

Dear CPABC candidates,

We hope this message finds you all well during this unprecedented time.

We write to offer guidance to those whose employment has been affected by the COVID-19 pandemic, and have outlined steps and guidance below to help you report these changes in Practical Experience Reporting Tool (“PERT”):

Permanent Layoff

1. Log into PERT and complete a final *Experience Report* for the position that has ended.
2. Place a note under the *Notes* tab within your *Experience Report* that your employment has ended as a result of COVID-19 to inform our CPABC Reviewers.
3. Ensure the report is then *Verified* (for EVR candidates, this means your Supervisor has verified the report).
4. Request a virtual meeting with your Mentor (via Skype, FaceTime, Zoom, Hangouts, etc.), and have them complete a *Mentor Review*.
5. Request a *Profession Assessment* and indicate the “Assessment Reason” to be **Change of Job**. The request must be submitted within 90 days of your last day of employment.

Temporary Layoff

1. Continue with your regular semi-annual PERT reporting and document your temporary layoff as **Leave Taken (days)** in your *Experience Report*.
2. Place a note under the *Notes* tab within your *Experience Report* that your employment is on a temporary pause as a result of COVID-19 to inform our CPABC Reviewers.

Please note that all candidates have 20 weeks of allowable leave during their term of practical experience reporting. Temporary leaves as a result of COVID-19 should be reported as allowable leave time.

Reduced Work Hours

1. Continue with your regular semi-annual PERT reporting and document the change in your hours under **Avg Hrs/Wk** in your *Experience Report*.
2. Place a note under the *Notes* tab within your *Experience Report* that your regular work hours have been reduced as a result of COVID-19 to inform our CPABC Reviewers.

Please note that the minimum 30-month duration is calculated based upon full time employment defined as 35 hours per week. Weekly hours less than this will be prorated based on a 35-hour work.

Mentor Review

During this time when people are being asked to self-isolate and limit person-to-person contact, the profession strongly encourages you to connect with your mentor virtually.

Under CPA practical experience policies, connecting with your mentor via the phone or technologies such as Skype, Zoom, Facetime, etc. are all permissible methods of conducting mentor meetings. The means of communication must be through a *synchronous method*, in other words, 'in-real-time'; therefore, connecting through email is not permissible.

If you are not working during this time, please reschedule the meeting when it is feasible and have your mentor note in their *Mentor Review* comments that the delay was due to COVID-19.

An Important Reminder Regarding Self-Employment and Prohibition of Practice

During times of economic uncertainty, we understand some students may be experiencing financial hardship as a result of COVID-19. While we are here to support you with your practical experience reporting requirements, please be reminded that as a CPABC candidate, you are restricted from engaging in public practice, in accordance with [CPABC Bylaw 405 "Prohibition of Practice"](#). Prohibition of practice would include:

- self-employment in public practice;
- working in an organization that is not registered with CPABC providing services such as, audit, review and other assurance engagements, in accordance with [section 47 of the CPABC Act](#); or
- working in an organization engaged in public practice that is not a registered firm whereby the student or the student's spouse, parent, child, or sibling holds a proprietary interest in the organization.

Once you become a CPA member, you may apply for a [public practice license](#) and work as a self-employed public practitioner or become a partner within a registered firm.



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We recognize this has been a challenging time for all as workplace arrangements, settings, and other life obligations continue to shift. We hope you will find this guidance helpful.

Please refer to [CPABC COVID-19 webpage](#) for additional support and updates related to the PEP program.

Should you have further questions, please contact us at cpabcper@bccpa.ca.

Sincerely,

Your CPABC PER Team