

CPA Mentorship Program

FAQs for Mentors

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What are the objectives of the CPA mentorship program?

To support future CPAs as they acquire the competencies expected of a Professional Accountant, with a focus on developing the enabling competencies, especially through reflective thought.

Enabling competencies reflect the personal attributes of being a CPA. These can be thought of as the essential skills for ethical behaviour, decision-making, problem-solving, communication and leadership. They are pervasive to a CPA's work environment and allow a CPA to function as a competent professional in an increasingly complex and demanding environment.

Who can mentor?

Mentors must meet one of two qualifications:

- A member (CPA, CA, CMA, CGA) in good standing
- A member in good standing with a professional accounting body with which the profession has an existing agreement requiring no additional Canadian experience to obtain a legacy or CPA designation, or by virtue of an agreement it would otherwise be assessed by a provincial body as being substantially equivalent.

In all cases, mentors must be approved by a provincial body and successfully complete an orientation session delivered by the profession.

Mentors in organizations that offer pre-approved programs with in-house training may be exempt from completing the profession-delivered orientation provided the in-house training has been assessed as substantially equivalent.

Mentors are expected to stay up-to-date on CPA practical experience requirements.

What's the role of the CPA mentor?

CPA mentors provide guidance on the competency development of CPA student, and models and facilitates the development of the profession's values, ethics, and attitudes. CPA mentors must meet at least twice each year with CPA students/candidates (in-person, via phone, Skype, etc.) to discuss competency development as recorded in the CPA experience reporting tool and to identify strategies for further development.

While CPA mentors may also discuss competency development with the supervisor of the CPA student, they are expected to maintain confidentiality about their progress.

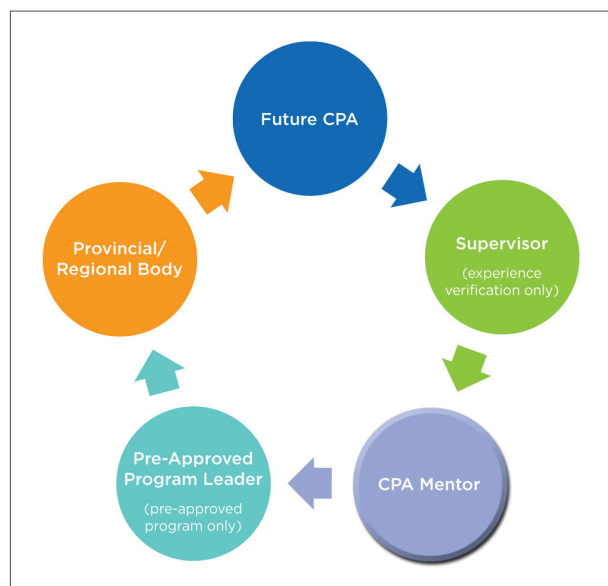
CPA mentors are required to document any unresolved competency development concerns within the CPA experience reporting tool, but are not responsible if the CPA student/candidate does not develop competencies as expected.

CPA Mentors are not expected to:

1. Verify the accuracy of future CPAs self-assessments or competency development
2. Help CPA students/candidates progress in pre-requisite education, CPA Professional Education Program, or CPA evaluations
3. Find jobs for CPA students/candidates

How does the CPA mentor role fit into the bigger picture?

Here's a high level overview of the cycle:



Before meeting with a CPA mentor, CPA students/candidates must:

- Record their experience to-date and self-assess their level of proficiency, using the professions online reporting tool
- Identify areas requiring further development to meet the CPA Practical Experience Requirements
- Request their supervisor verify the accuracy of experience claimed (experience verification only)
- Request a meeting with their CPA mentor and prepare areas of concern to maximize their CPA mentors time

CPA Mentors:

- Review the CPA students/candidates' online practical experience report
- Meet with the CPA students/candidates (in-person, via phone, Skype, etc.) to mentor and coach based on needs
- Document meeting in the online reporting tool, as well as any fatal flaw concerns

After the meeting:

- The CPA student/candidate address any feedback provided by CPA mentor and work towards broader proficiency requirements
- At pre-determined periods of time, CPA student/candidate request their experience report be assessed by their provincial/regional body
- If the provincial/regional body determines that any reported experience is insufficient, the body will communicate with the CPA student, and an organization offering a pre-approved program, to address any issues.
- Once experience is completed, the Pre-Approved Program Leader (in the pre-approved program route) must provide a certification signoff through the practical experience reporting tool (PERT) and the profession will assess the experience claimed (pre-approved programs only).

What is the time commitment required from a CPA mentor?

