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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 Infor	mation		
Name in full			
	First name	Middle name(s)	Last name
Previous name(s) (if applicable)			
2 Employer Detai			
2 Employer Detai	5		
Employer Name			
Postal Address			
City		Province/State	
Postal/Zip Code		Country	

3 Nature of Business							
Public accounting – Make select	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 s	election(s) that best describe the na	ture of practice conducted by this en	nployer				
Financial Services	Manufacturing	Natural Resources	Retail				
Technology	Real Estate/Construction	Other (please describe)					
Please provide examples of majo	r 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

 $\label{eq:corporate structure} Corporate \ structure - \ {\sf Make \ selection(s) \ that \ best \ describe \ the \ corporate \ structure}$

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

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

5 Candidate's Employment Details

Employment Commenced:	Employme Ended:	nt	Full-time Part-time % d	of week
Extended leave or absence	e (in excess of 8 weeks per annu	m: Yes No		
		If yes, total working days	absent	
		date and the level or seniority of the po It was a senior executive, director, mar	-	ent or
Se	niority Level	Held position	From To	
2. Title/Position Held				
Se	niority Level	Held position	From To	
	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

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.

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

FINANCIAL REPORTING				
Competency sub area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL O Proficiency	
4. Financial Statement Analyses	Analyze/prepare management communication (e.g., MD&A), or Analyze/prepare financial reporting results for stakeholders (internal or external), or Analyze/prepare/predict the impact of strategic, and operational decision on financial results (external or internal).	Explain the management communication (e.g., MD&A), or Explain financial reporting results for stakeholders (external or internal), or Explain the impact of strategic and operational decision on financial results (external or internal).	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. Internal control	<i>Evaluate/review</i> the entity's risk assessment processes; or <i>Evaluate/review</i> the information system, including related processes.	<i>Analyze/prepare</i> the entity's risk assessment processes; or <i>Analyze</i> the information system, including related processes.	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			

Competency sub area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL O Proficiency
2. Internal audit or external assurance requirements, basis and risk assessment	Analyze an entity's assurance needs or explain the implications of pending changes in assurance standards, plus	<i>Explain</i> an entity's assurance needs or <i>explain</i> the implications of pending changes in assurance standards, plus	Assemble information about the business (external), or department (internal).
	Basis: Analyze which set of criteria to apply to the subject matter being evaluated, or analyze which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus	Basis: <i>Explain</i> which set of criteria to apply to the subject matter being evaluated, or <i>explain</i> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/ project, plus	
	Risk assessment: <i>Evaluate</i> issues related to the undertaking of the engagement or project, or <i>evaluate</i> materiality for the assurance engagement/ project, or evaluate the risks of the project (for audit engagements, <i>evaluate</i> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).	Risk assessment: <i>Explain</i> issues related to the undertaking of the engagement or project, <i>explain/calculate</i> materiality for the assurance engagement/ project, or <i>explain</i> 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).	
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	Work plan: Evaluate/ develop/review appropriate procedures based on the identified risk of material misstatement, analyze/ perform the work plan, evaluate the evidence and results of analysis, documents the work performed and its results, plus Draw conclusions, communicate results, and contribute to a report for stakeholders	Work plan: Analyze/ perform the work plan on less complex/riskier areas, evaluate the evidence and results of analysis, documents the work performed and its results, plus Draw conclusion, communicate results, and contribute to a report for stakeholders.	Compile planning documentation. Coordinate third party confirmations; identify outstanding items.	
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	<i>Evaluate/review</i> the entity's financial state, or <i>Evaluate/review</i> financial proposals and financing plans	<i>Analyze</i> the entity's financial state, or <i>Analyze/prepare</i> financial proposals and financing plans	Perform calculations to support analysis (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		·	<u>.</u>	

