

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

CPA PROFESSIONAL PROGRAM POLICIES

**Established by the Council under Regulation 9-3 on June 18, 2026, effective as of
November 1, 2026**

Note: The Program Policies have been approved but will not come into force until the effective date noted above. Sections not yet in force appear in greyed text.

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OVERVIEW – CPA PROFESSIONAL PROGRAM POLICIES

1. Introduction

The CPA Professional Program Policies are established by Council pursuant to Regulation 9-3 and provide further detail with respect to:

- Application and registration as a Student with CPA Ontario;
- The Education, Examination, and Work Experience Components of the CPA Professional Program (including those applicable to FWE Signatories, CPA Mentors, and External Audit Training Offices); and
- Other matters applicable to Students and applicants.

2. Organization

The Policies are organized as follows:

- **Overview – CPA Professional Program Policies**
- **Part I: Student Policy**
 - Provides further detail with respect to application and registration as a Student with CPA Ontario, and the Education, Examination and Work Experience Components of the CPA Professional Program applicable to Students.
- **Part II: Work Experience Oversight and Approval Policy – Signatories and Mentors**
 - Provides further detail with respect to the Work Experience Component of the CPA Professional Program applicable to FWE Signatories (who oversee Foundational Work Experience) and CPA Mentors (who oversee Professional Work Experience and Foundational Work Experience) approved by CPA Ontario.
- **Part III: Work Experience Oversight and Approval Policy – Training Offices**
 - Provides further detail with respect to the Work Experience Component of the CPA Professional Program applicable to External Audit Training Offices (Firms approved by CPA Ontario to deliver Work

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Experience to Students who wish to be eligible to apply for a Public Accounting Licence upon admission to Membership).

- **Part IV: Amendments to the CPA Professional Program Policies**

3. Definitions

In these Policies, defined terms have the same meaning as they do in the Act, the By-law, and the Regulations.

4. Precedence

To the extent that there is any inconsistency between these Policies and the Act, the By-law, or the Regulations, the Act, the By-law and Regulations prevail.

PART I: STUDENT POLICY

This Part applies to applicants and Students, and provides further detail with respect to application and registration as a Student with CPA Ontario, and the Education, Examination and Work Experience Components of the CPA Professional Program applicable to Students.

Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to FWE Signatories and CPA Mentors is in Part II. Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to Training Offices is in Part III.

1. Student Registration

1.1 Technology

1.1.1 Minimum Requirements

In order to be registered, applicants will be required to declare that they have access to a computer that meets the minimum configuration requirements set by CPA Ontario, including Wi-Fi Internet access and a web browser updated to the latest version, as set out in the Enrollment Contract and agreed to in the Student Contract, and available on the CPA Ontario website.

1.1.2 Systems and Access

1.1.2.1 Application and Administrative Matters: My Portal

My Portal is used by Members, Students, Firms, applicants, and prospective and approved CPA Mentors, to make applications and seek registration, to manage fees and dues, and to fulfil other obligations and requirements.

My Portal is accessed by creating an account on the CPA Ontario website.

1.1.2.2 Modules and Examinations: Learning Management System (LMS)

The Professional Readiness Module and mock (practice) Examinations are delivered through the CPA Ontario Learning Management System (LMS).

Students will be granted access to the LMS upon enrollment in examinations offered by CPA Ontario and will continue to have access to the LMS for six months following the release of their successful CPA Professional Readiness Examination (Professional Final Examination 3) results.

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Students will receive an automated email once their LMS account has been created. The email will contain instructions for login and access.

All other Modules in the CPA Professional Program are offered by Accredited Post-Secondary Institutions (PSIs) using their preferred method(s). PSI Students should contact their PSI for further information on how to access their Module content.

1.1.2.3 *Work Experience: Work Experience Management System (WEMS)*

All Work Experience is reported in the CPA Ontario Work Experience Management System (WEMS). Students are required to submit all Work Experience Reports in WEMS, and all employer verification (by FWE Signatories and CPA Mentors) is required to be submitted in WEMS.

Students will be granted access to the WEMS upon registration and will continue to have access to the WEMS for five days after their Professional Work Experience is recognized as having been successfully completed.

1.2 Transcript Assessment

As set out in Regulation 9-3, assessment of an applicant's or Student's transcript(s) is required in order to determine whether Academic Requirements are fulfilled, and to determine whether an applicant is exempt from the Knowledge Assessment.

In order to have a transcript assessed, applicants and Students are required to make a transcript assessment request in My Portal.

A Transcript Assessment may be requested:

- In advance of making an application for Student registration (so that a Student is aware prior to making an application whether they meet the Academic Requirements);
- When required in order to change Student Registration Categories; or
- Concurrently with making an application for Student registration.

A Transcript Assessment result may only be used to support an application for Student registration or to change Student Registration Categories, and may only be submitted with an application within one year of the date that the transcript assessment result was provided to the applicant.

1.2.1 Requirements

One of the following documents is required to be provided along with a Transcript Assessment application (subject to the exceptions in section 1.2.2, Exceptions):

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- For courses and/or degree programs completed in Canada, official transcript(s):
 - Showing course code(s), course name(s), course credit hour(s), year(s)/term(s), final grade(s) earned, total number of credit hours granted by the Canadian Degree-Granting Institution towards the granting of a Degree, and proof of Degree being granted (if applicable), and either:
 - Sent directly to CPA Ontario through an education credential platform approved by CPA Ontario; or
 - Where the institution does not support electronic delivery, mailed in a sealed envelope from the institution's Registrar's Office directly to CPA Ontario (Attention: Transcript Assessments & Registration; courier and regular mail addresses are available on the CPA Ontario website).

Any fee for official transcript(s) is set by the Degree-Granting Institution and is to be paid directly to them by the applicant or Student.

- For courses and/or degree programs completed outside Canada, a Course-by-Course credential evaluation:
 - Carried out by World Education Services (WES) Canada through their International Credential Advantage Package (ICAP), sent directly to CPA Ontario by WES Canada; or
 - Equivalent credential evaluation approved by CPA Ontario.

The fee for the WES report is set by WES and is to be paid directly to them by the applicant or Student.

1.2.2 Exceptions

1.2.2.1 Pre-Certification

Applicants who wish to apply in the Pre-Certification category of registration (section 11.3 of Regulation 9-3) must submit a **letter of good standing** from the Degree-Granting Institution in which they are currently enrolled and **unofficial transcript(s)** confirming their current enrollment in courses at that institution.

1.2.2.2 Interim

Applicants who wish to apply in the Interim category of registration (section 11.2 of Regulation 9-3) must submit a **letter of good standing** from the Degree-Granting Institution

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in which they are currently enrolled and **unofficial transcript(s)** confirming their current enrollment at that institution and their expected graduation date.

1.2.2.3 *Non-degree*

Applicants who wish to apply in the Non-Degree category of registration (section 11.6 of Regulation 9-3) must submit:

- A completed **work experience assessment form** (included in the application materials available on My Portal) demonstrating the required eight years of relevant accounting or business experience, to be assessed by the Registrar on the basis of having been employed in a role or roles which fall within at least one of the CPA Training Areas outlined in Appendix A; and
- Once the work experience is assessed and is approved by the Registrar as meeting the requirements, submission of a Student application along with the required **two letters of reference**, dated within three months of submission, from individuals who have known the applicant for at least three years, including one from a member in good standing of CPA Ontario or another Provincial or Territorial Body, and one from a contact at a current employer attesting to the applicant's personal character.

The letters should speak to the desire, capacity and commitment the applicant will bring to the CPA designation.

1.2.3 Academic Requirements

CPA Ontario assesses the Academic Requirements in section 1.1 of Regulation 9-3 as follows:

1.2.3.1 *Degree or Equivalent*

CPA Ontario assesses whether an applicant has completed a Degree (or equivalent as determined by the Registrar) as follows:

- **For Degrees completed in Canada:** by confirming that the **official transcript** submitted indicates conferral of a Degree, including the Degree type and date of conferral, by a post-secondary academic institution that is a member of Universities Canada or Colleges and Institutes Canada (including any successor organizations), that is fully accredited by the appropriate regulatory authorities in Canada.
- **For Degrees completed outside Canada:** by confirming that the **WES Course-by-Course credential evaluation** (or equivalent credential evaluation approved by CPA Ontario) submitted indicates conferral of a

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Degree, including the Degree type and date of conferral, by a post-secondary academic institution that is a member of an equivalent national association to Universities Canada or Colleges and Institutes Canada, that is fully accredited by the appropriate regulatory authorities, and is recognized by CPA Ontario.

1.2.3.2 120 Credit Hours or Equivalent

CPA Ontario assesses whether an applicant has achieved 120 Credit Hours (or equivalent as determined by the Registrar) by confirming that the transcript(s) provided by an applicant which comply with the assessment requirements for section 1.2.3.1, Degree or Equivalent, indicate(s) having achieved 120 hours, calculated as follows:

- By counting the instruction hours, per week, of a one-semester course of academic learning (or equivalent), that are:
 - Attributed as Credit Hours toward a degree-credit course by the academic institution that offers them; and
 - Part of a three-Credit Hour course that provides either:
 - A minimum of three hours' instruction time per week over a minimum 12-week term; or
 - A maximum of 12 hours' instruction time per week over a minimum three-week term, provided that if a Student is enrolled in one or more courses during a shortened term, the Student must be limited to a total of 12 instruction hours per week.

For education from recognized Canadian academic institutions, each one-semester course typically comprises three Credit Hours, and one year of full-time study typically comprises 30 Credit Hours.

For education from recognized institutions outside of Canada, a Canadian equivalency of “bachelor’s degree (four years)” is indicative of the completion of the equivalent of 120 Credit Hours.

1.2.3.3 Grade Point Average (GPA)

CPA Ontario assesses whether an applicant or Student has achieved the GPA requirement by calculating the numerical average of the highest marks achieved in courses taken to make up the required 120 Credit Hours.

In circumstances where a transcript does not indicate a standard letter or numeric grade in respect of a course (but instead indicates e.g., Aegrotat, Credit/No Credit, Pass/Fail, Satisfactory/Not Satisfactory), where the course has been successfully completed, CPA

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Ontario will attribute a mark of the higher of the institution's lowest passing grade or 50% toward the GPA calculation.

If a standard letter or numeric grade was not granted by a Degree-Granting Institution due to extenuating circumstances, an individual appointed by CPA Ontario will have discretion to exclude the attributed mark from the GPA calculation, for up to one academic term. Documentation from the Degree-Granting Institution is required to substantiate the extenuating circumstances.