CPA students/candidates must meet with their CPA mentor at least semi-annually. The number of actual meetings and the time per-meeting is based on achieving learning outcomes. Most CPA students/candidates will require less than 15 hours of mentorship per year with investment of time likely happening at the beginning of the relationship.

Over the lifecycle of the mentoring relationship, the time spent per-meeting might look like:

- **Month 1:** finalize mentoring agreement between CPA mentor and CPA student/candidate (optional, but recommended)
- **Month 2:** get to know each other and begin learning plan
- **Month 3:** relationship building
- **Month 6:** solid trust established and learning well underway: exploring, practicing, reflecting, gaining feedback

- **Month 12 & semi-annually thereafter:** update learning plan (timing may be more, depending on learning needs)
- **Wrap-up:** 6-8 months before completion, start discussions to windup formal relationship

How long is the commitment?

The minimum term of practical experience is 30 months of relevant, paid employment. Ideally, a CPA mentor will stay with the CPA student/candidate until that individual has completed his/her CPA practical experience requirements.

Are CPA mentors compensated, either financially or through verifiable CPD?

CPA mentors are volunteer-based positions. Verifiable CPD credits will be awarded for the completion of the mandatory orientation, as well as any or all of the complimentary webinars exclusively for our CPA mentors. Topics include mentoring techniques and effective coaching.

We anticipate many of these skills-based webinars will not only maximize the effectiveness of your relationship with a CPA student, but also improve your professional and leadership skills.

What are the practical experience requirements for future CPAs?

To satisfy the CPA practical experience requirements for certification, CPA students/candidates must:

- **Complete a minimum term:** at least 30 months of relevant, paid employment
- **Develop and demonstrate competence:** Technical - minimum breadth, depth, and core standards; Enabling - all five enabling competency areas

- **Be appropriately supervised and mentored**
- **Report and assess the experience:** CPA students/candidates must report their experience and self-assess their level of proficiency; profession must assess all practical experience.

Experience can be gained in experience verification and/or pre-approved programs. Experience verification allows future CPAs to demonstrate competence and have relevant experience recognized, as it is gained, at an employer of choice. Employers offering pre-approved programs have had them approved by the profession in advance and they have been designed to provide future CPAs all the required experience within 30 months.

Is there a limit to the number of CPA students/candidates I have to mentor?

The profession does not require a minimum number of CPA students/candidates per CPA mentor. The maximum will be based on the CPA mentor's self-assessment of what they can handle and a quality control follow-up by the profession. In the first year, we recommend no more than three CPA students/candidates per CPA mentor.

In situations where the CPA mentor is not working for the same organization as the CPA student, how are conflicts of interest addressed?

In situations where the CPA mentor is not employed within the same organization as the CPA student/candidate, the CPA mentor-CPA student/candidate relationship must comply with any terms set by the CPA student's employer. If conflicts of interest are identified, they will be addressed through a letter of agreement. A sample agreement will be provided by the profession.

- If CPA mentors and the CPA student/candidate work together, the CPA mentor cannot be subordinate to the CPA student.
- The employer of a CPA student/candidate can be an audit client of a CPA mentor's employer but the CPA mentor cannot be a part of the team assigned to the client.
- CPA mentors cannot be a family member. A family member means an individual's spouse, common-law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual.
- CPA mentors cannot charge any fee to CPA student.
- CPA mentors can be involved with the CPA Certification Program (either as a volunteer or employee), but cannot be engaged by the profession to approve the future CPA's experience reports.

Do I have to be familiar with the CPA Certification Program materials in order to mentor?

CPA mentors must successfully complete a mandatory orientation webinar that will provide a sufficient overview of the CPA Certification Program. CPA mentors are not expected to have a detailed understanding of the CPA Certification Program or become experts on the competency requirements for CPA students/candidates. While the profession assumes overall responsibility for ensuring CPA students/candidates meet the competency requirements, CPA mentors are expected to provide guidance and support on how CPA students/candidates can develop, or improve, their level of proficiency, with a focus on developing the enabling competencies.

Can I only mentor CPA students/candidates working in my industry, or the same organization?

CPA students/candidates who are working towards their practical experience requirements through the experience verification route can have any qualified CPA mentor, regardless of industry or company. The success of the mentorship program is largely attributable to a successful match between CPA mentor and CPA student/candidate - working within the same company, industry or sector can increase the probability of a successful match.

Can I mentor someone I know?

