

WELCOME TO PRACTICAL EXPERIENCE

Greetings from the CPA Ontario Practical Experience team! We are so excited that you have decided to pursue your CPA designation and look forward to guiding you on your professional journey.

The CPA Certification Program consists of the Professional Education Program (PEP) and the Practical Experience Requirements (PER). You must complete both components in order to be eligible for the admission to membership process.

This package will provide you with all the information you need to begin and complete your practical experience requirements. Good luck!

GETTING STARTED

1. Practical Experience Introduction Video

Before embarking on your journey, watch the [Practical Experience Introduction videos](#) for an overview of the practical experience requirements. They will provide you with key information and answer any questions you might have.



2. Your Practical Experience Checklist

With the help of a checklist, navigating the practical experience process is simple. The checklist will help you capture important milestones throughout your journey, guiding you every step of the way. It includes the following:

- link to PERT login
- information about our monthly webinars
- Frequently Asked Questions
- helpful resources

Download and save your [checklist](#), then get started!

WHAT YOU NEED TO KNOW

We suggest you start reporting in PERT right away. Before you do, please note the following:

- Eligible experience in PERT must be reported semi-annually as it is gained. We refer to this as current experience.
- You can report eligible experience from the last 5.5 years before you began reporting in PERT, with a limit of 12 months of duration. We refer to this as prior experience. To be eligible to report it, you must be currently employed in a position approved by CPA Ontario as relevant. See CPA [Ontario Practical Experience Requirements section 2.5.9](#).
- Prior and current experience are defined by your PER Start Date, which begins once you have added your mentor in PERT and your employment is confirmed/approved in PERT.
- Reporting experience from multiple roles may result in more than 30 months being needed in order to achieve the competency requirements.

Please remember that you cannot report all your experience at the end of the program, as eligible experience can expire if you wait too long.

ADDITIONAL DOCUMENTATION REQUIREMENTS

Students in an External Audit Pre-Approved Program will be required to attach their [Chargeable Hours](#) to their reporting.

Students reporting in the Experience Verification Route may be asked to provide any or all of the below documentation as part of your reporting.

- External annual financial statements for your organization, including note disclosures. These will be required if we are unable to determine if there is sufficient complexity in your organization to allow you to work towards the required Level 2s.
- Your organizational chart for your company so that we may better understand your team reporting structure.
- If you are working in an accounting firm, you will be required to include EVR [Chargeable Hours](#) as part of your reporting. These hours will not be recognized towards the requirements for public accounting licensure eligibility, but rather they are used to support your self-assessed competency levels.

You will be notified of these requirements in your Pre-Assessment Guidance Report.

Please note other information/documents may be requested by CPA Ontario throughout your PERT reporting process.

UNAUTHORIZED PRACTICES

Members and students are prohibited from providing accounting services to the public, unless working for a firm registered with CPA Ontario (see [Bylaw section 1.1.53](#)).

If you are working for an organization that provides services such as financial statement preparation, tax preparation/planning (excluding mechanical processing of tax returns), forecasting, or advice on the treatment of accounting transactions, all of which are considered as providing accounting services to the public, please consult our [Firm Directory](#) to ensure it is registered with CPA Ontario. If it is not, we will not be able to recognize your work experience towards the CPA designation. See [CPA Ontario Practical Experience Requirements section 2.5.10.3](#).

For example, organizations acting as part-time CFOs/controllers for their clients may be considered unauthorized. If you are working for such a company, we strongly encourage you to submit a pre-assessment as soon as possible.

CONTACT US

If you have any questions along the way, we are here to help. Feel free to contact us at practicalexperience@cpaontario.ca or use the chat function at cpaontario.ca. We wish you a successful and rewarding experience!