1.2.4 Transfer Credits

Transfer credits that appear on transcripts for courses and/or degree programs completed in Canada may be recognized toward the Academic Requirements and/or Knowledge Assessment exemption, provided that, at a minimum:

- The transfer credit is recognized towards the granting of a Degree by a Canadian Degree-Granting Institution; and
- The transcript indicates the previous institution attended where the transfer credit was completed.

CPA Ontario may also require (in accordance with the section 1.2.1, Requirements) that applicants provide an official transcript from the academic institution where the transfer credit was originally obtained, and/or a transfer credit letter from the academic institution that granted the credit.

1.2.5 Knowledge Assessment Exemption

An applicant or Student who wishes to be considered for exemption from the Knowledge Assessment under section 69.1 of Regulation 9-3 must submit transcript(s) that fulfill one of the Transcript Requirements above, and provide evidence of completion of the 15 CPA Qualifying Courses.

A transcript that indicates successful completion of degree-credit courses (or equivalent as determined by CPA Ontario) with course names that match the seven outlined in section 1.9.1 of Regulation 9-3 is sufficient evidence of completion of those courses.

A transcript that indicates successful completion of eight degree-credit courses (or equivalent as determined by CPA Ontario) identified by the Degree-Granting Institution or equivalent as being part of the institution's business department offerings and/or required to fulfill a business/commerce degree, is sufficient evidence of completion of the courses listed in section 1.9.2 of Regulation 9-3.

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In addition, as set out in section 69.1 of Regulation 9-3, the completed CPA Qualifying Courses must also have the required Learning Outcomes as set out in the Module and Exam Guide.

CPA Ontario will determine whether the completed CPA Qualifying Courses have the required Learning Outcomes by reviewing the Degree-Granting Institution's (or equivalent's) description of the completed courses in their course outline(s).

1.2.6 Request for Review of Decision

An applicant or Student who disagrees with a transcript assessment decision may escalate the matter to the SVP, Student Services by email at transcriptregistration@cpaontario.ca. The SVP, Student Services will review the decision in question, the position of the applicant or Student in respect of the decision, and any additional information available or requested, and determine whether to confirm or overturn the decision. The decision of the SVP, Student Services is final.

1.3 Provincial Transfers

In addition to the requirements in sections 12 through 14 of Regulation 9-3, a Provincial Transfer applicant:

- Is encouraged to inform themselves of any transfer-related or other requirements of the Provincial Territorial Body (PTB) from which they are seeking to transfer;
- Is required to ensure that any Work Experience gained while registered with the PTB they wish to transfer from has been reported to, and assessed by, the PTB;
 - The PTB from which the applicant wishes to transfer will then provide CPA Ontario with a copy of the applicant's approved Work Experience Report(s) and PWE Work Plan(s) (if any);
- Is required to advise the PTB from which they are seeking to transfer that they are initiating a transfer to CPA Ontario; and
 - The PTB from which the applicant wishes to transfer will then send the applicant's file/student record to CPA Ontario.

As is the case with all Students, pursuant to section 113.1 of Regulation 9-3, Students who transfer from another PTB are required to submit a PWE Work Plan to CPA Ontario in the ordinary course. When assessing the PWE Work Plan of a Student who has transferred from another PTB, the Director of Employer Relations will consider any approved Professional Work Experience Report received from the PTB from which a Student transferred in order to

determine what Work Experience requirements are outstanding in Ontario, and whether they are addressed in the PWE Work Plan.

1.4 Unauthorized Activities

1.4.1 Unauthorized Activities: Prior to Registration

Pursuant to section 6.4 of Regulation 9-3, the Registrar shall not register or reregister any applicant who is carrying on activities that the Registrar is satisfied will become contrary to the applicable Regulations, by-laws and/or policies of CPA Ontario once the applicant has been registered, subject to the process in these Policies.

Activities that the Registrar is satisfied will become contrary to the applicable Regulations, by-laws and/or policies of CPA Ontario include the unauthorized activities referred to in section 1.4.2, Unauthorized Activities: Student Practice.

Where the Registrar believes an applicant is carrying on activities that the Registrar is satisfied will become contrary to the applicable Regulations, by-laws and/or policies of CPA Ontario once the applicant has been registered, the Registrar will advise the applicant in writing:

- Of the activities that the Registrar believes would be unauthorized if the applicant becomes registered as a Student;
- That the applicant will not be registered as a Student until the Registrar is satisfied that they have ceased those activities;
- Of the type of evidence the Registrar believes will be required to satisfy this; and
- That the applicant otherwise meets the requirements for registration and they will be registered provided they give evidence satisfactory to the Registrar that they have ceased the activities.

The type of evidence that applicants can expect they will be required to provide includes, but is not limited to, written confirmation and/or supporting documentation to establish:

- That they have ceased providing the activities in question;
- That they have dissociated from the unregistered firm, as applicable;
- That all public advertisements, including the unregistered firm's website and social media platforms, as applicable, have been updated to reflect this change; and

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- Evidence that the applicant is no longer an employee or owner, or director or shareholder, such as a Record of Employment or resignation letter.

1.4.2 Unauthorized Activities: Student Practice

Rule 204 of the Student Code of Conduct prohibits Students from offering or providing any services that CPA Ontario requires be offered or provided through a Firm, except through a Firm and under the supervision of a Member.

Pursuant to the prohibitions in Rule 204, Students are also prohibited from:

- Issuing assurance engagements to the public;
- Operating or owning an independent practice that offers public accounting services or accounting services to the public; and
- Associating in any way with (including working for) an entity that is practicing public accounting or providing accounting services to the public, except through a Firm and under the supervision of a Member.

1.5 Bankruptcy

Pursuant to section 28 of Regulation 9-3, a Student, and any applicant applying for registration or reregistration, shall disclose to the Registrar upon:

- Becoming the subject of an application for a bankruptcy order;
- Making an assignment for the general benefit of creditors;
- Making or becoming the subject of a Division I or Division II proposal; or
- Having a business that the Student or applicant controls, directly or indirectly, become subject to a bankruptcy order;

All as set out in the *Bankruptcy and Insolvency Act*.

This disclosure shall be in writing, and shall include:

- Documents about the subject of the disclosure to the satisfaction of the Registrar or, if a document is not yet available, an undertaking to provide the document as soon as it becomes available;
- The pleadings related to the subject of the disclosure or, if the pleadings are not yet filed, an undertaking to provide the pleadings as soon as they become available;

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- Documents about the financial circumstances of the individual making the disclosure to the satisfaction of the Registrar; or
- A consent permitting CPA Ontario to directly access information and documents related to the subject of the disclosure from the trustee, the Superintendent as defined in the *Bankruptcy and Insolvency Act*, or the official receiver, as the case may be.

The individual making the disclosure shall also provide any other information and documents requested by or on behalf of the Registrar, unless the individual is asserting in good faith and on reasonable grounds the specific information or document requested is subject to legal privilege and that privilege is not waived.

The restrictions or conditions on which the Registrar may register an applicant or a Student, referenced in sections 29.2 and 30.2 of Regulation 9-3, include:

- Satisfactorily completing, within a time specified, prescribed courses or examinations;
- Engaging, for a time specified, an advisor, counsellor, or tutor;
- Satisfactorily completing a period of supervision/monitoring;
- Restricting their employment in a specified manner for a specified period of time;
- Reporting as specified to employers or prospective employers with respect to the subject of the disclosure; and
- Reporting as specified to the Registrar on the progress of the subject of the disclosure; or any other restrictions or conditions the Registrar deems appropriate.

The factors that the Registrar may consider in making a decision provided for in sections 28 through 31 of Regulation 9-3 include:

- The circumstances pertaining to the event requiring disclosure under section 28 and the conduct of the individual making the disclosure;
- The extent that the event requiring disclosure may put at risk the interests of:
 - Any client or employer associated with the individual making the disclosure; or
 - Any other party impacted or affected by the event;

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- The number and nature of creditors affected;
- Whether any potential civil or criminal liability has arisen from the event requiring disclosure;
- The current financial circumstances of the individual making the disclosure;
- The anticipated Day of release from insolvency; and
- Whether the individual is competent and capable of performing as a Student, without impairment, the essential duties of any current or anticipated employment, business, or practice.

1.6 Student Reregistration Applications

As set out in Regulation 9-3, the manner of application for reregistration, and the circumstances in which a Student may be reregistered, depends on the manner by which the Student became deregistered.

1.6.1 Extraordinary Circumstances/ Material Change in Circumstances Not Required

Applications for reregistration in these circumstances are made by making an application for registration as set out in section 56 of Regulation 9-3.

1.6.2 Extraordinary Circumstances/ Material Change in Circumstances Required

Applications for reregistration in these circumstances require the deregistered Student to make a request by email to CPA Ontario at transcriptregistration@cpaontario.ca before making an application for registration as set out in section 56 of Regulation 9-3. The email request should contain:

- A description of the extraordinary circumstances or material change in circumstances the Student wishes to demonstrate;
- Supporting documentation, which depending on the circumstances may include medical records, birth or death certificates, a letter from an employer or other individual, etc.

The Registrar may request additional documents. The Registrar will communicate the decision.

1.6.2.1 Reregistration after 3 Unsuccessful Module or Examination Attempts

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Where the Registrar exercises discretion to reregister a Student in these circumstances, it may be made subject to condition(s), including the number (up to three) of Module or Examination Attempts the Student will be given on reregistration.

2. CPA Professional Program: General Matters

2.1 Eligibility

For clarity, only Students are eligible to register for Components of the CPA Professional Program.

2.2 Competencies and Proficiencies

As set out in section 76 of Regulation 9-3, in order to successfully complete the CPA Professional Program, Students must meet, and are evaluated to ensure they have achieved, certain **competencies** to a required level of **proficiency**,

The competencies which Students must meet, and are evaluated to ensure they have achieved, and the required levels of proficiency which Students must achieve in each of those competencies (on a scale from 1-5), are as set out in the CPA Competency Map 2.0, available on the CPA Ontario website.

2.3 Learning Outcomes

The CPA Ontario Module and Exam Guide, available on the CPA Ontario website, provides further detail with respect to **Learning Outcomes** required for completion of each stage of the CPA Professional Program.

3. Education and Examinations

3.1 Administrative Matters

3.1.1 Fees

Fees related to the Professional Readiness Module and Examinations offered by CPA Ontario are set out in the Schedule of Fees on the CPA Ontario website.

3.1.2 Withdrawals by Students

Students who have registered in the following may withdraw:

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- **From the Professional Readiness Module offered by CPA Ontario up to one business day** prior to the first day of the Module without it being considered a Module Attempt.
- **From an Examination administered by CPA Ontario up to one business day** prior to the date of the Examination without an Examination Attempt being charged.

