

STATE BOARD OF ACCOUNTANCY

MAILING ADDRESS
STATE BOARD OF ACCOUNTANCY
P.O. BOX 2649
HARRISBURG, PA 17105

COURIER ADDRESS
STATE BOARD OF ACCOUNTANCY
2601 NORTH THIRD STREET
HARRISBURG, PA 17110

PHONE 717-783-1404
FAX 717-705-5540
E-MAIL st-accountancy@pa.gov
WEB: www.dos.state.pa.us/account

CERTIFIED PUBLIC ACCOUNTANT - CERTIFICATION APPLICATION

SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. PRINT WITH BLUE OR BLACK INK-NO TYPEWRITTEN FORMS ACCEPTED.

INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE

Check or money order only, made payable to the "Commonwealth of Pennsylvania."

There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment.

Applications expire 1 year after receipt at the Board Office-Applicant must file a new application with fee after 1 year.

SECTION 1: If your name has changed since you completed the examination, provide a copy of the marriage certificate or court order. This section must be completed – Refer to CPA LAW Section 3(4)

APPLICANT NAME		
CURRENT BUSINESS NAME		
BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (If Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No		
BUSINESS TELEPHONE NUMBER		

SECTION 2:

HOME ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
HOME TELEPHONE NUMBER		
SOCIAL SECURITY NUMBER		
BIRTH DATE		

SECTION 3: List the date you passed the Uniform CPA Examination and the state in which you passed. If you sat in another state, you must have that state board provide all examination scores and status of your certification or license *directly* to this office. Review Regulation §11.16 for examination completion requirements.

DATE	STATE

SECTION 4: Indicate education. **NOTE:** If you obtained a graduate degree since you applied for the examination or are applying with 150 credits, a transcript must be forwarded by the school *directly* to this office.

BACHELOR'S WITHOUT 150 HOURS GRADUATE BACHELOR'S WITH 150 HOURS

SECTION 5: The following questions must be answered: *If you answered "yes" to #2, #3 or #4, provide a certified copy of the record with this application.*

		YES	NO
1. Do you hold a license to practice this profession in any other state or jurisdiction? List:			
2. Have you had any disciplinary action instituted or taken against your license in any state or jurisdiction?	<input type="checkbox"/> Check here if action was taken in PA-Certified Copies Not Required		
3. Have you withdrawn an application for a license, had an application for a license denied or refused, or agreed not to reapply for a license in any state or jurisdiction?			
4. Have you been convicted, found guilty or pleaded nolo contendere, or received probation without verdict or accelerated rehabilitative disposition (ARD) as to any felony or misdemeanor, including any drug law violations, or do you have any criminal charges pending and unresolved in any state or jurisdiction? You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court.			

SECTION 6: Certification

By signing below, I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa. C.S. §4911.

Additionally, I certify that the statements in this application are true and correct to the best of my knowledge, information and belief, and that I am of good moral character. I understand that any false statement made is subject to the penalties of 18 Pa. C.S. §4904 relating to unsworn falsification to authorities and may result in the suspension or revocation of my license or certificate.

Applicant signature (same person as listed in Section 1)-DO NOT PRINT Date

Note that disclosing your social security number on this application is mandatory in order for the State Board of Accountancy to comply with the requirements of the Federal Social Security Act pertaining to child support enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. § 4304.1(a). In order to enforce domestic child support orders, the Commonwealth's licensing boards must provide to the Department of Public Welfare information prescribed by DPW about the licensee, including the social security number. Additionally, disclosing the number is mandatory in order for this board to comply with the reporting requirements of the Federal Healthcare Integrity and Protection Data Bank.

1. Verification of experience: Section 2 of form must be completed by your supervisor ONLY and must be received *directly* from your supervisor. If experience was other than public accounting, a telephone interview will be conducted by a board member. An interview notice will be sent from the board office after the certification application has been processed. Refer to Section 4.2 of the CPA Law for experience requirements for licensure.

2. Transcripts: Must be received *directly* from your college or university *if not previously submitted with examination application* (i.e. graduate degree or 150 hours). You are responsible for requesting transcripts be sent from your college or university directly to the board office.

3. Continuing professional education (CPE) reporting form: You are exempt from this requirement *only* during the reporting period in which you complete the examination. Document 80 qualified hours on the CPE reporting form and submit with this application.

NOTE: Reporting period is the two-year period beginning January of even year through December of odd year. You do not have to submit CPE if you passed the CPA Examination within that two-year period.

