

## US CPAs seeking the Canadian CPA Designation

CPA Canada entered an MRA on behalf of all Canadian CPA bodies with the US International Qualifications Appraisal Board (IQAB), representing the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

### Eligibility Requirements

If you hold a US CPA credential, you may be eligible to obtain the Canadian CPA designation via this MRA if you are a licensee in good standing of a State Board, and you meet the following additional criteria:

- You have the equivalent of at least 150 semester hours of college or university education, including a baccalaureate or higher degree conferred by a college or university acceptable to a State Board. US CPAs who qualified prior to the introduction of the 150-semester hour requirement are grandfathered in by the agreement as having met the 150-semester hour requirement.
- You have passed the Uniform CPA Examination
- You have 30 months of relevant practical experience. Applicants with two years of relevant post-qualification experience are considered to have met the 30-month experience requirements. Applicants with less than two years of relevant post-qualification experience must demonstrate that the Canadian CPA experience requirements have been met by completing and submitting the *International Practical Experience Verification and Employer Details* form for each applicable employer. Each completed form must be sent directly from the employer to CPA Nova Scotia at [registrations@cpans.ca](mailto:registrations@cpans.ca).
- You are in compliance with the Continuing Professional Education (CPE) requirements of your State Board.

### Residency Requirements

US CPAs who are, or have been, Canadian residents must meet additional requirements.

Applicants who wrote one or more parts of the US Uniform CPA examination while they were a resident of Canada, after they became a resident of Canada, or after they returned as a resident to Canada, must, in addition to the above eligibility requirements, have obtained either:

- A university degree from a degree-granting institution of higher education in the United States of America (USA) as a result of having attended the institution in person for classroom instruction on a full-time basis; or
- At least one year of full-time practical experience in accounting in the USA.

## Exclusions

US CPAs who obtained the US CPA credential by qualifying under a reciprocal agreement that the NASBA and the AICPA may have with another professional accountancy organization are not eligible under this agreement. This includes all mutual recognition agreements, reciprocal membership agreements, and other similar agreements that the NASBA/AICPA may have had at any time.

The *Canada-USA Reciprocity* list identifies the U.S. State Boards with which Canadian CPA bodies currently have reciprocity agreements.

## Pathway to the Canadian CPA Designation for US CPAs

To obtain the Canadian CPA designation, eligible US CPAs must register with CPA Nova Scotia by completing the following steps.

1. Complete the *RMA/MRA International Applicant Form* and send it to [registrations@cpans.ca](mailto:registrations@cpans.ca).
2. Complete the *Certification of Membership with US State Board*, have it certified by your State Board and return it directly to CPA Nova Scotia to [registrations@cpans.ca](mailto:registrations@cpans.ca).
  - CPA Nova Scotia will accept confirmation in letter format of the information included in the *Certification of Membership with US State Board*, including that you are a member in good standing with your State Board. This confirmation letter must be returned directly to CPA Nova Scotia to [registrations@cpans.ca](mailto:registrations@cpans.ca).
3. Provide proof of your legal name as evidenced by acceptable government issued documentation (i.e., passport or citizenship card).
4. Provide a detailed chronological resume listing all relevant work experience.
5. At the time the application is submitted, the applicant must provide evidence of legal entitlement to work in a CPA Canada jurisdiction or be prepared to provide evidence of legal entitlement to work in a CPA Canada jurisdiction within the first two years of membership. Applicants who are not legally entitled to work in a CPA Canada jurisdiction will be granted conditional acceptance based on the requirement to provide evidence within the first two years of membership.
6. Pay the member application fee of \$400 plus HST.

In order to maintain membership with CPA Nova Scotia through this agreement, the applicant must successfully complete the CPA Reciprocity Professional Development course (CPARPD) within two years of the applicant's official membership admission date. This course consists of approximately 20 hours of online study in Canadian tax, law, and ethics in modular form. Applicants must register for this course through CPA Nova Scotia. Information will be provided to you at the time of your acceptance to membership. Public accounting licensing applicants who pass the CPA Reciprocity Education and Examination (CPARE) program within two years of obtaining membership with CPA Nova Scotia are not required to also complete the CPARPD.

The information on this form is collected, stored and used in accordance with any privacy legislation in the province to which you are applying, and is collected for the purpose of processing your application for membership. Questions or concerns about the collection and use of the information should be directed to the Privacy Officer of the provincial/regional CPA body of which you are requesting membership. Contact information is available on page 5 of this form.

Complete the form and send to the province/region where you intend to seek registration.

**A. PERSONAL INFORMATION\***

Title: Mr.  Ms.  Mrs.  Miss  Other/Prefer not to answer  Gender identity: F  M  Other

Registered Name: (Attach proof of legal name)

Family name:

Given name(s):  Birth date: (mm/dd/yyyy)

Former Legal Name (name under which the professional accounting qualification of the accounting body outside Canada was gained if different from Registered Name indicated above):

E-mail:

Check if this is your preferred email address

Postal address:  Unit:

City:  Province/State:

Postal/Zip Code:  Country:

Residential Phone:  Residential Fax:

Check if this is your preferred mailing address

**B. CURRENT EMPLOYMENT**

Employer Name:  Position Title:

Employer Address:  Unit:

City:  Province/State:

Postal/Zip Code:  Country:

Employment Phone:  Employment Fax:

Employment Email:

Check if this is your preferred mailing address  Check if this is your preferred email address

\*It is your responsibility to keep your contact information current with your CPA body. By providing an email address, you will receive important regulatory communications by email.

**C. REGISTRATION**

I intend to seek registration in the province/region of:

Have you previously been an applicant or registrant of another provincial/regional CPA body? Yes  No

If the answer is Yes, please specify which CPA body:

**D. LANGUAGE PREFERENCE**

All documents must be in French or English if you applying in Quebec or New Brunswick, and in English if you are applying in all other provinces/regions.

