



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
NOVA SCOTIA

# 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





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. <i>Governance</i></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. <i>Strategy development/ implementation</i></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  
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