For clarity:

- A Module Attempt is counted against Students who do not withdraw/ are not removed from the Professional Readiness Module at least one business day prior to the first day of the Module (see section 3.2.2, Module Attempts).
- An Examination Attempt is charged against Students who do not withdraw/ are not removed from a CPA Ontario Examination at least one business day prior to the date of the Examination (see section 3.3.4, Examination Attempts).

The following refund policy applies to Student withdrawals from the Professional Readiness Module and Examinations offered by CPA Ontario:

- Module or Examination fee (less an administrative fee as set out in the Schedule of Fees) will be refunded if a Student withdraws their enrollment within the applicable Enrollment Window for the Module or Examination (as set out in the Module and Exam Schedule, available on the CPA Ontario website);
- No Module or Examination fee will be refunded if a Student withdraws from the Professional Readiness Module or an Examination after the applicable Enrollment Window has closed.

3.1.3 Removal by CPA Ontario

CPA Ontario may remove a Student who has registered for the Professional Readiness Module or an Examination offered by CPA Ontario in the following circumstances:

- Where the Student has not achieved the required pre-requisite(s);
- Where the Module or Examination removal has been approved (in extenuating circumstances, at the discretion of CPA Ontario, upon submission of third-party documentation substantiating that it was not possible for the Student to attend for public health reasons; or
- In any other circumstance required or permitted by the Regulations or these Policies.

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A Module or Examination Attempt is not generally charged in circumstances where CPA Ontario removes a Student from the Professional Readiness Module or an Examination offered by CPA Ontario.

As outlined in the Schedule of Fees, the full Module or Examination fee will ordinarily be refunded if CPA Ontario removes a Student from the Professional Readiness Module or an Examination offered by CPA Ontario.

3.1.4 In-Person Graduate Program and Online Graduate Program (Delivered by Accredited Post-Secondary Institutions)

As set out in sections 80 and 93 of Regulation 9-3, Education Modules (other than the Professional Readiness Module), are delivered by Accredited Post-Secondary Institutions. (As outlined below, Accredited Post-Secondary Institutions offering the In-Person Graduate Program may also deliver an equivalent to the Foundational Development Examination).

Accredited Program Pathways are set out in Schedule A of Regulation 9-3.

CPA accredits two types of Education programs offered by Accredited Post-Secondary Institutions:

- **In-Person Graduate Program (GDIP/Masters):** Accredited Post-Secondary Institutions deliver the equivalent of the Foundational Development Module, CPA Core (common path or licensure path) Modules, CPA Leadership Module, and Foundational Development Examination, substantially in person, following a structured course-based format, with education aligned to the Learning Outcomes.
- **Online Graduate Program (Flex):** Accredited Post-Secondary Institutions deliver approved Foundational Development Modules, CPA Core (common path and licensure path) Modules, and CPA Leadership Modules, on a non-degree credit basis, substantially on-line, in an asynchronous format, with each Module designed to achieve the Learning Outcomes.

Accredited Post-Secondary Institutions advise CPA Ontario of the Students they have enrolled in their Education Programs.

Accredited Post-Secondary Institutions have the discretion, within the scope of CPA Ontario's accreditation requirements, to:

- Establish fees, payment options, enrollment, and refund policies for Modules they deliver;
- Establish requirements for successful completion of Modules they deliver; and;

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- Establish and/or enforce applicable rules and regulations (including regarding accommodation and appeal/review/re-mark requirements).

3.2 Module Completion

3.2.1 Successful Completion

Minimum requirements for completion of the Professional Readiness Module include:

- In-Class Attendance;
- Successful completion of Case Assignments;
- Successful completion of Group Presentation; and
- Successful completion of Module Quizzes.

A Student's failure to meet these minimum requirements will result in failure to complete the Module, and the Student will be charged with a Module Attempt (see section 3.2.2, Module Attempts).

3.2.1.1 *In-Class Attendance*

The Professional Readiness Module is comprised of five days of mandatory in person instruction.

Attendance is compulsory and will be documented. Students may be required to present current, valid, signed, government-issued photo identification.

Students must arrive on time and actively participate. Sessions begin promptly at 9:00 a.m. and conclude at 4:00 p.m.

3.2.1.2 *Case Assignments, Group Presentation, Quizzes*

CPA Ontario assesses successful completion of these requirements for the Professional Readiness Module. More information is available on the CPA Ontario website.

3.2.2 Module Attempts

A Module Attempt is charged by CPA Ontario when:

- A Student does not withdraw from the Module at least one business day prior to the first day of the Module;
- A Student withdraws on or after the first day of the Module;

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- A Student is removed from or denied entry to the Module under section 124 of Regulation 9-3, or in any other circumstance where the Registrar determines in her discretion it is appropriate to count a breach of the Academic Integrity provisions of Regulation 9-3 as an attempt under section 126.1; or
- A Student fails to meet the completion requirements.

A Module Attempt is **NOT** generally charged by CPA Ontario when:

- A Student withdraws from the Module at least one business day before the first day of the Module; or
- CPA Ontario removes a Student from the Module.

Accredited Post-Secondary Institutions delivering the Online Graduate Program (Flex) program determine the circumstances in which a Module Attempt is charged.

3.3 CPA Ontario Assessment Enrollment, Conduct and Completion

This section applies to the following delivered by CPA Ontario:

- Knowledge Assessment; and
- The following Examinations:
 - Foundational Development Examination;
 - CPA Core Examination: Professional Final Examination 1A (common path);
 - CPA Core Examination: Professional Final Examination 1B (licensure);
 - CPA Leadership Examination: Professional Final Examination 2; and
 - CPA Professional Readiness Examination: Professional Final Examination 3.

3.3.1 Conditional Enrollment

As set out in section 83 of Regulation 9-3, each Module must be successfully completed, or be exempted from, to be eligible to write the Module Examination, subject to the Regulations and any exceptions in these Policies.

A Student may **enroll** in an Examination delivered by CPA Ontario prior to completing the pre-requisite Module/ courses offered by an Accredited Post-Secondary Institution, in order

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to align with CPA Ontario's examination Enrollment Windows (as set out in the Module and Exam Schedule, available on the CPA Ontario website).

However, a Student may not **write** an Examination delivered by CPA Ontario unless and until they have successfully completed the corresponding Module/ courses.

CPA Ontario will remove a Student from Examination registration if it is aware that they have not completed the corresponding Module/courses at least one business day in advance of the Examination Day.

If a Student **does** write an examination without successfully completing the corresponding Module, it will count as an Examination Attempt, and no refund will be issued (see section 3.3.4, Examination Attempts).

3.3.2 Conduct of Examinations

Additional rules applicable to the conduct of Examinations are set out in the Enrollment Contract, which Students are required to execute upon enrollment in an Examination.

Examinations are delivered in person, on computer, at an approved CPA Examination centre located in Ontario. Prior to being permitted entry to write an Examination, Students will be required to present current, valid, signed, government-issued photo identification (e.g., passport or driver's license).

Students are responsible for making appropriate decisions with respect to their health. If a Student is experiencing an illness which impacts their ability to write an Examination, or may impact other Students at the Examination centre, they must withdraw immediately or email cpaexams@cpaontario.ca to notify CPA Ontario of the situation.

During Examinations, Students may be permitted to access approved reference materials, which may vary in type and volume depending on the assessment objectives of each Examination. Further details will be provided to Students in advance of each Examination.

The content of Examinations is confidential and is not permitted to be disclosed outside of the Examination centre. Once an Examination is written, Students will not have access to the Examination questions or their submitted responses, or marking guides, answer keys, or any other marking materials.

3.3.3 Successful Completion

In order to successfully complete an Examination, Students are required to write and submit the Examination within the time allotted, and the submitted Examination must meet competency requirements established by the Board of Examiners.

3.3.4 Examination Attempts

3.3.4.1 Knowledge Assessment

In addition to the section 3.3.4.2, Professional Final Examination Attempts, which constitute Knowledge Assessment Attempts, failure to begin the Foundational Development Module within three years of successful completion of the Knowledge Assessment also constitutes a Knowledge Assessment Attempt.

3.3.4.2 Professional Final Examination Attempts

The following constitute an Examination Attempt:

- Failure to achieve the passing profile required by the Board of Examiners;
- Failure to complete an Examination, including failure to submit the Examination within the time allotted;
- Failure to appear at the Examination centre on the day and at the time of an Examination without having withdrawn or been removed in accordance with section 3.1.2, Withdrawals by Students, or 3.1.3, Removal by CPA Ontario;
- Leaving an Examination prior to being released by the invigilator;
- Failure to attempt an Examination within one year of successful completion of the associated Module;
- Writing an Examination without having passed or being exempted from the associated Module; and
- Removal from or denial of entry to an Examination under section 124 of Regulation 9-3, or in any other circumstance where the Registrar determines in her discretion it is appropriate to count a breach of the Academic Integrity provisions of Regulation 9-3 as an attempt under section 126.1.

3.4 Re-Marking and Evaluation Reports

3.4.1 Re-Marking of Modules and Examinations

A Student may request a re-mark of any unsuccessful result on a Module or Examination delivered by CPA Ontario.

An Examination re-mark is a re-evaluation of an Examination written and submitted by the Student, in order to ensure the Student received credit for all competencies demonstrated, according to the requirements set by the Board of Examiners.

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A Module re-mark is a re-evaluation in circumstances where a Student has been deemed to have not successfully completed a Module.

A Student may submit a re-mark request by making a Service Request on My Portal. The request must be submitted within **three business days** of the release to the Student of their Examination or Module result, and must include the fee prescribed in the Schedule of Fees.

CPA Ontario completes the Module re-mark process. An Examination assessment body contracted by CPA Ontario completes the Examination re-mark process.

No additional information or circumstances will be considered in the context of a re-mark. Students receive no further feedback on completion of a re-mark; CPA Ontario reports the outcome only as being successful or unsuccessful.

3.4.2 Evaluation Reports

A Student may request an evaluation report if they receive an unsuccessful result on certain Examinations delivered by CPA Ontario. An evaluation report outlines the weaknesses identified in the responses in an Examination written and submitted by a Student, and indicates the areas where the Student's performance did not meet the required standard.

A Student may submit an evaluation report request by making a Service Request on My Portal. The request must be submitted within **10 business days** of the release to the Student of their Examination result, and must include the fee prescribed in the Schedule of Fees.

An Examination assessment body contracted by CPA Ontario completes the evaluation report process.

4. Work Experience

Work Experience is an important component of the CPA Professional Program. Work Experience is overseen by qualified FWE Signatories, CPA Mentors and/or External Audit Training Offices approved by CPA Ontario in accordance with the Regulations and these Policies.

As outlined and in the Regulations and further detailed in these Policies, unless the Regulations or Policies specify otherwise, all Students are required to complete 24 months of Work Experience (exclusive of absences) to successfully complete the Work Experience Component.