I understand and can speak and write in: English  French  Both English and French

**E. PROFESSIONAL ACCOUNTANCY QUALIFICATIONS**

List the details of your Professional Accountancy qualifications.

Name of professional accounting body	Membership number and designation	Date of the final exam passed (mm/dd/yyyy)	Country or State in which the designation was earned	Date admitted as member (mm/dd/yyyy)	Last date as member in good standing (mm/dd/yyyy)

**F. EDUCATION INFORMATION**

Starting with the most recent, please list the details of your post-secondary education, including all colleges, universities and institutions you attended.

Degree(s) (BCOMM, BA, etc.)	Name of institution, city and country	Date received (mm/dd/yyyy)

**G. PRE-QUALIFICATION EXPERIENCE**

Starting with the most recent, provide the following information as it pertains to your relevant work experience prior to earning your accounting credential. Attach separate page(s) if more space is required..

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

**H. POST-QUALIFICATION EXPERIENCE**

Starting with the most recent, provide the following information as it pertains to your relevant work experience after earning your accounting credential. Attach separate page(s) if more space is required.

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

**I. LICENSURE / AUTHORIZATION TO PRACTICE**

If you intend to practice public accounting, contact the provincial/regional CPA body in which you intend to practice, as public accounting eligibility requirements vary by jurisdiction.

**J. PERMISSION TO WORK OR STUDY IN CANADA**

Are you lawfully permitted to work or study in Canada?

Yes  No

Are you lawfully permitted to work or study in Bermuda? (if applicable)

Yes  No

**K. APPLICANT'S CHARACTER**

PLEASE USE A SEPARATE SHEET TO EXPLAIN ANY 'YES' ANSWERS	YES	NO
Have you ever been convicted of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary matter?	<input type="checkbox"/>	<input type="checkbox"/>
Are you, or have you ever been, subject to a disciplinary decision by a regulatory body, or a professional body?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been expelled from a professional society or institute?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvency?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been found guilty of a violation of securities regulatory authority legislation or tax authority legislation?	<input type="checkbox"/>	<input type="checkbox"/>

**I declare that the above information and all other information given in this application are true and correct. I acknowledge and agree that it is my responsibility to provide the CPA body with all required information and documentation acceptable to the CPA body and to pay to the CPA body the applicable fee for this application. I further acknowledge and agree that the CPA body may not consider this application to be complete in all respects and may not process, assess or accept this application if any of the required information or documentation acceptable to the CPA body has not been filed with the CPA body or if the applicable fee has not been paid to the CPA body. I hereby certify that the personal information I have provided to the CPA body is accurate and has been freely given. I authorize the CPA body to verify the information provided or to obtain from the organizations concerned any information relevant to this application.**

**I understand that any false or misleading statement contained in my application may be used by the CPA body in any proceeding respecting the validity of my application or my status as an international applicant with the CPA body.**

**I undertake that, if I am admitted as a member, I will be governed by the CPA Act, Bylaws, Bylaw Regulations, and Rules/Code of Professional Conduct, as may be amended from time to time.**

**Upon admission to membership, I understand and authorize that information provided on this form will form part of my member record and will be used by the CPA provincial/regional body for administration purposes. I understand that all information will be treated confidentially.**

Print Name

Signature

Date (mm/dd/yyyy)

**REQUIRED DOCUMENTATION**

***Proof of legal name***

All applicants are required to provide proof of legal name (i.e. birth certificate, passport, or while neither Canadian citizenship nor landed immigration status is required to be accepted as an applicant, Canadian citizenship or landed immigrant identification card may be provided).

Please provide an affidavit sworn before a commissioner of oaths or notary public as documentation of proof of a change in the legal name, such as a legal change of name document issued by a government or government authority, a court order or decision, or a marriage or divorce certificate that shows both the former legal name and the current legal name.

All applicants must provide full details of their certification by a US state board of accountancy or of membership in an accounting body outside Canada. The state board or other accounting body is to return the completed document directly to the CPA body.

Applicants may wish to supplement the completed form with additional information showing how they meet the competencies required.

Contact the provincial/regional CPA body in which you want to apply to obtain details relating to your application.

Chartered Professional Accountants of Alberta  
900 TD Tower  
10088 - 102 Avenue  
Edmonton, Alberta T5J 2Z1  
Toll free: +1 780.424.7391  
Fax: +1 780.425.8766  
Email: [info@cpaalberta.ca](mailto:info@cpaalberta.ca)  
Web site: [www.cpaalberta.ca](http://www.cpaalberta.ca)

Chartered Professional Accountants of Bermuda  
Penboss Building  
50 Parliament Street, Hamilton HM 12  
Bermuda  
Phone: +1 441.292.7479  
Fax: +1 441.295.3121  
Email: [info@cpabermuda.bm](mailto:info@cpabermuda.bm)  
Web site: [www.cpabermuda.bm](http://www.cpabermuda.bm)

Chartered Professional Accountants of British Columbia  
800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)

Chartered Professional Accountants of Manitoba  
1675 One Lombard Place  
Winnipeg, Manitoba R3B 0X3  
Phone: +1 204.943.1538  
Toll Free: 1 800.841.7148 (within Manitoba)  
Fax: +1 204.943.7119  
Email: [era@cpamb.ca](mailto:era@cpamb.ca)  
Web site: [www.cpamb.ca](http://www.cpamb.ca)

