



## VERIFICATION OF EXPERIENCE

1. Experience shall include providing any type of service or advice involving the use of accounting, attest (CPA), compilation, management advisory, financial advisory, tax or consulting skills. Experience may be gained through employment in government, industry, academia, or public practice.
2. One year of experience shall consist of full or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services outlined above. Experience may be gained in more than one employment situation, including an internship.
3. Teaching experience shall be in the employment of an institution of higher education and shall include teaching a minimum of 24 semester hours of accounting courses for which the course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify.
4. CPAs seeking attest complete attest qualification section of this application.

PERIOD				NAME AND ADDRESS OF EMPLOYER OR FIRM AND SIGNATURE OF VERIFYING LICENSEE	DESCRIBE YOUR WORK
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Signature	
				Print Name	
				Cert/License #	State

PERIOD				NAME AND ADDRESS OF EMPLOYER OR FIRM AND SIGNATURE OF VERIFYING LICENSEE	DESCRIBE YOUR WORK
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Signature	
				Print Name	
				Cert/License #	State

PERIOD				NAME AND ADDRESS OF EMPLOYER OR FIRM AND SIGNATURE OF VERIFYING LICENSEE	DESCRIBE YOUR WORK
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Signature	
				Print Name	
				Cert/License #	State

**Separate letters verifying employment may be submitted with this form in lieu of original signatures required above.**

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## APPLICATION FOR ATTEST QUALIFICATION

**6.1(4)** CPAs who are responsible for supervising attest services for a CPA firm or who sign or authorize someone to sign the accountant’s report on the financial statements on behalf of a CPA firm shall satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed and shall, at a minimum, satisfy the experience requirements of rule 193A—6.2(542).

**Please have qualifying experience signed by the CPA that attests that you have worked under their supervision and has met the requirements outlined below.**

**Pay the attest fee of \$100.00**

### QUALIFYING EXPERIENCE

Applicant shall have two years of full-time or part-time equivalent experience that extends over a period of no less than two years and no more than four years and includes no fewer than 4,000 hours, at least 2,000 of which shall be providing attest services under the supervision of one or more CPAs responsible for supervising attest services on behalf of a CPA firm that holds a permit to practice.

#### EXPERIENCE SHALL INCLUDE:

- Experience in applying a variety of AUDITING procedures and techniques to usual and customary financial transactions recorded in accounting records.
- Experience in preparation of AUDIT work papers covering examination of the accounts usually found in accounting records.
- Experience in the planning of the program of AUDIT work including the selection of the procedures to be followed.
- Experience in the preparation of written explanations and comments on the findings of the examination on the content of the accounting records.
- Experience in the preparation and analysis of financial statements together with the explanation and notes thereon.

PERIOD				Number of total hours	Number of attest hours	NAME AND ADDRESS OF EMPLOYER OR FIRM
FROM		TO				
MO	YR	MO	YR			

**Separate letters verifying employment may be submitted with this application.**

**I hereby attest that individual named in this application worked under my supervision and has met the requirements outlined above.**

Name <i>(please print)</i> signed	Signature	Certificate Number	State	Date

**PAYMENT INFORMATION**

*(This page will be destroyed after processing.)*

\_\_\_ **Check made payable to: State of Iowa**

Initial Registration fee: \$100

Attest \$100

\_\_\_ **VISA MASTERCARD DISCOVER** *(Circle One)*

Card Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name of Cardholder \_\_\_\_\_

Expiration (Month/Year) \_\_\_\_ / \_\_\_\_

Signature of Cardholder \_\_\_\_\_

Phone Number (\_\_\_\_) \_\_\_\_ - \_\_\_\_ ext \_\_\_\_

**REQUIRED FOR PROCESSING**

Date of Birth: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Social Security Number \_\_\_\_\_

\*Email address: \_\_\_\_\_

*(E-mail addresses are no longer public information as of July 1, 2013.)*

*\*Required – will be used to send future courtesy renewal notices\**

**Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), and 272J.8(1). The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.**

Updated 9-25-2013

**REQUIRED FOR PROCESSING**

All of the above statements made on this form are true and correct to the best of my knowledge and belief.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_