(SUBMIT ORIGINAL ONLY-COPY NOT ACCEPTABLE)

SECTION 1- APPLICANT COMPLETE THIS SECTION ONLY

NAME _____ WORK TELEPHONE _____ SS # _____

(APPLICANT-DO NOT COMPLETE SECTION 2)

SECTION 2- SUPERVISOR MUST COMPLETE THIS SECTION AND RETURN DIRECTLY TO STATE BOARD OF ACCOUNTANCY

NAME _____ TITLE _____
FIRM NAME AT TIME OF SUPERVISION _____

FIRM ADDRESS _____

Licensed Public Accounting Firm Sole Proprietor-Certified Public Accountant or Public Account Government Industry

Applicant's experience under my supervision was from ____/____/____ to ____/____/____

Hours are: Actual based on existing records. NOTE: ORIGINAL MUST BE SUBMITTED-COPIES OF COMPLETED FORM IS NOT ACCEPTABLE

EXPERIENCE AREAS (Indicate hours performed by applicant in applicable areas):

	Public Accounting	Private Industry	Fed/ State Local Gov
1. Audits of financial statements in accordance with GAAS, GAGAS or PCAOB.....			
2. Reviews of financial statements in accordance with SSARS.....			
3. Compilations of financial statements with complete disclosure in accordance with SSARS.....			
4. Attestation engagements in accordance with SSAE.....			
5. Other auditing in accordance with accepted standards which leads to the expression of a written opinion including:			
A. Reviews regarding internal control.....			
B. Operational audits.....			
C. Compliance audits.....			
D. Expressing an opinion on financial forecasts and projections.....			
6. Performance of an independent internal audit function.....			
7. Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.....			
8. Audits performed on behalf of a government audit agency that results in the issuance of an opinion or report.....			
9. Training sessions on the attest function completed before January 1, 2008.....			
10. MUST TOTAL AT LEAST 800 HOURS FOR BACHELOR'S OR 400 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > > SUBTOTAL #1-10 - ALL AREAS			
11. Preparation of income and non-profit tax returns (all types).....			
12. Tax research which is properly documented (all types).....			
13. Representation before a government agency on a tax matter (all types).....			
14. Financial forecasts, analyses and projections (all types).....			
15. Management advisory services which meet AICPA standards (all types).....			
16. Management and supervision of accounting functions and preparing financial statements for profit/non-profit entities (all types).....			
17. Professional accounting-related work in a public accounting firm (all types).....			
18. MUST TOTAL AT LEAST 3,200 HOURS FOR BACHELOR'S OR 1,600 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > > > > > GRAND TOTAL			

I certify under the penalty of perjury that the applicant has been under my supervision and has obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during supervision. I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware that the statements made may affect my license and I am aware of the criminal penalties for tampering with public records or information pursuant to 18 PA C.S. §4911.

Supervisor Signature: _____ Date Signed: ____/____/____
License Number: _____ State: _____ Expiration date: ____/____/____

(Enclose a copy of current license if not licensed in PA)
FORM MUST BE SUBMITTED BY SUPERVISOR ONLY-FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH APPLICATION

SUPERVISOR RESPONSIBILITIES

You have personally evaluated and been responsible for the work performed by the applicant

Your CPA/PA license was current throughout the entire duration of the applicant's experience

You either employed the applicant or both you and the applicant were employed by the same firm

The experience is appropriate for the applicable categories

PRIVATE INDUSTRY

Independent reporting process required to an independent body – this body must be independent from management and ownership

Independence of mental attitude must be maintained

Must be independent from the information being audited

Preparation of information for or assistance to an outside auditor/accounting firm does not qualify

A formal audit process is required which normally includes:

1. The utilization of demonstrated audit skills by the applicant
2. A supervised process
3. Audit programs or checklist
4. A structured reporting process

FEDERAL, STATE & LOCAL GOVERNMENT

A formal audit process is required which normally includes:

1. The utilization of demonstrated audit skills by the applicant
2. A supervised process
3. Audit programs or checklist
4. A structured reporting process

QUALIFIED EXPERIENCE

With a bachelor's degree, and applicant must have at least two years of qualified experience.

With a master's degree, an applicant must have at least one year of qualified experience.

With the 150-hour education, an applicant must have at least one year of qualified experience.

Each year of qualified experience shall be met by attaining 1,600 hours in not less than twelve months.

An applicant may not receive credit for more than 1,600 hours in any 12-month period.

UNACCEPTABLE EXPERIENCE

Self employment.

Work as a partner in a partnership.

Work supervised by a CPA who was not licensed at the time of supervision.

Work supervised by an accounting firm which is independent of the entity for which the applicant works.

