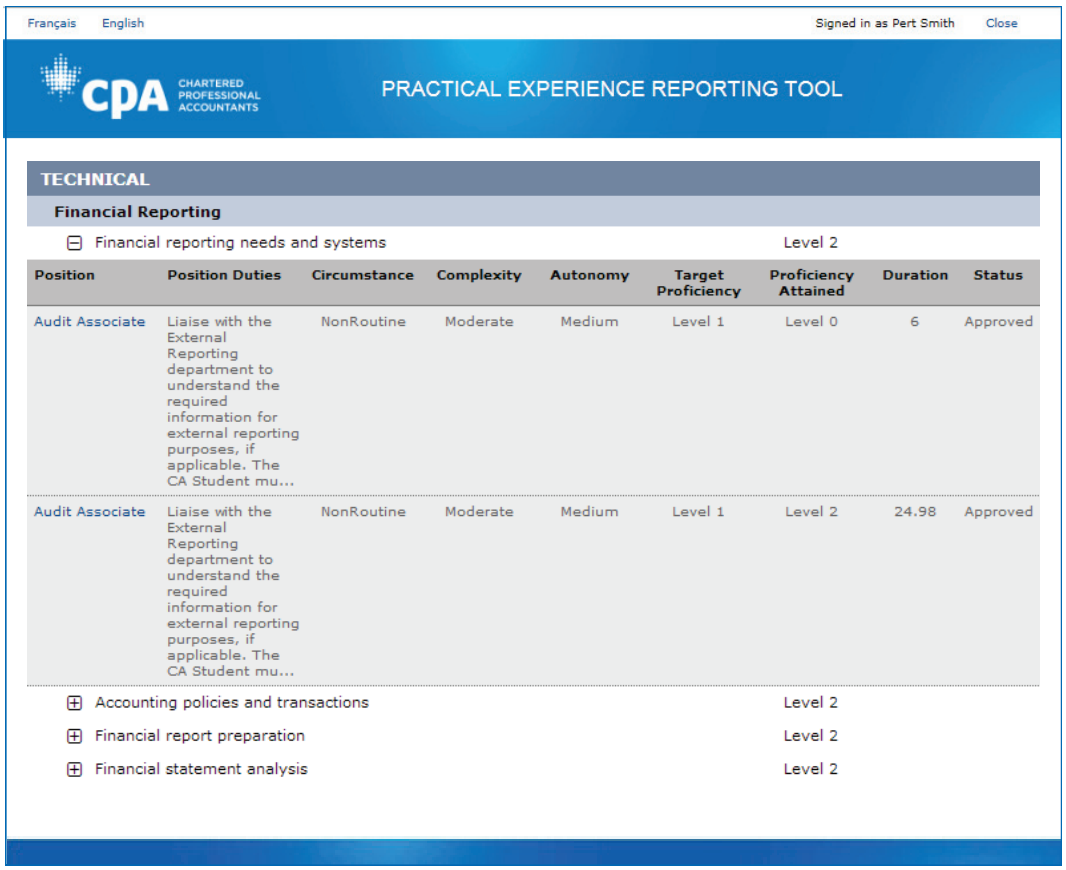
1. Under *Competency Assessment*, click **Enabling**. The list of enabling competencies appears.
2. Click one the five enabling competencies. The summary view appears and provides a summary of the future CPA's responses, proficiency attained, duration and status.

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 appears.

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



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PRACTICAL EXPERIENCE REPORTING TOOL

TECHNICAL

Financial Reporting

⊟ Financial reporting needs and systems — Level 2

Position	Position Duties	Circumstance	Complexity	Autonomy	Target Proficiency	Proficiency Attained	Duration	Status
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

⊞ Accounting policies and transactions — Level 2

⊞ Financial report preparation — Level 2

⊞ Financial statement analysis — 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.

7 CPA Mentor Reviews

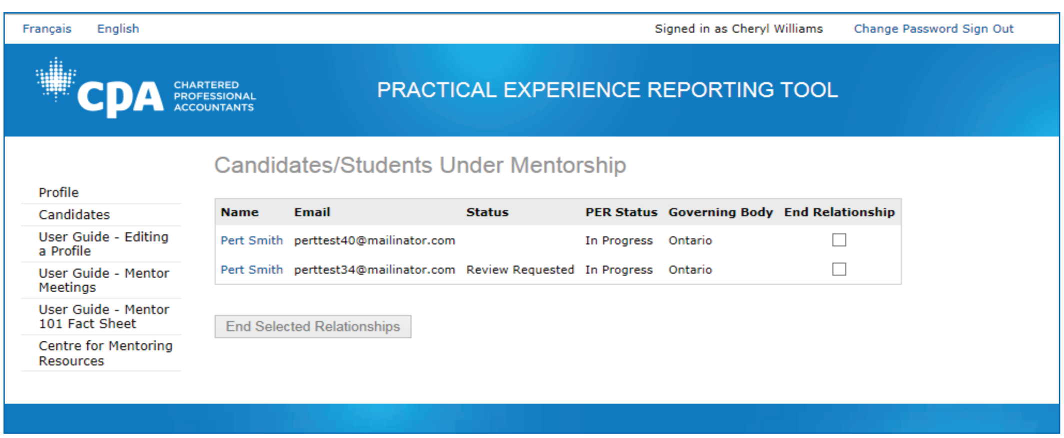
Future CPAs request mentor reviews to meet with you to discuss the competency development they have recorded in their experience report. As a CPA Mentor, you should focus on the enabling competency development of the future CPA. It is a requirement that you and your future CPA meet at least semi-annually.

Viewing Mentor Review Requests

When a future CPA requests a mentor review via PERT, you will receive an email notification.