Chartered Professional Accountants of New Brunswick  
602 – 860 Main Street  
Moncton, New Brunswick E1C 1G2  
Phone: +1 506.830.3300  
Fax: +1 506.830.3310  
Email: [info@cpanewbrunswick.ca](mailto:info@cpanewbrunswick.ca)  
Web site: [www.cpanewbrunswick.ca](http://www.cpanewbrunswick.ca)

Chartered Professional Accountants of Newfoundland  
and Labrador  
500 – 95 Bonaventure Avenue  
Suite 500  
St. John's, Newfoundland A1B 2X5  
Phone: +1 709.753.3090  
Fax: +1 709.753.3609  
Web site: [www.cpanl.ca](http://www.cpanl.ca)

Chartered Professional Accountants  
of the Northwest Territories and Nunavut  
Phone: +1 867.873.5020  
Fax: +1 867.873.4469  
Email: [admin@cpa-nwt-nu.org](mailto:admin@cpa-nwt-nu.org)

Chartered Professional Accountants of Nova Scotia  
300 – 1871 Hollis Street  
RBC Waterside Centre  
Halifax, Nova Scotia B3J 0C3  
Phone: +1 902.425.7273  
Fax: +1 902.423.4505  
Email: [registrations@cpans.ca](mailto:registrations@cpans.ca)  
Web site: [www.cpans.ca](http://www.cpans.ca)

Chartered Professional Accountants of Ontario  
69 Bloor Street East  
Toronto, Ontario M4W 1B3  
Phone: +1 416.962.1841  
Toll free: 1 800.387.0735  
Fax: +1 (416) 962.8900  
E-mail: [ITARegistration@cpaontario.ca](mailto:ITARegistration@cpaontario.ca)  
Web site: [www.cpaontario.ca](http://www.cpaontario.ca)

Chartered Professional Accountants of Prince Edward Island  
600 – 97 Queen Street  
P.O. Box 301  
Charlottetown, Prince Edward Island C1A 7K7  
Phone: +1 902.894.4290  
Fax: +1 902.894.4791  
Email: [info@cpapei.ca](mailto:info@cpapei.ca)  
Web site: [www.cpapei.ca](http://www.cpapei.ca)

Ordre des comptables professionnels agréés du Québec  
5, Place Ville Marie, bureau 800  
Montréal (Québec) H3B 2G2  
Phone: +1 514.288.3256 ext. 2601  
Toll free: 1 800.363.4688  
Fax: +1 514.843.8375  
Email : [equivalence@cpaquebec.ca](mailto:equivalence@cpaquebec.ca)  
Web site: [www.cpaquebec.ca](http://www.cpaquebec.ca)

Chartered Professional Accountants of Saskatchewan  
101 – 4581 Parliament Avenue  
Regina, Saskatchewan S4W 0G3  
Phone: +1 306.359.0272  
Toll free: 1 800.667.3535  
Fax: +1 306.347.8580  
Email: [registrar@cpask.ca](mailto:registrar@cpask.ca)  
Web site: [www.cpask.ca](http://www.cpask.ca)

Chartered Professional Accountants of Yukon  
c/o The Chartered Professional Accountants of British Columbia  
800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)

# Request for Certification of Membership with a US State Board of Accountancy

Re:  (Print applicant's name)

The person named above has applied for membership with Chartered Professional Accountants of  [province/region], under the Mutual Recognition Agreement between Chartered Professional Accountants of Canada and the US International Qualifications Appraisal Board representing the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

Please confirm the following information:

Registered name (in full):

Date CPA certificate awarded:  Certificate no:

Applicant currently holds a licence issued by the board Yes  No

Applicant currently holds a certificate to practice issued by the Board: Yes  No

Academic Qualifications:  University:

The CPA was gained by virtue of passing the uniform AICPA final examination on (mm/dd/yyyy):

while being a resident of (indicate State/Country):

Is the applicant in compliance with the Continuing Professional Education (CPE) requirements of your State Board? Yes  No

## CONFIRMATION

is a member in good standing with the State Board. We know of no reason why Canadian CPA membership should not be granted.

If such information cannot be given, please explain why:

Name of State Board:

Name and position:

Signature:

Date:

Please return the completed document directly to provincial/regional CPA body. Refer to the contact information available on page 2.



Chartered Professional Accountants of Alberta  
900 TD Tower  
10088 - 102 Avenue  
Edmonton, Alberta T5J 2Z1  
Toll free: +1 780.424.7391  
Fax: +1 780.425.8766  
Email: [info@cpaalberta.ca](mailto:info@cpaalberta.ca)  
Web site: [www.cpaalberta.ca](http://www.cpaalberta.ca)

Chartered Professional Accountants of Bermuda  
Penboss Building  
50 Parliament Street, Hamilton HM 12  
Bermuda  
Phone: +1 441.292.7479  
Fax: +1 441.295.3121  
Email: [info@cpabermuda.bm](mailto:info@cpabermuda.bm)  
Web site: [www.cpabermuda.bm](http://www.cpabermuda.bm)

Chartered Professional Accountants of British Columbia  
800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)

Chartered Professional Accountants of Manitoba  
1675 One Lombard Place  
Winnipeg, Manitoba R3B 0X3  
Phone: +1 204.943.1538  
Toll Free: 1 800.841.7148 (within Manitoba)  
Fax: +1 204.943.7119  
Email: [era@cpamb.ca](mailto:era@cpamb.ca)  
Web site: [www.cpamb.ca](http://www.cpamb.ca)

Chartered Professional Accountants of New Brunswick  
602 – 860 Main Street  
Moncton, New Brunswick E1C 1G2  
Phone: +1 506.830.3300  
Fax: +1 506.830.3310  
Email: [info@cpanewbrunswick.ca](mailto:info@cpanewbrunswick.ca)  
Web site: [www.cpanewbrunswick.ca](http://www.cpanewbrunswick.ca)