- The 24 months of Work Experience may include up to 8 months of Foundational Work Experience, overseen by an approved FWE Signatory or CPA Mentor, although Foundational Work Experience is not required to be obtained.

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- The 24 months of Work Experience must include at least 16 months of Professional Work Experience, overseen by an approved CPA Mentor. All 24 months of Work Experience may be comprised of Professional Work Experience if a Student chooses.

In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the Work Experience obtained must meet the CPA Professional Program Qualifying Experience Requirements, as outlined in the Regulations and further detailed in these Policies, including the requirement that such experience be obtained in an External Audit Training Office.

4.1 Eligible Work Experience

In addition to the requirements set out in Regulation 9-3, in order to be eligible to be recognized toward Work Experience, the Work Experience must comply with section 4.1.1, CPA Training Areas, and section 4.1.2, Task Statements.

4.1.1 CPA Training Areas

In order to be eligible to be recognized toward Work Experience, the role that a Student is employed in must fall within one or more of the following CPA Training Areas:

1. Financial Reporting
2. Management Accounting
3. Assurance & Trust
4. Finance
5. Taxation
6. Strategy or Governance
7. Non-financial reporting
8. Data (includes Big Data)

Appendix A defines each CPA Training Area and provides examples of roles and employment duties which may fall within each CPA Training Area.

4.1.2 Task Statements

In order to be eligible to be recognized toward Work Experience, the Work Experience must also meet the required Task Statements. These are set out in Appendix B.

4.2 Non-Eligible Work Experience

In addition to Work Experience that does not meet the requirements set out in Regulation 9-3, any experience that CPA Ontario determines fits within the following categories is not eligible to be recognized toward Work Experience:

- Experience obtained in academia (i.e., experience obtained by professional scholars and/or students, while employed at a post-secondary institution on a full-time or part-time basis, and engaged in higher education and research);
- Self-employment;
- Unpaid (volunteer) work;
- Experience reported in a Work Experience Report which contains false or misleading information;
- Experience gained after a Student has been notified by CPA Ontario that their CPA Mentor is no longer eligible to mentor, until a new CPA Mentor is added to the Student's profile in WEMS (subject to section 114 of Regulation 9-3 and the provisions of these Policies); and
- Experience in practice that a Student is unauthorized to provide (e.g., see section 1.4.2, Unauthorized Activities: Student Practice).

4.3 Minimum Duration of Work Experience

4.3.1 Absences

Absences referred to in sections 105.1 and 105.2 of Regulation 9-3 include any time away from work, including vacation, sickness, study leave, professional development, CPA Module and Examination days, and personal leave.

Statutory holidays, weekends, and a reasonable amount of on-the-job-training are *not* considered absences.

4.3.2 Full-time Work

A full-time position referred to in sections 105.1 and 105.2 of Regulation 9-3 is a position requiring a minimum of 35 hours or more of work per week on a regular basis.

4.3.3 Part-time Work

Experience that is attained on a part-time basis will be pro-rated based on an average of part-time hours per week relative to a full-time equivalent of 35 hours.

4.3.4 Three Consecutive Months

As set out in section 109 of Regulation 9-3, with the exception of Students in the Member of Accounting Body Outside Canada and Member of Accounting Body Outside Canada – MOU categories of registration, in order to be eligible to be recognized toward **Foundational Work Experience**, Work Experience must have been obtained for a minimum of three consecutive months.

Pursuant to section 111.4 of Regulation 9-3, in addition to the requirements in section 111, Work Experience obtained for less than a minimum of three consecutive months may be counted toward the required duration of **Professional Work Experience**, but will not be considered when assessing whether the Student’s Work Experience has met the required Task Statements.

4.4 Foundational Work Experience

As outlined in section 105 of Regulation 9-3, the Work Experience Component may be comprised of:

- Up to a maximum of 8 months (exclusive of absences) of full-time Foundational Work Experience (FWE); and
- A minimum of 16 months (exclusive of absences) of full-time Professional Work Experience (PWE).

For additional clarity, Students are not required to undertake or report Foundational Work Experience if they are able to fulfill the Work Experience requirements of the CPA Professional Program by undertaking and reporting exclusively Professional Work Experience.

In circumstances where a Student chooses to undertake Foundational Work Experience toward their completion of the Work Experience Component, in order to be eligible to be recognized toward Work Experience, in addition to the requirements in section 107 of Regulation 9-3, the Experience must also require the application of judgment and cannot be clerical in nature.

The Task Statements required for Foundational Work Experience are set out in Appendix B.

4.5 Professional Work Experience

In addition to the requirements in section 111.4 of Regulation 9-3, in order to be eligible to be recognized, Professional Work Experience is expected to build on, and must be more complex in nature than, the type of experience eligible to be recognized toward Foundational Work Experience, in that it must require the Student to apply higher level decision-making competencies in more complex situations.

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The Task Statements required for Professional Work Experience are set out in Appendix B.

4.6 Work Experience: Licensure

For further clarity, in order to be eligible to apply for a Public Accounting Licence upon admission to Membership:

- The CPA Mentor (or FWE Signatory, if the Student is reporting Foundational Work Experience) overseeing a Student's Work Experience must meet the further requirements in sections 1.7.1 and 1.23.1 of Regulation 9-3; and
- All 24 months (exclusive of absences) of Work Experience must meet the requirements set out in sections 117-119 of Regulation 9-3.

External Audit Training Offices ("Training Offices"), referred to in section 1.17.1 of Regulation 9-3, are approved as outlined in Part III.

Work Experience obtained in an approved Training Office satisfies the requirement in section 118.1 of Regulation 9-3.

Work Experience meets the required External Audit role, competencies and proficiencies specific to licensure, including Task Statements specific to licensure in Financial Reporting and Assurance & Trust), referred to in section 118.3 of Regulation 9-3, if the Work Experience:

- Has allowed the Student to gain sufficient diversity of assurance experience through a variety of assurance clients and/or a variety of assurance experience; and
- Has been completed within five years of the submission of the Work Experience to CPA Ontario for approval.

For further clarity, if any of the Work Experience requirements required to be eligible to apply for a Public Accounting Licence are not met, a Student's Work Experience may nevertheless be eligible to apply for Membership, but the Student will not be eligible to apply for a Public Accounting Licence upon admission to Membership. In such cases, if admitted to Membership, the Member may continue working toward the requirements of Regulation 17-1 and apply for a Public Accounting Licence once the remaining requirements have been met.

4.7 FWE Signatory

As set out in Regulation 9-3, if a Student is reporting Foundational Work Experience, it must be overseen and verified by an FWE Signatory (or CPA Mentor) in accordance with the requirements in Regulation 9-3 and these Policies.

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The further requirements for FWE Signatories referenced in section 1.23 of Regulation 9-3 are set out in Part III.

Eligibility to be approved to act as a Student's FWE Signatory under section 107.3 of Regulation 9-3 will be considered when assessing the Student's Foundational Work Experience Report.

For greater certainty, a CPA Mentor may also perform the role of an FWE Signatory.

4.8 CPA Mentor

As set out in Regulation 9-3, a Student's Professional Work Experience is required to be overseen and verified by a CPA Mentor in accordance with the requirements in the Regulation and in these Policies. It is the Student's responsibility to find employment with an organization that employs at least one CPA and to find a CPA Mentor in their organization who meets the eligibility requirements and has agreed to act as their CPA Mentor.

There is a two-step process, as detailed in Part II:

1. A CPA Mentor applies to be approved to be eligible to be matched with Student(s); and
2. A Student matches with a CPA Mentor by providing information regarding their CPA Mentor to CPA Ontario.

Students who wish to be matched with an approved CPA Mentor will indicate this by providing the CPA Mentor's work email address in their PWE Work Plan. Students employed in External Audit Training Offices will have a CPA Mentor assigned to them, and will enter this CPA Mentor's work email address in their PWE Work Plan.

Eligibility of the CPA Mentor the Student identifies to match with will be assessed concurrent with the assessment of the Student's PWE Work Plan. If the CPA Mentor identified by the Student is approved to match with the Student, and the PWE Work Plan otherwise meets the requirements, the Student's PWE Work Plan will be approved. If the match is not approved, the Student will be advised and will be required to locate a different CPA Mentor and re-submit a new PWE Work Plan.

4.8.1 Conflicts of Interest

FWE Signatories and CPA Mentors cannot ordinarily be permitted to be in an actual, potential, or perceived conflict of interest with a Student.

A conflict of interest is a non-arm's length relationship arising from personal, financial or social connections, and includes, for example, being related to each other by blood relationship, marriage or common-law partnership, or adoption.

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Actual, potential, and perceived conflicts of interest must be disclosed to CPA Ontario in the Foundational Work Experience Report and/or PWE Work Plan.

The Director of Employer Relations, at their discretion, will consider permitting actual, potential, or perceived conflicts of interest between FWE Signatories/CPA Mentors and Students, provided that appropriate mitigation measures are adopted. Such mitigation measures may include, but are not limited to, hiring another CPA in the organization to act as a CPA Mentor to the Student, or having a CPA member of the organization's Board of Directors review the work performed by the Student.

4.8.2 Suspension and Termination

In circumstances where a CPA Mentor's function as a CPA Mentor is or will be suspended or terminated, CPA Ontario will advise the Student and determine how to address Professional Work Experience gained to date and going forward.

Termination of CPA Mentor approval is a Change in Employment under section 114.1 of Regulation 9-3. Work Experience will no longer be eligible to be recognized as of the date that a CPA Mentor's approval is terminated. CPA Mentors whose approval is terminated may continue to execute declarations in respect of Work Experience gained up to the date of termination.

A Student whose CPA Mentor is suspended or terminated will be required to obtain alternative employment that is eligible to be recognized as Professional Work Experience.

4.8.3 CPA Mentor Changes

If a Student requires a change in CPA Mentor, they should contact CPA Ontario at practicalexperience@cpaontario.ca for instructions on next steps.

A change in CPA Mentor will only be approved in extenuating circumstances, at the discretion of the Director of Employer Relations, including a Change in Employment of the Student or CPA Mentor (see section below) or in circumstances where irreconcilable differences arise between a Student and a CPA Mentor. Otherwise, a Student will be required to be matched with the same CPA Mentor for the entirety of their Work Experience.

4.9 Reporting and Assessment

Foundational Work Experience Reports, PWE Work Plans, and Professional Work Experience Reports must be submitted in English in the Work Experience Management System (WEMS).

If insufficient detail is provided, it may cause delays in CPA Ontario's assessment of Work Experience. Additional information may be required to be submitted in order for Work Experience to be recognized as having been successfully completed.

