

## Practical Experience Requirements (PER) Start Date

### Applicable to CPA Students Reporting in PERT

#### What is the PER Start Date?

The PER Start Date is the date in PERT that practical experience will begin to accumulate towards your total practical experience duration.

#### Why is the PER Start Date significant to CPA students?

Any experience accumulated after the PER Start Date is considered CURRENT experience and is reported through CURRENT experience reports. Any experience accumulated prior to the PER Start Date is considered PRIOR experience and is reported in either a PRIOR PPR (Pre-approved Program) or PRIOR EV (Experience Verification) experience report within PERT. All CPA students are eligible to claim up to 12 months of prior experience that they have accumulated in the last 5.5 years.

#### Are CPA students eligible to have their PER Start date backdated?

Yes. CPA students are potentially eligible to have their PER Start Date back dated **if and only if** a mentor is listed on the PERT profile at the time that employment is confirmed. This is why it is important that CPA students identify a mentor as early as they can and **before** employment is confirmed. CPA students can have their PER Start Date back dated up to 90 days if their job start date or CPA registration date occurred within the last 90 days, and only if a student has a CPA mentor on their PERT profile at the time employment is confirmed. The PER Start Date will be adjusted to the later of the Registration Date or the Job Start Date. For more information please see section 2.5.7 of the [Practical Experience Requirements](#).

#### How is employment confirmed?

For students who are in the Experience Verification route, employment is confirmed when CPA Ontario reviews and approves the role. Students in the Pre-approved Program route, employment is confirmed when the Program Manager logs onto PERT and selects YES to confirm a student's employment.

#### If I am a Pre-Approved Program student how does my Program Manager know when to confirm employment?

When a Pre-approved Program student updates their PERT profile to indicate employment at a specific organization, location, and program, an automatic notification is sent to the respective program manager, requesting they confirm the CPA students' employment. It is imperative that students create an experience report right away in order to capture the job start date, otherwise employment cannot be confirmed. Additionally, CPA students' need to identify a mentor on their PERT profile as this is visible to the program manager when confirming employment.

#### Once the PER Start Date is set, does it change?

No, once set, the PER Start Date will remain on the PERT profile until the student qualifies or is deregistered.

For assistance, please send inquiries to [practicalexperience@cpaontario.ca](mailto:practicalexperience@cpaontario.ca)