Chartered Professional Accountants of Newfoundland  
and Labrador  
500 – 95 Bonaventure Avenue  
Suite 500  
St. John's, Newfoundland A1B 2X5  
Phone: +1 709.753.3090  
Fax: +1 709.753.3609  
Web site: [www.cpanl.ca](http://www.cpanl.ca)

Chartered Professional Accountants  
of the Northwest Territories and Nunavut  
Phone: +1 867.873.5020  
Fax: +1 867.873.4469  
Email: [admin@cpa-nwt-nu.org](mailto:admin@cpa-nwt-nu.org)

Chartered Professional Accountants of Nova Scotia  
300 – 1871 Hollis Street  
RBC Waterside Centre  
Halifax, Nova Scotia B3J 0C3  
Phone: +1 902.425.7273  
Fax: +1 902.423.4505  
Email: [registrations@cpans.ca](mailto:registrations@cpans.ca)  
Web site: [www.cpans.ca](http://www.cpans.ca)

Chartered Professional Accountants of Ontario  
69 Bloor Street East  
Toronto, Ontario M4W 1B3  
Phone: +1 416.962.1841  
Toll free: 1 800.387.0735  
Fax: +1 (416) 962.8900  
E-mail: [ITAregistration@cpaontario.ca](mailto:ITAregistration@cpaontario.ca)  
Web site: [www.cpaontario.ca](http://www.cpaontario.ca)

Chartered Professional Accountants of Prince Edward Island  
600 – 97 Queen Street  
P.O. Box 301  
Charlottetown, Prince Edward Island C1A 7K7  
Phone: +1 902.894.4290  
Fax: +1 902.894.4791  
Email: [info@cpapei.ca](mailto:info@cpapei.ca)  
Web site: [www.cpapei.ca](http://www.cpapei.ca)

Ordre des comptables professionnels agréés du Québec  
5, Place Ville Marie, bureau 800  
Montréal (Québec) H3B 2G2  
Phone: +1 514.288.3256 ext. 2601  
Toll free: 1 800.363.4688  
Fax: +1 514.843.8375  
Email : [equivalence@cpaquebec.ca](mailto:equivalence@cpaquebec.ca)  
Web site: [www.cpaquebec.ca](http://www.cpaquebec.ca)

Chartered Professional Accountants of Saskatchewan  
101 – 4581 Parliament Avenue  
Regina, Saskatchewan S4W 0G3  
Phone: +1 306.359.0272  
Toll free: 1 800.667.3535  
Fax: +1 306.347.8580  
Email: [registrar@cpask.ca](mailto:registrar@cpask.ca)  
Web site: [www.cpask.ca](http://www.cpask.ca)

Chartered Professional Accountants of Yukon  
c/o The Chartered Professional Accountants of British Columbia  
800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)

## Canada-USA RECIPROCITY (as of July 2022)

**NOTE: THIS LIST IS BASED ON THE INFORMATION FROM THE IQEX CANDIDATE BULLETIN PUBLISHED ON THE [NASBA WEBSITE](#).**

STATE BOARDS OF ACCOUNTANCY WITH WHICH CANADIAN BODIES HAVE RECIPROCITY (PASSING THE INTERNATIONAL QUALIFICATION EXAMINATION IS REQUIRED) AND WHICH HAVE ADOPTED THE 150 HOUR EDUCATION REQUIREMENT PRESCRIBED BY NASBA & THE AICPA	STATE BOARDS OF ACCOUNTANCY WITH WHICH CANADIAN BODIES DO NOT OFFER RECIPROCITY - PASSING THE CFE IS REQUIRED
<ul style="list-style-type: none"> <li>• <b>Alabama</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Arizona State Board of Accountancy</b></li> <li>• <b>Arkansas</b> State Board of Public Accountancy</li> <li>• <b>California</b> State Board of Accountancy</li> <li>• <b>Commonwealth of the Northern Mariana Islands</b></li> <li>• <b>Colorado</b> State Board of Accountancy</li> <li>• <b>Connecticut</b> State Board of Accountancy<sup>1</sup></li> <li>• <b>Delaware</b> State Board of Accountancy</li> <li>• <b>District of Columbia</b> Board of Accountancy<sup>1</sup></li> <li>• <b>Florida</b> Board of Accountancy</li> <li>• <b>Georgia</b> State Board of Accountancy</li> <li>• <b>Guam</b> Board of Accountancy<sup>A</sup></li> <li>• <b>Hawaii</b> Board of Public Accountancy<sup>1A</sup></li> <li>• <b>Idaho</b> State Board of Accountancy</li> <li>• <b>Illinois</b> Board of Examiners and Dept. of Financial &amp; Professional Regulation</li> <li>• <b>Indiana</b> Board of Accountancy</li> <li>• <b>Iowa</b> Accountancy Examining Board</li> <li>• <b>Kansas</b> Board of Accountancy<sup>1</sup></li> <li>• <b>Kentucky</b> State Board of Accountancy</li> <li>• State Board of CPAs of <b>Louisiana</b></li> <li>• <b>Maine</b> Board of Accountancy</li> <li>• <b>Maryland State</b> Board of Public Accountancy</li> <li>• <b>Massachusetts</b> Board of Public Accountancy</li> <li>• <b>Michigan</b> Board of Accountancy</li> <li>• <b>Minnesota</b> State Board of Accountancy</li> <li>• <b>Missouri</b> State Board of Accountancy</li> <li>• <b>Montana State</b> Board of Public Accountants</li> <li>• <b>Nebraska</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Nevada</b> State Board of Accountancy</li> <li>• <b>New Hampshire</b> Board of Accountancy</li> <li>• <b>New Jersey</b> State Board of Accountancy</li> <li>• <b>New Mexico</b> Public Accountancy Board</li> <li>• <b>New York</b> State Board for Public Accountancy</li> <li>• <b>North Carolina</b> Board of CPA Examiners<sup>2</sup></li> <li>• <b>North Dakota</b> State Board of Accountancy</li> <li>• Accountancy Board of <b>Ohio</b></li> <li>• <b>Oklahoma</b> Accountancy Board<sup>1</sup></li> <li>• <b>Oregon</b> State Board of Accountancy</li> <li>• <b>Pennsylvania</b> State Board of Accountancy</li> <li>• <b>Rhode Island</b> Board of Accountancy</li> <li>• <b>South Carolina</b> Board of Accountancy</li> <li>• <b>South Dakota</b> Board of Accountancy</li> <li>• <b>Tennessee</b> State Board of Accountancy</li> <li>• <b>Texas</b> State Board of Public Accountancy</li> <li>• <b>Utah</b> Board of Accountancy</li> <li>• <b>Vermont</b> Board of Accountancy</li> <li>• <b>Virginia</b> Board of Accountancy</li> <li>• <b>Washington</b> State Board of Accountancy</li> <li>• <b>West Virginia</b> Board of Accountancy</li> <li>• <b>Wisconsin</b> Accounting Examining Board</li> <li>• <b>Wyoming</b> Board of Certified Public Accountants</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Alaska</b> State Board of Public Accountancy</li> <li>• <b>Mississippi</b> State Board of Public Accountancy</li> <li>• <b>Puerto Rico</b> Board of Accountancy</li> </ul>

