APPLICATION FOR ATTEST QUALIFICATION

481—1026.1(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 behalf of a CPA firm are obligated to satisfy the experience or competency obligations established by nationally recognized professional standards that are applicable to the attest services performed.

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 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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PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
FROM		TO			
MO	YR	MO	YR		
# OF HOURS		# OF **ATTEST** HOURS		Print Name	
				Signature	
				Cert/License # State	

PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
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