1. Within the email, click the link provided. You will be prompted to log into PERT.

2. Log into PERT, and click the student/candidate's name who requested the mentor review meeting (*Review Requested* is displayed in the *Status* column). review requested. A list of completed or active experience reports appears.

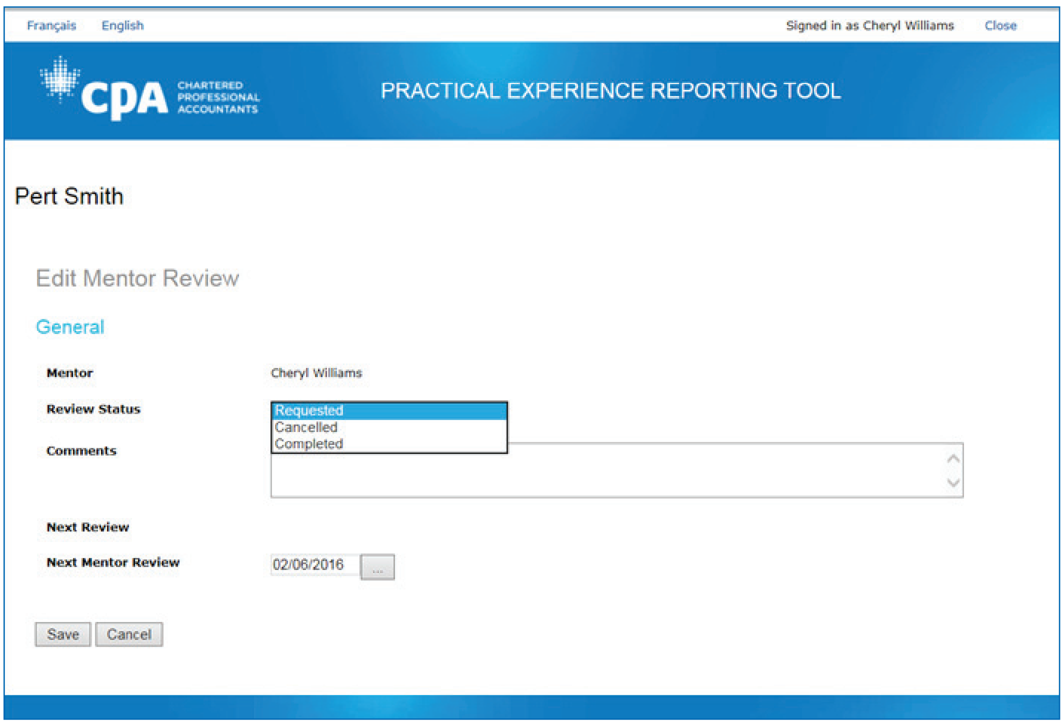


Completing a Mentor Review

CPA Mentors are required to document that they have completed a mentor review after they have met with their CPA student/candidate in PERT.

To complete a mentor review after you met with your student/candidate, follow these steps.

1. Click on the *Mentor Reviews* tab, click the appropriate date link in the *Status Date* column. The *Edit Mentor Review* screen appears.



2. Click ***Edit***
3. For *Review Status*, select **Completed**.
4. For *Comments*, document your notes from your meeting, including any development concerns you may have and/or actions your future CPA should work on until your next meeting.

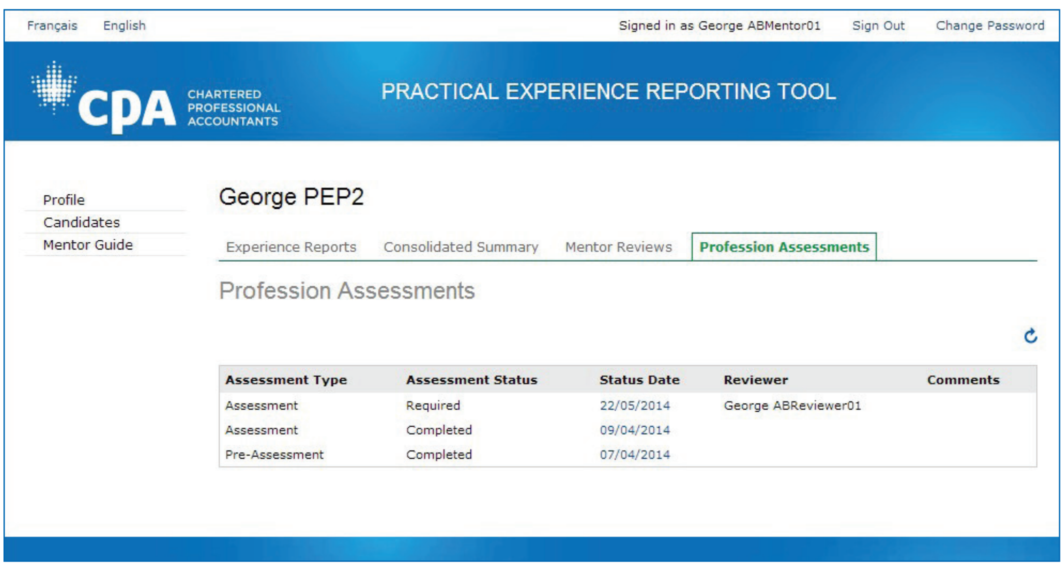
   ***Note*:** Comments are mandatory in order to complete the review process and are visible to the future CPA and their employers.

5. For *Next Mentor Review*, select the next meeting date that has been set between you and your student/candidate. The date is required in order to save and close the review.
6. Once you have entered the required information, click **Save**. You have completed the mentor review process.

8 Profession Assessments

The *Profession Assessments* tab displays any professional assessments requested by the CPA student/candidate. As a CPA Mentor, you are not required to document anything within this tab.

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



Example of the details of the information of the assessment.

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