



CPA STUDENT/CANDIDATE TRAINING QUESTIONNAIRE

The CPA student/candidate training questionnaire should be completed by all firms approved to train students/candidates regardless of whether any students/candidates are employed at the time of the inspection.

	Yes	No
Do you keep time records of the work done by your staff:		
• Showing time spent by each student/candidate for each client's account?		
• Indicating the type of work done by each student/candidate (this includes auditing, accounting, taxation, etc.)?		
• Accounting for non-chargeable time (i.e., education, vacation, sick leave, etc.)?		

1. With regard to the CPA Canada Handbook and CPA Manitoba's bylaws and CPA Code of Professional Conduct, what methods do you employ to make your students/candidates familiar with their requirements?

2. How do you ensure that your students/candidates are adequately supervised?

3. What steps do you take to ensure that your students/candidates receive experience with a variety of clients and engagements?

4. How do you ensure that students'/candidates' competency development is reviewed, discussed and documented?

5. Are your semi-annual mentor reviews up-to-date and documented in PERT?



6. How do you ensure that your students/candidates receive exposure at the practical level to matters such as staff planning, budgeting, billing and collection activities and the recruitment, training and supervision of students/candidates and technicians?

7. What other methods are employed to assist your students/candidates with their professional training?

8. Will the students/candidates be required to complete secondment engagements to complete their time?

9. Please complete the following summary of your chargeable audit and review hours, with specific details for the five largest clients of each type. Please do not refer to clients by name.

Audit Clients		Review Clients	
Type of Business	Chargeable Hours	Type of Business	Chargeable Hours
1.		1.	
2.		2.	
3.		3.	
4.		4.	
5.		5.	
Other Audit: Chargeable Hours		Other Review: Chargeable Hours	
Total Annual Audit Hours		Total Annual Review Hours	

10. Please complete the analysis below, as follows:
- The schedules should report information for the last complete year of the firm. This can be either the last fiscal year, or the past 12 months. Please indicate.
 - Total chargeable hours of the practice, including all other staff and partners, should be shown.
 - When two or more offices have a shared approval for student/candidate training, the form should include the hours for all offices included in the shared approval.

Practice Inspection Program



Pre-Approved Program Route

Analysis of Time for 12 Months Ended: _____

Chargeable Hours for a Selection of 10 Students/Candidates								
Student/Candidate Name	CPA Mentor	Employment Start Date	Audit	Review	Other Assurance	Tax	Elective (Including Compilation)	Total
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Experience Verification Route

A candidate in EVR may only qualify for compilation stream.

Analysis of Time for 12 Months Ended: _____

Chargeable Hours for a Selection of 10 Students/Candidates								
Student/Candidate Name	CPA Mentor	Employment Start Date	Audit	Review	Other Assurance	Tax	Elective (Including Compilation)	Total
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Total for Practice

Total Chargeable Hours of Practice								
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If you are submitting this form electronically, please email it to paservices@cpamb.ca or fax to CPA Manitoba at 204 943.7119.