

(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 #1-9 - 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 THE APPLICATION**

<b>SUPERVISOR RESPONSIBILITIES</b>	
	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

<b>APPROPRIATE ATTEST EXPERIENCE</b>	
<b>PRIVATE INDUSTRY</b>	<b>FEDERAL, STATE &amp; LOCAL GOVERNMENT</b>
<p>Independent reporting process required to an independent body – this body must be independent from management and ownership</p> <p>Independence of mental attitude must be maintained</p> <p>Must be independent from the information being audited</p> <p>Preparation of information for or assistance to an outside auditor/accounting firm does not qualify</p> <p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"> <li>1. The utilization of demonstrated audit skills by the applicant</li> <li>2. A supervised process</li> <li>3. Audit programs or checklist</li> <li>4. A structured reporting process</li> </ol>	<p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"> <li>1. The utilization of demonstrated audit skills by the applicant</li> <li>2. A supervised process</li> <li>3. Audit programs or checklist</li> <li>4. A structured reporting process</li> </ol>

<b>QUALIFIED EXPERIENCE</b>
<p>With a bachelor's degree, and applicant must have at least two years of qualified experience.</p> <p>With a master's degree, an applicant must have at least one year of qualified experience.</p> <p>With the 150-hour education, an applicant must have at least one year of qualified experience.</p> <p>Each year of qualified experience shall be met by attaining 1,600 hours in not less than twelve months.</p> <p>An applicant may not receive credit for more than 1,600 hours in any 12-month period.</p>

<b>UNACCEPTABLE EXPERIENCE</b>
<p>Self employment.</p> <p>Work as a partner in a partnership.</p> <p>Work supervised by a CPA who was <b>not licensed</b> at the time of supervision.</p> <p>Work supervised by an accounting firm which is independent of the entity for which the applicant works.</p>