

Upcoming Changes to the CPA Practical Experience Requirements

Frequently Asked Questions

Below are Frequently Asked Questions relating to the upcoming changes to Appendix A and Appendix B of the [*CPA Practical Experience Requirements*](#), which will come into effect April 1, 2021. These changes are intended to enhance the clarity of the competencies as they relate to the *CPA Competency Map*. Please refer to the details in [*Upcoming Changes to the CPA Practical Experience Requirements: Appendix A and Appendix B \(effective April 1, 2021\)*](#).

The changes are as follows:

- Various competency descriptions were updated to include Data Analysis and Information Systems (DAIS) and Taxation competencies to align with the CPA Competency Map.
- The term “review” was replaced with “evaluate”.
- Where multiple terms were used in the same statement (e.g. analyze/identify), they were either replaced by a single term or connected using “and” or “or”.
- Enabling questions were rewritten to better align with *The CPA Way* framework to help guide future CPAs to meet all the criteria in the assessment rubric.

What does this mean for future CPAs?

- For any experience report created prior to April 1, 2021, the previous technical and enabling competency questions and rubrics will not change.
- Any experience report created on or after April 1, 2021 will have the updated competency questions and rubrics.

The updated *CPA Practical Experience Requirements* will be available on the CPA Canada website on April 1, 2021.

Frequently Asked Questions:

Q: When I submit my experience report for review that was created prior to April 1, 2021, will it be reviewed differently in any way?

A: No. Your reviewer will review your responses against the rubrics and questions that are in the experience report.

Q: Do I need to get all my experience reports verified/reviewed by April 1, 2021 in order to lock in the older competencies for that?

A: If you created your experience report prior to April 1, 2021, the competencies and rubrics will not change in that experience report. You do not need to submit them by April 1, 2021; however, please ensure you complete that experience report by your Next Experience Report Date and then create a new experience report so that you can begin working with the updated competencies/rubrics.

Q: If I continue to update an experience report that I created prior to April 1, 2021, does this mean I can address the older questions right up until I am PER Standard Met?

A: You will be able to address the older questions on that experience report; however, you should complete that experience report and set it to “verified” status by your Next Experience Report Date, and create a new experience report after that so that you can begin addressing the updated competencies.

Q: What happens to my experience reports that were reviewed prior to April 1, 2021? Will anything change when I have my final review at completion?

A: At completion, the CPA Reviewer reserves the right to review all Experience Reports, including Reviewed Experience Reports in order to reassess the recognized proficiency levels from the perspective of a Completion Review. As a result, a previously awarded Level 2 may need some updating. In this case, you are asked to update your response in the most recent experience report (which will likely be to the newer questions).

Q: What if I have already achieved a Level 2 in one of the competencies that is changing? Do I need to address the updated rubrics and questions on the report I create after March 31, 2021 to keep my Level 2?

A: No. If you have addressed the competency to a Level 2 standard in a previously reported experience report, you will not need to answer the new rubrics and questions on or after April 1, 2021. As mentioned previously, the reviewer will review your experience holistically at completion. As a result, a previously awarded Level 2 may need some updating. In this case, you are asked to update your response in the most recent experience report (which will likely be to the newer questions).

Q: If I had a Level 0 or level 1 question answered in an earlier report, how do I update that to a level 2?

A: The old questions and your answers will still be visible in your old report. Your new report will contain the new questions, but the substance of the questions is similar. Continue to develop your proficiency and answer the new question in the new report to a level 2.