Yes, as long as the mentoring relationship complies with the following:

- The CPA mentor cannot be subordinate to the CPA student.
- While the employer of the CPA student/candidate can be an audit client of a CPA mentor's employer, the CPA mentor cannot be a part of the team assigned to the client.
- CPA mentors cannot be a family member. A family member means an individual's spouse, common-law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual.

Can I choose my own CPA student?

Yes, assuming there is agreement with the CPA student/candidate and the mentoring relationship is compliant with the following:

- The CPA mentor cannot be subordinate to the CPA Student.

- While the employer of the CPA student/candidate can be an audit client of a CPA mentor's employer, the CPA mentor cannot be a part of the team assigned to the client.
- CPA mentors cannot be a family member. A family member means an individual's spouse, common-law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual.

How am I matched with a CPA student?

CPA students/candidates working in a pre-approved program will be matched by their employer. CPA students/candidates who choose experience verification are required to find a CPA mentor to maximize the potential fit. Your provincial/regional body will help match CPA students/candidates with qualified CPA mentors if they are unsuccessful in finding a CPA mentor. The criteria for matching will be based on geography and sector; any specific requirements will also be taken into consideration.

Can I stop mentoring at any point?

Ideally, a CPA mentor will stay with the CPA student/candidate until that individual has completed his/her CPA practical experience requirements. We appreciate situations may require a CPA mentor to stop mentoring a specific individual, or withdraw from the mentorship program all together. The profession will work with the CPA student/candidate and CPA mentor on a transition plan.

What support will CPA mentors receive?

There are three levels of support:

1. **Complimentary resources and tools:** CPA mentors will be provided with free access to a secure site containing a suite of resources and tools including webinars, checklists, fact sheets and supporting material. Topics will cover the lifecycle of your mentoring relationship (how to develop the relationship, how to keep the momentum, how to wrap it up), as well as skills-based training (coaching, dealing with difficult situations, etc.).
2. **Performance measurement:** periodic surveys will be sent to CPA mentors and CPA students/candidates, with our commitment to address key issues.
3. **Continuous improvement:** with input from CPA mentors and CPA students/candidates, the profession is committed to the ongoing development of resources and tools, including CPD-eligible webinars, as appropriate. At any time, CPA mentors can seek guidance from the profession by either calling your provincial/regional body and/or documenting any concerns in the secure online reporting tool.

Do I need to be a competency map expert?

No. CPA mentors must successfully complete a mandatory orientation webinar that will provide a sufficient overview of the CPA Certification Program. CPA mentors are not expected to have a detailed understanding of the CPA Certification Program or become experts with the competency requirements of CPA students/candidates. The profession assumes overall responsibility for ensuring CPA students/candidates meet the competency requirements while CPA mentors are expected to provide guidance and support on how CPA students/

candidates can develop, or improve, their level of proficiency, with a focus on developing the enabling competencies.

What constitutes a meeting with a CPA student (in-person, phone, e-mail, other)?

Meetings may be in person, by phone or other form of communications technology such as Skype or Facetime, but they must be synchronous. Written communication such as e-mail or text, does not qualify as a meeting. These latter forms of communication can provide additional support, if required.

What is the mentorship referral program?

We encourage members to refer individuals they believe would make excellent CPA mentors. An active referral program is key to ensuring the long-term viability of the mentorship program.

What are the enabling competencies?

Enabling competencies reflect the personal attributes of being a CPA. These can be thought of as the essential skills for ethical behaviour, decision-making, problem-solving, communication and leadership. They are pervasive to a CPA's work environment and allow a CPA to function as a competent professional in an increasingly complex and demanding environment.

The enabling competencies are grouped into five key areas. By the end of the term of the practical experience, future CPAs are required to develop all of the five enabling competencies to the level expected of a newly certified CPA.

1. Professional and Ethical Behaviour

2. Problem-Solving and Decision-Making
3. Communication (oral and written)
4. Self-Management
5. Teamwork and Leadership

How are future CPAs expected to demonstrate and self-assess their level of proficiency for enabling competencies?

Future CPAs must demonstrate how they have drawn on the enabling competencies while developing the technical ones. They do this by answering five three-part questions which allow them to describe a situation, its implications towards developing and achieving enabling competencies and how what they have learned will affect their future behaviour for each of the five enabling competency areas.

When looking back at a future CPA's experience in developing enabling competencies, the three parts of question seek to ask 'what?', 'so what?' and 'now what?'.¹ If you should encounter an ethical competency upon which you are unable to provide guidance, contact your provincial body for assistance.

¹ Driscoll, J. (2007). Practising clinical supervision: A reflective approach for healthcare professionals (2nd ed.). Edinburgh: Bailliere Tindall Elsevier