4.9.1 Foundational Work Experience

In some circumstances, there is a fee associated with CPA Ontario's review and assessment of the Foundational Work Experience Report, which must be paid before the Report is submitted for assessment. See the Schedule of Fees, available on the CPA Ontario website, for more information.

The Foundational Work Experience Report referred to in Regulation 9-3 is available in WEMS.

The FWE Signatory/CPA Mentor declaration referred to in section 110 of Regulation 9-3 is included in the Foundational Work Experience Report, and requires the FWE Signatory/CPA Mentor to declare that the Student has met the Task Statements required for Foundational Work Experience.

In order for Foundational Work Experience gained prior to the Student Registration Date to be eligible to be recognized, the Foundational Work Experience Report should be submitted immediately upon registration as a Student.

In order for Foundational Work Experience gained after the Student Registration Date to be eligible to be recognized, the Foundational Work Experience Report should be submitted on the earlier of:

- Within 30 days of employment in that role having ended; and
- Within 30 days of the maximum eight months of Foundational Work Experience (exclusive of absences) having been obtained.

4.9.2 Professional Work Experience

The PWE Work Plan and the Professional Work Experience Report referred to in Regulation 9-3 are available in WEMS.

The CPA Mentor declaration referred to in section 116 of Regulation 9-3 is included in the Professional Work Experience Report, and requires the CPA Mentor to declare that the Student's Work Experience meets the required Task Statements, in the following Learning Outcome areas:

- Either:
 - Financial Reporting; or
 - Management Accounting; and
- Professional Skepticism, Ethical Decision Making, and Communication.

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Pre-populated PWE Work Plans that have been approved for specified roles in specific organizations are available in the WEMS library. A Student may use a pre-populated PWE Work Plan if there is one available for the role they are employed in. If a pre-populated Work Plan does not exist for their role, a Student will prepare a new PWE Work Plan with their CPA Mentor and submit it for approval, as set out in Regulation 9-3.

In order for Professional Work Experience to be eligible to be recognized, the Professional Work Experience Report should be submitted within 30 days of the completion of the Professional Work Experience requirements set out in Regulation 9-3.

4.9.3 Licensure Work Experience

In addition, in order to be eligible to apply for a Public Accounting Licence upon admission to Membership:

- Students must submit PWE Work Plans that satisfy the CPA Professional Program Qualifying Experience Requirements referenced in sections 117-119 of Regulation 9-3.
- Pre-populated PWE Work Plans that have been approved for External Audit roles in approved Training Offices are available in the WEMS library.

4.10 Changes in Employment

A Change in Employment referenced in section 114.1 of Regulation 9-3 includes:

- A change to a different position than was approved in the PWE Work Plan, either within the same organization or at a new organization;
- A change in work hours or work arrangement than was approved in the PWE Work Plan, such as full-time to part-time or vice-versa;
- A change in CPA Training Area(s) approved in the PWE Work Plan;
- A change in Financial Reporting or Management Accounting Learning Outcomes approved in the PWE Work Plan; and/or
- A required/ approved change in CPA Mentor (see section 4.8.2, Suspension, and Termination, and 4.8.3, CPA Mentor Changes).

4.11 Assessment

As set out in section 116 of Regulation 9-3, the Professional Work Experience described in the Professional Work Experience Report must be consistent with the approved PWE Work Plan.

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In order for reported Professional Work Experience to be recognized as having been successfully completed, the net duration of Work Experience reported must be consistent with the start and end dates reported and the requirements set out in the Minimum Duration of Work Experience section of these Policies.

As outlined in sections 113.2 and 116.1 of Regulation 9-3, if a CPA Mentor disagrees with the Student's PWE Work Plan, or with the Student's assessment of their Professional Work Experience, the Student may report this to the Director of Employer Relations for a review in order to establish whether the Student's assessment is accurate. Before doing so, the Student should speak to their CPA Mentor and attempt to resolve the issue on a best-efforts basis. If the issue remains unresolved, the Student may report this to the Director of Employer Relations.

As provided in sections 113 and 116 of Regulation 9-3, the Director of Employer Relations may request additional information if required to assess the eligibility of the Work Experience described in the PWE Work Plan, or if the CPA Mentor disagrees with the Student's PWE Work Plan or the Student's assessment of their Professional Work Experience. This may include:

- A more detailed job description on company letterhead and/or signed by Human Resources;
- An organizational chart; and/or
- Description(s) of the department(s) in which the Student worked.

If the additional information is not provided within 30 days of receipt of the request, the Director of Employer Relations will evaluate the matter on the basis of existing information.

4.12 Licensure (External Audit Training Offices)

External Audit Training Offices ("Training Offices") are Firms approved by CPA Ontario to deliver External Audit training for Students who wish to be eligible to apply for a Public Accounting Licence upon admission to Membership.

Training Offices deliver training to fulfill Students' approved PWE Work Plans (and Foundational Work Experience, where applicable) toward licensure (including the requirements for licensure).

4.12.1 Training Office Termination

In circumstances where a Training Office is or will be terminated, CPA Ontario will advise Students employed by the Training Office and determine how to address Professional Work Experience gained to date and going forward.

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Termination of Training Office approval is a change in employment under section 114.1 of Regulation 9-3. Work Experience will no longer be eligible to be recognized as of the date that a Training Office's approval is terminated. CPA Mentors employed by a Firm after its Training Office approval is terminated may continue to execute declarations in respect of Work Experience gained up to the date of termination.

Students employed by a Training Office when its approval is terminated will be required to obtain alternative employment that is eligible to be recognized as Professional Work Experience (in a Training Office if they wish to continue to gain experience toward licensure).

4.12.2 Concerns and Complaints

Concerns and/or complaints with respect to Training Offices may be made by email to the Director of Employer Relations at practicalexperience@cpaontario.ca

4.13 Document Retention

Students are required to retain all documents, records and other evidence related to Work Experience for a minimum of two years from the Day the Student is admitted to Membership.

The documents, records and other evidence required to be maintained includes evidence of the Student having met the required Task Statements, the Student's performance evaluations, and any other feedback from the Student's direct supervisor(s).

5. Academic Integrity

Students enrolled in the CPA Professional Program are required to uphold the highest standards of Academic Integrity. The Academic Integrity provisions of Regulation 9-3 apply in respect of any aspect of the CPA Professional Program Education Component delivered by CPA Ontario, and any aspect of the CPA Professional Program Examination or Work Experience Components.

In order to assess compliance with Academic Integrity requirements, CPA Ontario may, without notice, review anything submitted by a Student in any manner it deems appropriate, including manual review processes and technology-enabled tools.

5.1 Plagiarism, Cheating, Disruptive Behaviour

Plagiarism, referred to in section 123.1 of Regulation 9-3, is defined as follows:

- Offering for evaluation work prepared by, or similar to work prepared by, another person, source or entity, whether purchased, procured, shared, or otherwise obtained, instead of by the Student submitting the work as their own.

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- Includes:
 - Submitting work without proper acknowledgement and attribution, regardless of whether the Student intended to deceive; and
 - Any breach of the section 5.2, Use of Generative Artificial Intelligence.

Cheating, referred to in section 123.2 of Regulation 9-3, is defined as follows:

- Any form of behaviour in the evaluation of educational or experiential learning process designed to gain an improper advantage whether by deception, misleading, or dishonesty.
- Includes:
 - Unauthorized collaboration with another individual, including copying from their examination questions or other materials, or sharing answer materials for an evaluation requirement;
 - Unauthorized access of examination software or hardware;
 - Theft or unauthorized retention of examination, program, or other course or program related materials;
 - Submitting for evaluation work that was previously submitted in another course or other program;
 - Use of unauthorized electronic or mechanical devices that are capable of aiding performance or providing an advantage;
 - Personation, including the assumption of another's identity or having another person assume the identity of an individual;
 - Intentional falsification of any document; and
 - Unauthorized copying or use of copyrighted materials and intentionally failing to abide by the Enrollment Contract, the *Copyright Act*, or any other licence agreement, including software licence agreements.

Disruptive Behaviour, referred to in section 123.3 of Regulation 9-3, is defined as follows:

- Any behaviour or credible threat that is inappropriate and/or that impedes or will impede, for example:
 - The ability of an instructor to teach;
 - The ability of attendees to learn;

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- The safety of the learning or experiential environment; or
- The orderly conduct of any evaluation of learning, experience, or performance.

5.2 Use of Generative Artificial Intelligence (AI)

Generative AI refers to artificial intelligence technologies capable of creating, editing, or paraphrasing content, such as text, images, or audio, based on user input. Unlike systems designed solely to identify patterns in existing data, Generative AI produces new content using programmed rules and constraints.

Generative AI Tools include tools such as ChatGPT and Co-Pilot.

As outlined in section 5, Academic Integrity, and in particular section 5.1, Plagiarism, Cheating and Disruptive Behaviour:

- In order to assess compliance with Academic Integrity requirements, CPA Ontario may, without any notice, review anything submitted, in any manner it deems appropriate; and
- Any breach of these Use of Generative Artificial Intelligence Policies constitutes plagiarism and therefore a breach of the Academic Integrity provisions of Regulation 9-3.

5.2.1 Prohibited Use of Generative AI and Generative AI Tools

Generative AI and Generative AI Tools may produce information that is incomplete, biased, misleading, or inaccurate. Outputs may reference non-existent sources, fabricate facts, or lack appropriate context. Students bear full responsibility for the accuracy and consequences of work submitted to CPA Ontario.

The CPA Professional Program is designed for Students to develop important skills required to be eligible to become Members of CPA Ontario. Unauthorized use of aids like Generative AI and Generative AI Tools can hinder your learning and, more importantly, the development of professional judgment. Submitting your own, authentic work provides CPA Ontario with a way to gauge your progress and provide valuable feedback to help you improve.

Prohibited use of Generative AI and Generative AI Tools therefore includes:

- Inputting any CPA Ontario-produced or CPA Ontario-copyrighted materials into a Generative AI Tool, including any:
 - Text submitted to CPA Ontario, including in work or work experience reporting;

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- Feedback received from facilitators, FWE Signatories, CPA Mentors, or CPA reviewers;
- Student identifying information, such as CPA identification numbers; or
- CPA Ontario-produced educational materials.

Inputting any such information into Generative AI Tools may result in unauthorized disclosure to third parties and may breach legal, regulatory, privacy or intellectual property requirements, contracts with CPA Ontario, and/or CPA Ontario By-laws, Regulations, and policies, and may lead to consequences for Students such as those outlined in section 126 of Regulation 9-3;

- Representing any content or idea created or expressed by Generative AI or Generative AI Tools as the Student's own/original work;
- Copying or paraphrasing from anything created by Generative AI or Generative AI Tools;
- Using Generative AI or Generative AI Tools without proper citation (in accordance with the APA Style Manual), even if the use is otherwise compliant;
- Relying exclusively on Generative AI or Generative AI Tools, to the exclusion of CPA Professional Program materials;
- Using Generative AI or Generative AI Tools during Module Quizzes or Examinations, unless expressly authorized by the invigilator;
- Use of Generative AI and Generative AI Tools in any other manner prohibited in the Enrollment Contract.