1. These states are two-tier. A certificate is initially obtained which does not allow the individual full privileges as a CPA. After additional requirements are met, the certificate holder may receive a license or permit. Only those CPAs holding an active license or permit are considered substantially equivalent.

2. Legacy CAs are only recognized from the following provinces: BC, Nova Scotia, Ontario, Manitoba, New Brunswick and Saskatchewan.

Notes: The information contained herein is subject to change without notice by the US state boards. The up to date information is available on the NASBA Web site at the following address:

<http://nasba.org/licensure/substantialequivalency/>

**It is the applicant's responsibility to verify and confirm and if required provide proof that the state board has adopted the 150 hour education requirement. In some states, the 150-hour education requirement may be required to obtain a licence or permit to practice in addition to certification as a CPA.** Additional post-degree education or fulfilment of examination requirements in ethics or law may be required in addition to the IQEX for receipt of a CPA certificate. Also, in some states, additional experience or residency requirements must be fulfilled for a CPA to be licensed to practice.

# INTERNATIONAL PRACTICAL EXPERIENCE

## VERIFICATION AND EMPLOYER DETAILS

The information requested in this form is required in order to assess international accounting practical experience. Candidates are responsible for completing this form and forwarding it to the employer for which verification of qualifying experience is being sought.

**Please ensure a separate form is complete for each employer.**

### 1 Candidate Information

Name in full

First name

Middle name(s)

Last name

Previous name(s)  
(if applicable)

### 2 Employer Details

Employer Name

Postal Address

City

Province/State

Postal/Zip Code

Country

### 3 Nature of Business

**Public accounting** — Make selection(s) that best describe the nature of practice conducted by this firm

Assurance engagements	Taxation	Compilation	Internal Audit
Business Advisory	Business Valuation	Forensic /Litigation support	Insolvency
System Management	Mergers/Aquisitions	Actuarial Services	SOX services

**Non-public accounting** — Make selection(s) that best describe the nature of practice conducted by this employer

Financial Services	Manufacturing	Natural Resources	Retail
Technology	Real Estate/Construction	Other (please describe)	

Please provide examples of major clients, customers or recipients of the products or services

### 4 Corporate Structure and Size

**Size of business or practice**

Total number of staff                      Number of partners/owners

**Corporate structure** — Make selection(s) that best describe the corporate structure

For profit corporation	Not-for-profit corporation	Public sector
Partnership	Proprietorship	Privately owned/not listed
Publicly listed	Publicly traded	Other (please describe)

Other information or description of place of corporate structure or practice.

### 5 Candidate's Employment Details

Employment Commenced:	Employment Ended:	Full-time	
		Part-time	% of week

Extended leave or absence (in excess of 8 weeks per annum):              Yes              No

If yes, total working days absent

Please indicate the title of each position held by the candidate and the level or seniority of the position within the overall management or governance structure. For example, indicate if the applicant was a senior executive, director, manager or officer.

1. Title/Position Held

Seniority Level	Held position	From	To
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2. Title/Position Held

Seniority Level	Held position	From	To
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*Use additional paper as required*

## 6 Public Accounting Practice Only – Chargeable Hours

If the employer is a public accounting firm, please complete this section as it directly relates to the chargeable hours obtained by the candidate while employed with the firm. Chargeable hours are defined as:

*Hours accumulated while providing services in the practice of public accounting and are normally chargeable to clients. Chargeable hours do not include “work of a routine or clerical nature.”*

Chargeable hours obtained by the candidate during the duration of employment in the following areas:

Assurance	excluding audit hours
Audit	
Taxation	
Other	
<hr/>	
Total	

## 7 Candidate’s Technical Competencies

For this section, please identify the level of proficiency which best shows the level of work you completed with this employer.

Levels of proficiency for qualifying practical experience are identified at three levels. Candidates would not typically have obtained all competencies at a level 2 proficiency a variety of proficiency is normal. You should not report in all 20 subcompetency areas; only those relevant to your international experience obtained at this employer.

**Level 0** Experience that is at an administrative or clerical level.

**Level 1** Experience that is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy. Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competency relying on a routine approach. Works under supervision.

