

# *Mentor*

## **1. Identifying a Mentor**

Applicants for registration as CPA trainees are responsible for identifying their own mentors.

If, after demonstrating reasonable efforts, applicants hoping to be CPA trainees cannot find a mentor, they may apply to be trained under the mentoring of one of the Practical Training Supervisor Deputies playing the role of remote mentor.

Remote mentors shall be selected from the list established by the Education Committee. In these circumstances, the CPA trainees shall determine with their remote mentor a strategy tailored for gaining the necessary level of technical proficiency in their working context.

### **1. Who Can be a Mentor?**

Mentors are CPAs or any person member of a Professional Accountancy Organization which holds IFAC full membership and who provides guidance on the competency development of CPA trainees, and facilitates the development of the profession's values, ethics and attitudes.

They shall cooperate closely with the CPA trainees and be familiar with the quality of the CPA trainees' work.

They shall be located in the workplace settings of CPA trainees either in one or more countries.

### **2. Duties of Mentors**

Mentors shall have the following duties:

1. Collaborating with CPA trainees to determine a strategy for acquiring the necessary level of proficiency referred to in Article 32 of this Regulation over the entire term of their Practical Training;
2. Determining the adequate amount of time they are able to allot for guiding the CPA trainee in acquiring the required levels of proficiency in the main technical areas of the Practical Training route referred to in Article 7 of this Regulation;
3. Meeting as many times as necessary with CPA trainees to discuss competency development as recorded in the Annual Practical Training Forms referred to in Article 33 of this Regulation;
4. Cooperating and coordinating with the Practical Training Supervisor and his Deputies;
5. Confirming relevant time to be taken into consideration for the calculation of the required 36 months of Practical Training; and
6. Helping CPA trainees to benefit from building professional connections through their experience and comprehension of the environment.

### **3. Mentor Changes**

CPA trainees may change their mentors during the term of their Practical Training if they consider it necessary for achieving the adequate level of proficiency in the main technical areas of the Competency Framework referred to in Article 7 of this Regulation.

Changes of mentors must not result in interrupting the Practical Training.

Prior to the effective date of the change of mentors, CPA trainees shall report their change of mentors to the Practical Training Supervisor. They shall indicate in the report the reasons for the change of mentors and the date of the change. The report shall be sent 60 days before the effective date of the change.