Permitted Use of Generative AI and Generative AI Tools

- Use of Generative AI or Generative AI Tools, in conjunction with the Student's own knowledge, critical thinking skills and critical judgement, as a tool to assist with:
 - Initial research;
 - Refining ideas;
 - Summarizing content; and

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- Clarifying concepts;

provided that the Student:

- Primarily relies on authoritative CPA resources, including the CPA Handbook, and relevant legislation, such as the *Income Tax Act*;
- Validates any information that is generated with non-AI tools;
- Substantially rewrites and paraphrases any content created with the assistance of Generative AI or Generative AI Tools;
- Provides proper citation (in accordance with the APA Style Manual) to Generative AI or Generative AI Tools used, including to assist in generating ideas, concepts or content, regardless of whether AI generated content is ultimately included in work submitted to CPA Ontario;
- Does not engage in any of the prohibited uses outlined above; and
- Ensures the use otherwise complies with applicable provisions of the Regulations (including the Academic Integrity provisions of Regulation 9-3) and the applicable CPA Ontario Student Code of Conduct.

6. Accessibility and Accommodation

As set out in section 129 of Regulation 9-3, Students requiring accommodation for any component of the CPA Professional Program delivered by CPA Ontario may submit a request to CPA Ontario, pursuant to the CPA Ontario Accessibility and Accommodation Policy, available on the CPA Ontario website.

Inquiries may be directed to mail to: CPAaccommodations@cpaontario.ca

PART II: WORK EXPERIENCE OVERSIGHT AND APPROVAL POLICY – SIGNATORIES AND MENTORS

Qualified FWE Signatories and CPA Mentors are approved by CPA Ontario in accordance with the Regulations and these Policies to oversee Students' Work Experience.

This Part of the CPA Professional Program Policies applies to, and provides further detail with respect to, the Work Experience Component of the CPA Professional Program applicable to FWE Signatories (who oversee Foundational Work Experience) and CPA Mentors (who oversee Professional Work Experience and Foundational Work Experience) approved by CPA Ontario.

Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to Students is in Part I. Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to Training Offices is in Part III.

1. Technology

My Portal is used by Members, Students, Firms, applicants, and prospective and approved CPA Mentors, to make applications and to fulfil other obligations and requirements. My Portal is accessed by creating an account on the CPA Ontario website.

Work Experience is reported in the CPA Ontario Work Experience Management System (WEMS). Students are required to submit all Work Experience Reports in WEMS, and all employer verification (by FWE Signatories and CPA Mentors) is required to be submitted in WEMS.

2. FWE Signatory

As set out in Regulation 9-3, if a Student is reporting Foundational Work Experience, it must be overseen and verified by an FWE Signatory (or CPA Mentor) in accordance with the requirements in Regulation 9-3 and these Policies.

2.1 Requirements and Approval

The further requirements for FWE Signatories referenced in section 1.23 of Regulation 9-3 are as follows:

- Work for the same organization (i.e., legal entity or corporate group) and during the same period of time for which the Student is reporting Foundational Work Experience (however, the FWE Signatory and Student do not need to have worked in the same location or business unit within the organization);

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- Be in a sufficiently senior position to the Student in the organization (i.e., must not be subordinate or lateral to the Student);
- Not be in an unresolved conflict of interest with the Student (see section 4, Conflicts of Interest); and
- Be able to verify the factual accuracy of the Foundational Work Experience Report submitted by the Student and confirm whether the Student has met the Task Statements for Foundational Work Experience.

Eligibility to be approved to act as a Student's FWE Signatory under section 107.3 of Regulation 9-3 will be considered when assessing the Student's Foundational Work Experience Report.

For greater certainty, a CPA Mentor may also perform the role of an FWE Signatory.

2.2 Foundational Work Experience Reporting

The Foundational Work Experience Report referred to in Regulation 9-3 must be submitted in English in the Work Experience Management System (WEMS).

If insufficient detail is provided, it may cause delays in CPA Ontario's assessment. Additional information may be required to be submitted in order for Foundational Work Experience to be recognized as having been successfully completed toward Work Experience under section 110 of Regulation 9-3.

The FWE Signatory/CPA Mentor declaration referred to in section 110 of Regulation 9-3 is included in the Foundational Work Experience Report, and requires the FWE Signatory/CPA Mentor to declare that the Student has met the Task Statements required for Foundational Work Experience.

3. CPA Mentor

As set out in Regulation 9-3, a Student's Professional Work Experience is required to be overseen and verified by a CPA Mentor in accordance with the requirements in Regulation 9-3 and these Policies. It is the Student's responsibility to find employment with an organization that employs at least one CPA and to find a CPA Mentor in their organization who meets the eligibility requirements and has agreed to act as their CPA Mentor.

There is a two-step process, as follows:

1. A CPA Mentor applies to be approved to be eligible to be matched with Student(s); and

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2. A Student matches with a CPA Mentor by providing information regarding their CPA Mentor to CPA Ontario.

3.1 Requirements, Application, and Approval

CPA Mentor applications are available on My Portal. CPA Mentor applicants who do not have access to My Portal can apply to CPA Ontario to be granted access (see CPA Ontario website for details).

Section 1.7 of Regulation 9-3 indicates that further requirements for CPA Mentors are to be set out in these Policies.

In addition to being in good standing, the further requirements **for a CPA Mentor applicant to be approved to be eligible to be matched with Student(s)** are as follows:

- Have a minimum of three years of post-qualification experience;
- Not be an undischarged bankrupt;
- Not have been found under the *Substitute Decisions Act, 1992* or the *Mental Health Act* to be incapable of managing property, and not have been found to be incapable by any court in Canada or elsewhere;
- Not be the subject of any matter that would require informing CPA Ontario under the CPA Code of Professional Conduct;
- Within the 10 years immediately preceding the date of approval, and throughout the term of CPA Mentorship:
 - Not have been found to have committed professional misconduct;
 - Not have entered into a settlement agreement with the Professional Conduct Committee; or
 - If the CPA Mentor applicant has a Firm or is employed at a Firm, the Firm has not been and is not referred to the Professional Conduct Committee as a result of a Practice Inspection.
- Further, at the time of application:
 - Not be the subject of a complaint, investigation, or referral to the Discipline Committee by the Professional Conduct Committee.
- Completion of CPA Mentor training (more information is available on the CPA Ontario website); and

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- Completion of the CPA Mentor Contract (available on My Portal), including attestation to meeting all the requirements for, and complying with the responsibilities of, a CPA Mentor.

Eligibility to be approved to act as a CPA Mentor will be assessed on review of a CPA Mentor application.

CPA Ontario may require additional information in order to be satisfied the CPA Mentor eligibility criteria are met, including information from another governing professional accounting or regulatory body confirming good standing and information related to any complaints or disciplinary issues.

3.2 Matching Requirements, Application, and Approval

Approved CPA Mentors will be provided access to the Work Experience Management System in order to be available to match with a Student (and to discharge their responsibilities).

The further requirements **for an approved CPA Mentor to be eligible to match with a particular Student** are as follows:

- Work for the same organization (i.e., legal entity or corporate group) and during the same period of time for which the Student is reporting Professional Work Experience (however, the CPA Mentor and Student do not need to work in the same location or business unit within the organization);
- Be in a sufficiently senior position to the Student in the organization (i.e., not be subordinate or lateral to the Student);
- Not be in an unresolved conflict of interest with the Student (see section 4, Conflicts of Interest); and
- Be able to attest to factual accuracy of the PWE Report submitted by the Student and confirm whether the Student has met the Task Statements for the Professional Work Experience.

Students who wish to be matched with an approved CPA Mentor will indicate this by providing the CPA Mentor's work email address in their PWE Work Plan. Students employed in External Audit Training Offices will have a CPA Mentor assigned to them, and will enter this CPA Mentor's work email address in their PWE Work Plan.

Eligibility of the CPA Mentor the Student identifies to match with will be assessed concurrent with the assessment of the Student's PWE Work Plan. If the CPA Mentor identified by the Student is approved to match with the Student, and the PWE Work Plan otherwise meets the requirements, the Student's PWE Work Plan will be approved. If the match is not approved,

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the Student will be advised and will be required to locate a different CPA Mentor and re-submit a new PWE Work Plan.

3.3 Responsibilities

In addition to the responsibilities set out in Regulation 9-3, and the requirements outlined in elsewhere in these Policies, CPA Mentors are required to:

- Meet regularly with the Student after their PWE Work Plan is approved to discuss their progress toward achieving the approved plan;
- Monitor the Student's progress and provide them with informal periodic evaluations of their competency development and progress towards the required Task Statements;
- Ensure the Student reports all required changes to their PWE Work Plan in accordance with section 3.7, Changes in Employment;
- Comply with the section 5, Document Retention;
- Ensure the Work Experience environment where the Student is working is professional and inclusive;
- In circumstances where the Student is seeking Licensure, provide all of the opportunities required for Students to meet the section 3.6.1, Licensure Work Experience requirements, including ensuring that the Work Experience has allowed the Student to gain sufficient diversity of assurance experience through a variety of assurance clients and/or a variety of assurance experience;
- If the CPA Mentor no longer meets the eligibility criteria, promptly notify CPA Ontario and the Student; and
- Respond promptly to any requests for information from CPA Ontario, and any requests from Students to fulfill Mentor responsibilities (e.g., with respect to Work Plans and Work Experience Reports).

CPA Mentors are not permitted to accept remuneration of any kind for their role as a CPA Mentor.

3.4 Restriction, Suspension, and Termination

If a CPA Mentor no longer meets the Requirements and Responsibilities, as outlined in the Mentor Contract they signed upon application, the CPA Mentor's approval will be terminated by CPA Ontario.

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If the CPA Mentor is the subject of a complaint, investigation, or referral to the Discipline Committee by the Professional Conduct Committee, the CPA Mentor will be suspended as a CPA Mentor and restricted from matching as a Mentor with new Students.

In circumstances where a CPA Mentor's function as a CPA Mentor is or will be suspended or terminated, CPA Ontario will advise the Student.

Termination of CPA Mentor approval is a Change in Employment under section 114.1 of Regulation 9-3. Work Experience will no longer be eligible to be recognized as of the date that a CPA Mentor's approval is terminated. CPA Mentors whose approval is terminated may continue to execute declarations in respect of Work Experience gained up to the date of termination.

A Student whose CPA Mentor is suspended or terminated will be required to obtain alternative employment that is eligible to be recognized as Professional Work Experience.