**Level 2** The experience level expected of a newly certified CPA. This can include experiences with tasks that are non-routine in nature and a combination of low-to-moderate complexity with high level autonomy or high level of complexity with low autonomy. Medium to considerable difficulty is associated with a number of variables and circumstances that must be considered simultaneously; circumstances may be less clear and often requires approaches that are not practiced frequently. Works independently.

For each competency assessed as Level 1 or 2, describe the work experience evidence that supports the development of this competency sub area.

**Please note ONLY provide additional information for those competency areas you have developed at this employer.**

For additional information and illustrative examples of each of the competency and subcompetency areas please refer to the [CPA profession’s practical experience self-assessment tool](#). (For the French version, click Français in the upper left corner of the tool.)

In this tool, click  on the right side of a field for the additional information and examples.

Please complete the following by identifying the appropriate level of work completed with this employer and specifics about your previous position that supports the level assessed.

FINANCIAL REPORTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Financial Reporting Needs and Systems</i>	<p><b>Identify and analyze</b> financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Evaluate</b> the appropriateness of the basis of financial reporting; <b>or</b></p> <p>(b) <b>Evaluate</b> reporting processes to support reliable financial reporting</p>	<p><b>Explain</b> the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Analyze</b> the appropriateness of the basis of financial reporting; <b>or</b></p> <p>(b) <b>Analyze</b> reporting systems, data requirements or business processes to support reliable financial reporting</p>	<p>Use the accounting system to process transactions and/or generate reports.</p> <p>Verify mathematical accuracy of financial information (sub-totals, totals).</p> <p>Perform simple reconciliations.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
2. <i>Accounting Policies and Transactions</i>	<p><b>Evaluate</b> appropriate accounting policies and procedures; <b>or</b></p> <p><b>Evaluate</b> treatment for routine and non-routine transactions; <b>or</b></p> <p><b>Research and analyze</b> treatment for complex events/transactions.</p>	<p><b>Research</b> the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); <b>or</b></p> <p><b>Research and analyze</b> treatment for routine transactions.</p>	<p>Record accounting entries for routine transactions.</p> <p>Rollforward provisions from prior years.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. <i>Financial Report Preparation</i>	<p><b>Analyze or prepare</b> financial statements, including note disclosures.</p>	<p><b>Explain</b> financial statements, including note disclosures</p>	<p>Verify mathematical accuracy of the financial statements and note disclosures.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCIAL REPORTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
4. <i>Financial Statement Analyses</i>	<p><b>Analyze or prepare</b> management communication (e.g., MD&amp;A), <b>or</b></p> <p><b>Analyze or prepare</b> financial reporting results for stakeholders (internal or external), <b>or</b></p> <p><b>Analyze or estimate</b> the impact of strategic, and operational decision on financial results (external or internal).</p>	<p><b>Explain</b> the management communication (e.g., MD&amp;A), <b>or</b></p> <p><b>Explain</b> financial reporting results for stakeholders (external or internal), <b>or</b></p> <p><b>Explain</b> the impact of strategic and operational decision on financial results (external or internal).</p>	Calculate ratios and/or % changes in account balances.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Internal control</i>	<p><b>Evaluate</b> the entity's risk assessment processes; <b>or</b></p> <p><b>Evaluate</b> the information system and processes, using knowledge of data requirements and risk exposures.</p>	<p><b>Analyze or prepare</b> the entity's risk assessment processes; <b>or</b></p> <p><b>Analyze</b> the information system and processes, using knowledge of data requirements and risk exposures</p>	Verify mathematical accuracy of the financial statements and note disclosures.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Internal audit or external assurance requirements, basis and risk assessment	<p><b>Analyze</b> an entity's assurance needs, <b>plus</b></p> <p><b>Basis: Analyze</b> which set of criteria to apply to the subject matter being evaluated, or <b>analyze</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, <b>plus</b></p> <p><b>Risk assessment: Evaluate</b> issues related to the undertaking of the engagement or project, or <b>evaluate</b> materiality for the assurance engagement/project, or evaluate the risks of the project (for audit engagements, <b>evaluate</b> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p><b>Explain</b> an entity's assurance needs, <b>plus</b></p> <p><b>Basis: Explain</b> which set of criteria to apply to the subject matter being evaluated, or <b>explain</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/ project, <b>plus</b></p> <p><b>Risk assessment: Explain</b> issues related to the undertaking of the engagement or project, <b>explain and calculate</b> materiality for the assurance engagement/project, or <b>explain</b> the risks of the project (for audit engagements, explain the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	Assemble information about the business (external), or department (internal).
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			



AUDIT & ASSURANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
3. Internal audit projects or external assurance engagements	<p><b>Work plan: Evaluate or develop</b> appropriate procedures, considering the use of data analytics, based on the identified risk of material misstatement, <b>analyze or perform</b> the work plan, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	<p><b>Work plan: Analyze or perform</b> the work plan on less complex/riskier areas, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	<p>Compile planning documentation.</p> <p>Coordinate third party confirmations; identify outstanding items.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. Financial analysis & planning	<p><b>Evaluate</b> the entity's financial state, including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making; or</p> <p><b>Evaluate</b> financial proposals and financing plans including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making</p>	<p><b>Analyze</b> the entity's financial state, or</p> <p><b>Analyze or prepare</b> financial proposals and financing plans</p>	<p>Perform calculations to support analysis (ratios and/or % changes in account balances).</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

FINANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Treasury management	<p><b>Analyze</b> the entity's cash flow and working capital, <b>plus</b></p> <p><b>Evaluate</b> the entity's investment portfolio, <b>or</b></p> <p><b>Evaluate</b> sources of financing and decisions affecting capital structure, <b>or</b></p> <p><b>Evaluate</b> the entity's cost of capital, <b>or</b></p> <p><b>Evaluate</b> decisions related to distribution of profits</p>	<p><b>Explain and calculate</b> the entity's cash flow and working capital, <b>plus</b></p> <p><b>Analyze or research</b> the entity's investment portfolio (less complex), <b>or</b></p> <p><b>Analyze or research</b> sources of financing and decisions affecting capital structure, <b>or</b></p> <p><b>Analyze or research</b> the entity's cost of capital, <b>or</b></p> <p><b>Analyze or research</b> decisions related to distribution of profits</p>	<p>Record investment/FX transactions based on confirmations; update market values from thirdparty sources, if applicable.</p> <p>Reconcile differences between records and thirdparty statements.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. Capital budgeting Valuation Corporate finance	<p><b>Analyze or prepare</b> financial models or business plans as part of or in addition to:</p> <p><b>Evaluate</b> capital budgeting processes and decisions, <b>or</b></p> <p><b>Evaluate</b> the value of a tangible asset or analyze/ estimate the value of an intangible asset, <b>or</b></p> <p><b>Analyze or estimate</b> the value of a business, <b>or</b></p> <p><b>Evaluate</b> financial risk management policies, <b>or</b></p> <p><b>Analyze</b> the use of derivatives as a form of financial risk management, <b>or</b></p> <p><b>Evaluate</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Evaluate</b> a financially troubled entity.</p>	<p><b>Analyze or prepare</b> information to aid in the capital budgeting processes and related decisions, <b>or</b></p> <p><b>Analyze or estimate</b> the value of a tangible asset, <b>or</b></p> <p><b>Explain and calculate</b> value of a business, <b>or</b></p> <p><b>Explain</b> financial risk management policies, <b>or</b></p> <p><b>Explain the use of derivatives as a form of financial risk management, or</b></p> <p><b>Analyze</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Analyze</b> possible solutions to aid a financially troubled entity.</p>	<p>Coordinate the capital budgeting process.</p> <p>Calculate market value of publicly-traded security.</p> <p>Calculate/collect multiples for market-based valuations.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

TAXATION			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. <i>Income tax legislation and research</i>	<p><b>Research and analyze</b> treatment for transactions/ events, <b>plus</b></p> <p>Draw conclusion and communicate results.</p>	<p><b>Explain</b> the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/ events.</p>	<p>Assemble information for tax return and explains required information.</p> <p>Use tax software to process corporate tax returns.</p> <p>Prepare schedule of due dates.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
2. <i>Tax compliance: corporate or personal</i>	<p><b>Analyze</b> the relevant tax issues, <b>plus</b></p> <p><b>Analyze or prepare</b> a tax return</p>	<p><b>Explain</b> the relevant tax issues, <b>plus</b></p> <p><b>Explain</b> tax return or analyze or prepare information to support the preparation of the tax return.</p>	<p>Assemble information for tax return and explains required information.</p> <p>Use tax software to process corporate tax returns.</p> <p>Prepare schedule of due dates.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. <i>Tax planning: corporate or personal</i>	<p><b>Analyze</b> specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation.</p>	<p><b>Explain and calculate</b> specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation.</p>	<p>Use information prepared internally/externally to explain changes arising from Federal or Provincial budgets.</p> <p>Use tax software to calculate pro-forma taxes payable under various tax planning opportunities.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

STRATEGY & GOVERNANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
<p>1. Governance</p> <p><i>Mission, vision, values &amp; mandate</i></p>	<p><b>Analyze</b> the entity's strategic objectives and <b>evaluate</b> related performance measures, or</p> <p><b>Evaluate</b> the entity's internal and external environment and <b>analyze</b> its impact on strategy development; <b>analyze</b> strategic alternatives, or</p> <p><b>Analyze</b> the key operational issues including the use of information assets and analyzes alignment with strategy.</p>	<p><b>Explain</b> the entity's strategic objectives and <b>analyze</b> related performance measures, or</p> <p><b>Analyze</b> the entity's internal and external environment and <b>explain</b> its impact on strategy development; <b>explain</b> strategic alternatives, or</p> <p><b>Explain</b> the key operational issues including the use of information assets and analyzes alignment with strategy.</p>	<p>Describe the entity's governance policies, processes, and/or code.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
<p>2. Strategy development/ implementation</p>	<p><b>Analyze</b> the entity's strategic objectives and evaluate related performance measures, <b>or</b></p> <p><b>Evaluate</b> the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, <b>or</b></p> <p><b>Analyze</b> the key operational issues and analyzes alignment with strategy.</p>	<p><b>Explain</b> the entity's strategic objectives and analyze related performance measures, <b>or</b></p> <p><b>Analyze</b> the entity's internal and external environment and <b>explain</b> its impact on strategy development; explain strategic alternatives, <b>or</b></p> <p><b>Explain</b> the key operational issues and explains the alignment with strategy</p>	<p>Explain the entity's strategic objectives.</p> <p>Collect information on the entity's internal and external environment.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