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	 Analyze the entity's cash flow and working capital, plus Evaluate/review the entity's investment portfolio, or Evaluate/review sources of financing and decisions affecting capital structure, or Evaluate/review the entity's cost of capital, or Evaluate/review decisions related to distribution of profits 	Explain/calculate the entity's cash flow and working capital, plus Analyze/research the entity's investment portfolio (less complex), or Analyze/research sources of financing and decisions affecting capital structure, or Analyze/research the entity's cost of capital, or Analyze/research decisions related to distribution of profits	Record investment/FX transactions based on confirmations; update market values from thirdparty sources, if applicable. Reconcile differences between records and thirdparty statements.
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	Analyze/prepare financial models or business plans as part of or in addition to: Evaluate/review capital budgeting processes and decisions, or Evaluate/review the value of a tangible asset or analyze/ estimate the value of an intangible asset, or Analyze/estimate the value of a business, or Evaluate/review financial risk management policies, or Analyze the use of derivatives as a form of financial risk management, or Evaluate/review the purchase, expansion or sale of a business, or Evaluate/advise a financially troubled entity.	Analyze/prepare information to aid in the capital budgeting processes and related decisions, or Analyze/estimate the value of a tangible asset, or Explain/calculate value of a business, or Explain financial risk management policies, or Explain the use of derivatives as a form of financial risk management, or Analyze the purchase, expansion or sale of a business, or Analyze possible solutions to aid a financially troubled entity.	Coordinate the capital budgeting process. Calculate market value of publicly-traded security. Calculate/collect multiples for market-based valuations.
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. Income tax legislation and research	<i>Analyze/research</i> treatment for transactions/events, plus Draw conclusion and communicate results.	<i>Explain</i> the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/ events.	Assemble information for tax return and explains required information. Use tax software to process corporate tax returns. Prepare schedule of due dates.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2		'	-
2. Tax compliance: corporate or personal	Analyze the general tax issues (can include assessments, notice of objection and appeals), plus Analyze/prepare a tax return	<i>Explain</i> the general tax issues (can include assessments, notice of objections and appeals), plus <i>Explain</i> tax return or analyze/ prepare information to support the preparation of the corporate tax return	Assemble information for tax return and explains required information. Use tax software to process corporate tax returns. Prepare schedule of due dates.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			1
3. Tax planning: corporate or personal	Analyze/estimate tax consequences or specific tax-planning opportunities for: (a) shareholders and/or corporations, or (b) complex corporate transactions, or (c) individuals (excluding estate- planning), or Analyze/estimate the tax consequences of other corporate and partnership restructuring transactions, or Analyze/prepare estateplanning opportunities	<i>Explain/calculate</i> the tax consequences or specific tax planning opportunities for: (a) shareholders and corporations, or (b) individuals (excluding estate planning), or <i>Explain/calculate</i> the tax consequences of other corporate and partnership restructuring transactions, or <i>Explain/calculate</i> the tax estate-planning opportunities for individuals.	Use information prepared internally/externally to explair changes arising from Federal or Provincial budgets. Use tax software to calculate pro-forma taxes payable under various tax planning opportunties.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2		1	1

STRATEGY & GOVERNANCE			
Competency sub area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL 0 Proficiency
1. Governance Mission, vision, values & mandate	Analyze/prepare the entity's governance policies, processes, and/or code, and analyze/prepareinformation and analysis to ensure entity remains compliant with regulatory/compliance requirements, or Evaluates whether management decisions align with the entity's mission, vision and values.	<i>Explain</i> describes the entity's governance policies, processes, and/or code, and prepares information to aid in the analysis to ensure entity remains compliant with regulatory/compliance requirements, or <i>Analyze</i> management decisions to the entity's mission, vision and values	Describe the entity's governance policies, processes, and/or code.
Level Obtained			
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2			
2. Strategy development/ implementation	 Analyze the entity's strategic objectives and evaluate related performance measures, or Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or Analyze the key operational issues and analyzes alignment with strategy. 	Explain the entity's strategic objectives and analyze related performance measures, or Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or Explain the key operational issues and explains the alignment with strategy	Explain the entity's strategic objectives. Collect information on the entity's internal and external environment.
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	<i>Evaluate/review</i> components of an effective risk management program and evaluate its impact on shareholder value.	Analyze/research components of a risk management program and analyze its impact on shareholder value	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	 Analyze management information requirements, plus Evaluate/review the types of information systems used and the role they play in an organization or evaluate/ recommend improvements to existing reporting systems to meet information needs, plus Analyze/research ethical and privacy issues related to information technology. 	 <i>Explain</i> management information requirements, plus <i>Analyze</i> the types of information systems used and the role they play in an organization or <i>analyze</i> potential improvements to existing reporting systems to meet information needs, plus <i>Explain</i> ethical and privacy issues related to information technology. 	Use existing information systems to generate management reports. Recognize ethical and privacy issues related to information technology.
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	Evaluate/review iinformation inputs (including assumptions) for operational plans, budgets and forecasts, and Analyze/prepare operational plans, budgets, and forecasts, and Analyze implications of variances	Analyze/prepare information inputs for operational plans, budgets and forecasts, and Explain/calculate operational plans, budgets, and forecasts, and Explain/calculate variances	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	Cost management: Explain/ apply appropriate cost classifications and costing methods for management of ongoing operations, and explain/apply cost management techniques appropriate for specific decisions, and evaluate/ recommend either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; or Revenue management: evaluate/review sources and drivers of revenue growth; or Profitability management: analyze/prepare sensitivity analysis, evaluate/ review sustainable profit maximization and capacity management performance.	Cost management: Explain/ apply the appropriate cost classifications and costing methods for management of ongoing operations, explain/ apply cost management techniques appropriate for specific decisions, and analyze potential changes identified by applying process improvement methodologies; or Revenue management: analyze/prepare information to understand the sources/ drivers of revenue growth; or Profitability management: explain/calculate the sensitivity analysis, and analyze alternatives for sustainable profit maximization/capacity management performance.	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			·

Competency sub area	Competency Statements for LEVEL 2 Proficiency	Competency Statements for LEVEL 1 Proficiency	Competency Statements for LEVEL O Proficiency
4. Organizational / individual performance measurement	 Evaluate/review root causes of performance issues through one of: Analyze/research the implications of management incentive schemes and employee compensation methods, or Evaluate/review performance using accepted frameworks or KPIs, or Evaluate/review performance of responsibility centers 	 Analyze possible root causes of performance issues, through one of: Explain the implications of management incentive schemes and employee compensation methods, or Analyze performance using accepted frameworks or KPIs; or Analyze performance of responsibility centers. 	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.

Original 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 De	signation	
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 cpabcapplications@bccpa.ca. This form must be official, and therefore <u>cannot</u> be submitted by the candidate.