3.5 CPA Mentor Changes

CPA Mentors are required to inform CPA Ontario of any changes that impact on their eligibility.

3.6 PWE Reporting

PWE Work Plans and Professional Work Experience Reports must be submitted in English in the Work Experience Management System (WEMS).

If insufficient detail is provided, it may cause delays in CPA Ontario's assessment of Work Experience. Additional information may be required to be submitted at the discretion of the Director of Employer Relations.

The CPA Mentor declaration referred to in section 116 of Regulation 9-3 is included in the Professional Work Experience Report, and requires the CPA Mentor to declare that the Student's Work Experience meets the required Task Statements, in the following Learning Outcome areas:

- Either:
 - Financial Reporting; or
 - Management Accounting; and
- Professional Skepticism, Ethical Decision Making, and Communication.

Pre-populated PWE Work Plans that have been approved for specified roles in specific organizations are available in the WEMS library. A Student may use a pre-populated PWE

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Work Plan if there is one available for the role they are employed in. If a pre-populated Work Plan does not exist for their role, a Student will prepare a new PWE Work Plan with their CPA Mentor and submit it for approval, as set out in Regulation 9-3.

In order for Professional Work Experience to be eligible to be recognized, the Professional Work Experience Report should be submitted within 30 days of the completion of the Professional Work Experience requirements set out in Regulation 9-3.

3.6.1 Licensure Work Experience

In addition, in order to be eligible to apply for a Public Accounting Licence upon admission to Membership:

- Students must submit PWE Work Plans that satisfy the CPA Professional Program Qualifying Experience Requirements referenced in sections 117-119 of Regulation 9-3.
- Pre-populated PWE Work Plans that have been approved for External Audit roles in approved Training Offices are available in the WEMS library.

3.7 Changes in Employment

A Change in Employment referenced in section 114.1 of Regulation 9-3 includes:

- A change to a different position than was approved in the PWE Work Plan, either within the same organization or at a new organization;
- A change in work hours or work arrangement than was approved in the PWE Work Plan, such as full-time to part-time or vice-versa;
- A change in CPA Training Area(s) approved in the PWE Work Plan;
- A change in Financial Reporting or Management Accounting Learning Outcomes approved in the PWE Work Plan;
- A required/ approved change in CPA Mentor (see section 3.4, Restriction, Suspension, and Termination, and section 3.5, CPA Mentor Changes).

3.8 Assessment

As set out in section 116 of Regulation 9-3, the Professional Work Experience described in the Professional Work Experience Report must be consistent with the approved PWE Work Plan.

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In order for reported Professional Work Experience to be recognized as having been successfully completed, the net duration of Work Experience reported must be consistent with the start and end dates reported and the requirements set out in the Minimum Duration of Work Experience section of these Policies.

As outlined in sections 113.2 and 116.1 of Regulation 9-3, if a CPA Mentor disagrees with the Student's PWE Work Plan, or with the Student's assessment of their Professional Work Experience, the Student may report this to the Director of Employer Relations for a review in order to establish whether the Student's assessment is accurate. Before doing so, the Student should speak to their CPA Mentor and attempt to resolve the issue on a best-efforts basis. If the issue remains unresolved, the Student may report this to the Director of Employer Relations.

As provided in sections 113 and 116 of Regulation 9-3, the Director of Employer Relations may request additional information if required to assess the eligibility of the Work Experience described in the PWE Work Plan, or if the CPA Mentor disagrees with the Student's PWE Work Plan or the Student's assessment of their Professional Work Experience. This may include:

- A more detailed job description on company letterhead and/or signed by Human Resources;
- An organizational chart; or
- Description(s) of the department(s) in which the Student worked.

If the additional information is not provided within 30 days of receipt of the request, the Director of Employer Relations will evaluate the matter on the basis of existing information.

4. Conflicts of Interest

FWE Signatories and CPA Mentors cannot ordinarily be permitted to be in an actual, potential, or perceived conflict of interest with a Student.

A conflict of interest is a non-arm's length relationship arising from personal, financial or social connections, and includes, for example, being related to each other by blood relationship, marriage or common-law partnership, or adoption.

Actual, potential, and perceived conflicts of interest must be disclosed to CPA Ontario in the Foundational Work Experience Report and/or PWE Work Plan.

The Director of Employer Relations, at their discretion, will consider permitting actual, potential, or perceived conflicts of interest between FWE Signatories/CPA Mentors and Students, provided that appropriate mitigation measures are adopted. Such mitigation measures may include, but are not limited to, hiring another CPA in the organization to act

as a CPA Mentor to the Student, or having a CPA member of the organization's Board of Directors review the work performed by the Student.

5. Document Retention

CPA Mentors and FWE Signatories are required to retain all documents, records and other evidence related to Work Experience for a minimum of seven years from the date of their declaration on the Student's Foundational or Professional Work Experience Report or PWE Work Plan. The documents, records and other evidence required to be maintained includes evidence of the Student having met the required Task Statements, the Student's performance evaluations, and any other feedback from the Student's direct supervisor(s).

PART III: WORK EXPERIENCE OVERSIGHT AND APPROVAL POLICY – TRAINING OFFICES

External Audit Training Offices (“Training Offices”) are Firms approved by CPA Ontario to deliver External Audit training for Students who wish to be eligible to apply for a Public Accounting Licence upon admission to Membership.

This Part applies to External Audit Training Office Firms and Firm Representatives who have executed a Training Office Letter of Agreement. It provides further detail with respect to the Work Experience Component of the CPA Professional Program applicable to External Audit Training Offices (Firms approved by CPA Ontario to deliver Work Experience to Students who wish to be eligible to apply for a Public Accounting Licence upon admission to Membership).

Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to Students is in Part I. Further detail with respect to the Work Experience Component of the CPA Professional Program applicable to FWE Signatories and CPA Mentors is in Part II.

1. Technology

My Portal is used by Members, Students, Firms, applicants, and prospective and approved CPA Mentors, to make applications and to fulfil other obligations and requirements. My Portal is accessed by creating an account on the CPA Ontario website.

Work Experience is reported in the CPA Ontario Work Experience Management System (WEMS). Students are required to submit all Work Experience Reports in WEMS, and all employer verification (by FWE Signatories and CPA Mentors) is required to be submitted in WEMS.

2. Training Office Requirements and Responsibilities

In order to qualify for and maintain Training Office approval, the Firm applying to become a Training Office must be in good standing and meet the following requirements:

- For new applications, the Firm must have completed a practice inspection and its most recent practice inspection must not have resulted in a reinspection or a referral to the Professional Conduct Committee;
- Ensure accountability for, and commitment to, the training of Students, at the Firm’s senior level;
- Provide a working environment that prepares Students to become Licensees, which includes supporting Students as follows:

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- Supervision, guidance, and instruction on and application of the CPA Code of Professional Conduct and managing ethical issues;
- Offering all of the opportunities required for Students to meet the Part II section 3.6.1 Licensure Work Experience requirements, including ensuring that the Work Experience has allowed the Student to gain sufficient diversity of assurance experience through a variety of assurance clients and/or a variety of assurance experience;
- Ensure appropriate supervision for Students employed in the Training Office by a CPA Mentor who meets the requirements in section 1.7.1 of Regulation 9-3;
- Assign Students employed in the Training Office to an approved CPA Mentor who meets requirements in section 1.7.1 of Regulation 9-3 and who meets their responsibilities (as set out in Regulation 9-3 and these Policies);
- Execute and agree to comply with the requirements outlined in the Training Office Letter of Agreement;
- Comply with the Approval Limit (see section 3.1, Approval Limit);
- Maintain records showing Chargeable Hours by Students, including client and engagement type; and
- Disclose and obtain approval from CPA Ontario for any changes in the information submitted in its application, or that impact on the Training Office's ability to fulfill its Requirements and Responsibilities, before the change is effected (see section 4, Training Office Changes).

3. Application and Approval

Firms interested in seeking approval to be a Training Office may apply by having the Firm Representative submit an application to CPA Ontario, which includes the following information:

- The Firm's Chargeable Hours and the diversity of client engagements the Firm expects to offer to Students;
- A list of Firm employees who have been approved or are eligible to be a CPA Mentor and who meet the requirements to become a CPA Mentor in the licensure context set out in section 1.7.1 of Regulation 9-3;
- The number of Students the Firm wants approval to train at any given time, at which locations; and

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- Confirmation that Students training at the Firm will be able to meet the requirements outlined in the PWE External Audit Work Plan template for licensure (which will be made available by CPA Ontario).

Eligibility to be approved or continue to be approved as a Training Office will be assessed on review of a Training Office application by the Director of Employer Relations.

An application may be denied if the training office environment is not conducive to Student training.

CPA Ontario may require additional information in order to be satisfied the Training Office eligibility criteria are met.

3.1 Approval Limit

CPA Ontario will set a limit on the number of Students who may be employed by a Training Office on the basis of the number of available hours, as outlined in the following examples:

	Number of Assurance Services Hours available to Students over 24 months (exclusive of absences)***			
	Less than 1,250 hours <i>(or less than 625 audit* and 100 review**)</i>	1,250 to 2,499 hours <i>(including at least 625 audit* and 100 review**)</i>	2,500 to 3,749 hours <i>(including at least 1,250 audit* and 200 review**)</i>	3,750 to 4,999 hours <i>(including at least 1,875 audit* and 300 review**)</i>
Number of Students – Approval Limit per number of hours (maximum)	0	1	2	3

* Audit of historical financial information

** Review procedures in review and other assurance engagements

*** Additional 1,250 eligible hours in either the practice of public accounting or designated services must also be available to each student

Firms must also demonstrate that the assurance services hours will expose Students to a diverse mix of industries and client engagements. The Approval Limit may be adjusted accordingly.

4. Training Office Changes

Firm Representatives at approved Training Offices are required to inform and obtain approval from CPA Ontario for any changes to the Training Office that impact on its eligibility as a Training Office, before the change is effected where possible, including where:

- There is a greater than 25% reduction in the total number of Licensees at the Training Office or where the Firm no longer employs any Licensees;
- The Firm is acquired or re-organized; or
- There is a change in the Firm's Chargeable Hours or client diversity which could impact the Training Office Approval Limit.

CPA Ontario may request additional documentation or information from the Firm in respect of the proposed change, and the Training Office shall provide such documentation or information.

5. Monitoring

CPA Ontario monitors Training Offices to ensure that eligibility requirements continue to be met. CPA Ontario designates the individuals who conduct monitoring (either CPA Ontario employees, or third parties engaged by CPA Ontario). CPA Ontario monitors Training Offices at least every three years unless more frequent monitoring is required (see list of reasons below).