STRATEGY & GOVERNANCE			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
3. Enterprise risk management	<p><b>Evaluate</b> components of an effective risk management program and evaluate its impact on shareholder value, or</p> <p><b>Evaluate</b> the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	<p><b>Analyze or research</b> components of a risk management program and analyze its impact on shareholder value, or</p> <p><b>Analyze</b> the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	Record risk responses.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. Management reporting needs and systems	<p><b>Analyze</b> management information requirements, <b>plus</b></p> <p><b>Evaluate</b> business processes, systems and data requirements and <b>evaluate or recommend</b> improvements to meet information needs, <b>plus</b></p> <p><b>Analyze</b> ethical and privacy issues related to information technology and its use.</p>	<p><b>Explain</b> management information requirements, <b>plus</b></p> <p><b>Analyze</b> business processes, systems and data requirements and <b>analyze</b> potential improvements to meet information needs, <b>plus</b></p> <p><b>Explain</b> ethical and privacy issues related to information technology and its use.</p>	<p>Use existing information systems to generate management reports.</p> <p>Recognize ethical and privacy issues related to information technology.</p>
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
2. Planning, budgeting and forecasting	<p><b>Evaluate</b> information inputs (including assumptions) for operational plans, budgets and forecasts, <b>and</b></p> <p><b>Analyze</b> operational plans, budgets, and forecasts, <b>and</b></p> <p><b>Analyze</b> implications of variances</p>	<p><b>Analyze or prepare</b> information inputs for operational plans, budgets and forecasts, <b>and</b></p> <p><b>Prepare</b> operational plans, budgets, and forecasts, <b>and</b></p> <p><b>Explain and calculate</b> variances</p>	Verify mathematical accuracy of plans, budgets and/or forecasts.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
3. Cost / revenue / profitability management	<p><b>Cost management:</b> <b>Apply</b> appropriate cost classifications and costing methods for management of ongoing operations, and <b>apply</b> cost management techniques appropriate for specific decisions, and <b>evaluate and recommend</b> either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; <b>or</b></p> <p><b>Revenue management:</b> <b>evaluate</b> sources and drivers of revenue growth; <b>or</b></p> <p><b>Profitability management:</b> <b>analyze</b> sensitivity analysis, <b>evaluate</b> sustainable profit maximization and capacity management performance.</p>	<p><b>Cost management: Explain</b> the appropriate cost classifications and costing methods for management of ongoing operations, <b>explain</b> cost management techniques appropriate for specific decisions, and <b>analyze</b> potential changes identified by applying process improvement methodologies; <b>or</b></p> <p><b>Revenue management:</b> <b>analyze or prepare</b> information to understand the sources/drivers of revenue growth; <b>or</b></p> <p><b>Profitability management:</b> <b>explain and calculate</b> the sensitivity analysis, and <b>analyze</b> alternatives for sustainable profit maximization/capacity management performance.</p>	Collect information to assist with cost, revenue or profitability management.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

MANAGEMENT ACCOUNTING			
Competency sub-area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
4. Organizational / individual performance measurement	<p><b>Evaluate</b> root causes of performance issues through one of:</p> <p><b>Analyze</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Evaluate</b> performance using accepted frameworks or KPIs, <b>or</b></p> <p><b>Evaluate</b> performance of responsibility centers</p>	<p><b>Analyze</b> possible root causes of performance issues, through one of:</p> <p><b>Explain</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Analyze</b> performance using accepted frameworks or KPIs; <b>or</b></p> <p><b>Analyze</b> performance of responsibility centers.</p>	Calculate/prepare performance scorecard/ KPI based on information supplied by units.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			

## 8 Candidate's Declaration

I affirm that the information I have provided in this document is true and accurately reflects the work that I completed with this employer.

Signature

Date

## 9 Third-Party Declaration

The third-party verifier must be a person to whom the candidate directly reported or was otherwise directly accountable in the candidate's carrying out of his or her responsibilities or in the performance of his or her job functions described on this experience verification form. If the person to whom the candidate directly reported or was directly accountable is no longer available to provide the verification, such verification may be made by

- a person who is currently an appropriately senior manager, executive, officer, partner or director of the place of employment, or
- a person who is in a management, executive or oversight role with the professional services practice,

### AND

- has personal knowledge of the candidate having held the position(s) reported on this form and the candidate's having held the responsibilities carried out or performed the functions indicated for such position(s), or
- has access to the applicable records or documentation of the place of employment or practice and has verified following review or inspection of such records that the candidate held the position(s) reported on this form and carried out the responsibilities or performed the functions reported on this form.

Name in full

First name

Middle name(s)

Last name

Email

Designation held  
(e.g. CPA, CMA, CGA, CA)

Membership no.

Country of Designation

Relationship to Candidate

Direct Supervisor

Other (please describe)

Position/Title

Comments: (Please identify any concerns or inconsistencies in the information provided by the candidate.)

I declare I have an arm's length relationship with the candidate (am not a family member) and that the information on this form is an appropriate representation of the work done by the candidate with our company with any exceptions made in the above comments section.

Signature

Date



## 10 Third-Party Verification

Where the candidate may, due to severe personal circumstances (such as in the case of a political refugee) be unable to secure third party verification, the candidate may (in lieu of such verification) provide an affidavit sworn before a notary public attesting to the truthfulness and accuracy of the information provided in this international practical experience verification form. Otherwise all reasonable efforts must be made to have the appropriate third party verification provided.

**AFFIDAVIT** — to be signed before a Notary Public

Due to severe personal circumstances, I,  
am unable to secure third party verification of the information contained within this *International Practical Experience Verification* document. Accordingly, I have completed the information to the best of my ability and truthfully. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the City of \_\_\_\_\_, this \_\_\_\_\_ day of

in the province/state of \_\_\_\_\_

Signature of Candidate

Signed and sealed

*A commissioner for oaths or notary public in and for the Province of \_\_\_\_\_*

## 11 Next Steps (For Employer)

Submit the completed *International Practical Experience Verification and Employer Details (IPEV)* form to the appropriate provincial/regional CPA body. This form must be official, and therefore cannot be submitted by the candidate.

Contact the provincial/regional CPA body in which you want to apply to obtain details relating to your application.

Chartered Professional Accountants of Alberta  
1900 TD Tower  
10088 - 102 Avenue  
Edmonton, Alberta T5J 2Z1  
Toll free: +1 780.424.7391  
Fax: +1 780.425.8766  
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