## **CPA VERIFICATION OF EXPERIENCE**

Applicant Name:

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.

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- 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. All experience shall be verified by an active licensee with direct supervisory control over the applicant OR if the applicant is not supervised by a licensee then it may be verified by an active CPA licensee.
- 5. If you are seeking attest you may skip this section and only complete the attest qualification section of this application.

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				State	

## 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).

## QUALIFYING EXPERIENCE

An applicant seeking qualification as an attest CPA shall have at a minimum two years of experience that 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. Qualifying experience must be signed by an active CPA that attests that you have worked under their her supervision and have met the requirements outlined below.

## EXPERIENCE SHALL INCLUDE <u>ALL</u> OF THE FOLLOWING:

- 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.

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