When monitoring a Training Office, CPA Ontario may request additional documentation or information required to assess whether the Firm continues to meet External Audit Training Office approval criteria.

Reasons for more frequent monitoring outside of the standard monitoring cycle include:

- A significant change in a Firm structure, such as a merger, or a significant loss of partners or CPA Mentors employed by the Training Office;
- A significant change in the number of Students employed by the Training Office;
- Complaints received by Students employed by the Training Office and/or regarding the Firm, Firm Representative or CPA Mentor(s) employed by the Training Office;
- Consistent failures by Students employed at the Firm in examinations or Modules, or in obtaining approval of practical experience; or

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- Any other matter comes to the attention of CPA Ontario which suggests that the Training Office may no longer meet the Training Office Requirements.

Monitoring or follow-up monitoring results in one of the following:

1. The Training Office is (or has become, during the course of the Monitoring) in compliance with the approval criteria (for example, the Training Office's Approval Limit may be increased or decreased during the course of the Monitoring); or
2. The Training Office is not in compliance with the approval criteria, is no longer eligible, and is terminated as set out below in section 6, Termination.

6. Termination

In accordance with the Training Office Letter of Agreement, the Training Office's approval will be terminated by CPA Ontario if the Training Office no longer meets the Training Office Requirements after undergoing Monitoring as outlined above. In circumstances where a Training Office is or will be terminated, CPA Ontario will advise Students employed by the Training Office and determine how to address Professional Work Experience gained to date and going forward.

Termination of Training Office approval is a change in employment under section 114.1 of Regulation 9-3. Work Experience will no longer be eligible to be recognized as of the date that a Training Office's approval is terminated. CPA Mentors employed by a Firm after its Training Office approval is terminated may continue to execute declarations in respect of Work Experience gained up to the date of termination.

Students employed by a Training Office whose approval is terminated will be required to obtain alternative employment that is eligible to be recognized as Professional Work Experience (in a Training Office, if they wish to continue to gain experience that will qualify for licensure).

7. Concerns and Complaints

Concerns and/or complaints with respect to Training Offices may be made by email to the Director of Employer Relations at practicalexperience@cpaontario.ca

8. Request for Review of Decision

A Firm that disagrees with a denial of Training Office approval or amendment of Approval Limit, or has its approval terminated, may escalate the matter to the SVP, Student Services by email at practicalexperience@cpaontario.ca. The SVP, Student Services will review the decision in question, the position of the Firm in respect of the decision, and any additional

information available or requested, and determine whether to confirm or overturn the decision. The decision of the SVP, Student Services is final.

9. Document Retention

Training Offices and Firm Representatives who have executed a Training Office Letter of Agreement are required to retain all documents, records and other evidence related to Work Experience for a minimum of seven years from the date the Student joins the CPA Professional Program at the Training Office. The documents, records and other evidence required to be maintained includes evidence of the Student having met the required Task Statements, the Student's performance evaluations, and any other feedback from the Student's direct supervisor(s).

PART IV: AMENDMENTS TO THE CPA PROFESSIONAL PROGRAM POLICIES

1. Amendments by CPA Ontario

1.1 Editorial Changes and Non-Material Amendments

Editorial changes to these Policies may be made by the Office of General Counsel following the Application, Parameters and Notice of Changes prescribed in Regulation 23-1: Editorial Changes (with necessary amendments).

In addition, non-material amendments to these Policies may be made by the Office of General Counsel, as required by CPA Ontario from time to time, following the Application and Notice of Changes prescribed in Regulation 23-1: Editorial Changes (with necessary amendments), within the following Parameters:

- Non-material changes to these Policies do not include changes that impact on substantive rights.
- Non-material changes to these Policies include changes to a process that is administrative or operational in nature, provided that these changes do not impact on substantive rights.

2. Amendments by Council

Material amendments to these Policies require the approval of the Council before they are effective.

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Appendix A: CPA Training Areas

In the chart below, each of the CPA Training Areas listed in Part I section 4.1.1 is defined and examples of work duties that may be eligible to be recognized as Work Experience are provided.

CPA Training Area	Examples of work and roles that may be eligible to be recognized
Financial Reporting	<p>Generally, the role must be contributing to the Financial Reporting of an organization within a standards-based framework, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Financial reporting needs and systems • Accounting policies and transactions • Financial report preparation • Financial statement analysis
Management Accounting	<p>Generally, the role must be contributing to the Management Decision Making of an organization, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Management reporting needs and systems • Planning, budgeting, and forecasting • Cost / revenue / profitability management • Organizational / individual performance measurement
Assurance & Trust	<p>Generally, the role must be contributing to an Assurance or Trust engagement of an organization, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Internal controls • Internal audit or external assurance requirements, basis, and risk assessment • Internal audit projects or external assurance engagements

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<p>Finance</p>	<p>Generally, the role must be contributing to the Financial Management of an organization, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Financial analysis & planning • Treasury management • Capital budgeting, valuation, corporate finance
<p>Taxation</p>	<p>Generally, the role must be contributing to the Taxation compliance/planning of an organization or individual and within a standards-based framework, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Tax legislation and research • Tax compliance: corporate or personal • Tax planning: corporate or personal
<p>Strategy or Governance</p>	<p>Generally, the role must be contributing to the Strategy or Governance of an organization, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Developing governance mission, vision, values & mandate • Strategy development / implementation • Enterprise risk management
<p>Non-Financial Reporting</p>	<p>Generally, the role must be contributing to the Non-Financial Reporting of an organization within a standards-based framework, and must not be clerical or limited to pulling data.</p> <p>Duties such as the following may be eligible:</p> <ul style="list-style-type: none"> • Environmental, Social and Governance (ESG) reporting • Monitoring regulatory and interested party requirements

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	<ul style="list-style-type: none">• Developing and monitoring non-financial reporting framework
Data (includes Big Data)	<p>Generally, the role must be contributing to the Non-Financial Reporting of an organization, and must not be clerical or limited to pulling data.</p> <p>Duties such as:</p> <ul style="list-style-type: none">• Data analysis• Building of KPIs

Appendix B: Task Statements

Foundational Work Experience

The Task Statements required for Foundational Work Experience, pursuant to section 107.5 of Regulation 9-3, are as follows:

- **F1:** Prepare or explain information for input into internal or external reporting (e.g., financial statements, financial forecasts, financial budgets, management reports); (*proficiency level 2*)
- **F2:** Identify the users' needs and prepare practical alternatives or variance analysis which consider the impact on users' needs (*proficiency level 2*); and
- **F3:** Explain the analysis and findings in a transparent, understandable, and professional manner (*proficiency level 2*).

Professional Work Experience

The Task Statements required for Professional Work Experience, pursuant to section 111.3 of Regulation 9-3, are as follows:

Financial Reporting (FR)

At the completion of their Work Experience, the Student will have gained experience in two of the following four Task Statements, and have demonstrated the required proficiency in using the optimal technology available in performing this work:

FR1: Assess decision makers' needs and actively design the development/modification of reporting requirements or financial-reporting systems required to meet external user needs, such as an MD&A or financing needs (a large, complex example, or several smaller ones) (*proficiency level 5*)

FR2: Critically evaluate and come to a preliminary conclusion on three distinct GAAP (or equivalent) transactions based on requests by management and using the CPA Canada Handbook (or equivalent) as guidance (*proficiency level 5*)

FR3: Prepare and critically evaluate financial statements and notes in accordance with GAAP or equivalent over two business periods (at least one of which needs to be year end) (*proficiency level 5*)

FR4: Assess the variance analyses on historical, year-over-year financial statements. Interpret the root causes, including insights into interconnectivity of multiple line items (over two business periods, at least one of which needs to be year end) (*proficiency level 5*)

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Management Accounting (MA)

At the completion of their Work Experience, the Student will have gained experience in two of the following four task statements and have demonstrated the required proficiency in using the optimal technology available in performing this work:

MA1: Assess decision makers' needs and critically evaluate the development/modification of information data systems required to meet management-reporting needs (a large, complex project, or several smaller ones) (*proficiency level 5*)

MA2: Create a forecast or budget for an entity with multiple and changing input variables across more than two business cycles (*proficiency level 5*)

MA3: Critically evaluate cost management, revenue management, or profitability management for a minimum of two business quarters (*proficiency level 5*)

MA4: Interpret variance analyses, either with key performance indicators or budgets/forecasts with explanations and/or recommendations (over two business periods, at least one of which needs to be year end) (*proficiency level 5*)

Assurance & Trust (AT)

A Student reporting Work Experience in an External Audit Training Office, toward eligibility to apply for a Public Accounting Licence upon admission to Membership, must also have gained experience in all of the following and have demonstrated the required proficiency in using the optimal technology available in performing this work:

AT1: Through multiple external assurance engagements including high risk or complex sections of the file, the Student must:

- AT1a - Formulate the planning and risk assessment of the assurance engagement (including calculating materiality and assessing the control environment) (*proficiency level 5*)
- AT1b - Design appropriate planned procedures that meet the objective of the engagement (*proficiency level 5*)
- AT1c - Critically evaluate supporting information and results of analysis to draw conclusions and communicate results (*proficiency level 5*)

Decision Competencies (DC)

Professional Skepticism

At the completion of their work experience the Student will have gained experience in all of the following, to the required level of proficiency:

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DC1: Will have critically evaluated (*proficiency level 5*) actions and decisions by consistently demonstrating:

- A questioning mindset
- Awareness of new information and changes in facts and circumstances which could indicate possible misstatement due to error or fraud (spotting trends and irregularities)
- Critical thinking skills applied to the evidence (how you interpret the story)
- Awareness of how conscious and unconscious bias might impact how the data or information is used, analyzed or reported on

Ethical Decision Making

At the completion of their work experience the Student will have gained experience in all of the following, to the required level of proficiency:

DC2: Will have critically evaluated (*proficiency level 5*) a decision by consistently demonstrating:

- An understanding of the higher level of accountability and responsibility afforded by being part of the CPA profession
- Adherence to CPA Ontario's Student Code including:
 - maintaining the good reputation of the profession, protecting the public and acting in the public interest
 - performing with integrity and due care
 - not allowing professional judgment to be compromised by bias, conflict of interest, or undue influence of others
 - exhibiting behaviours to comply with laws, regulations, organizational policies, societal norms and personal ideals
 - identifying and raising unethical behaviours (if applicable)

Communication

At the completion of their work experience the Student will have gained experience in all of the following, to the required level of proficiency:

DC3: Will have demonstrated ability to consistently:

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- Communicate analyses, findings, decisions, and next steps in a transparent, understandable, and professional manner, with due consideration of audience and appropriate communication channels/tools (*proficiency level 4*)
- Assess that all communications fairly reflect underlying substance without bias (*proficiency level 4*)