

INSTRUCTIONS FOR COMPLETING CERTIFICATE OF EXPERIENCE FORM:

- **TO CPA APPLICANT: (PAGE 1) PLEASE NOTE THAT YOU MUST SUBMIT A COMPLETE PACKAGE TO THE BOARD FOR APPLICATION FOR A PERMIT. THIS INCLUDES THE APPLICATION FOR AN INITIAL PERMIT AND THE CERTIFICATE OF EXPERIENCE. INCOMPLETE APPLICATIONS WILL BE RETURNED.**

Applicant to complete questions 1-9.

THE CPA APPLICANT SHOULD COMPLETE PAGE 1 AND PROVIDE IT, ALONG WITH PAGE 2 AND THESE INSTRUCTIONS, TO A CPA OR CPAS WHO WILL BE VERIFYING THE APPLICANT'S EXPERIENCE, TO COMPLETE THE REMAINDER OF THE APPLICATION AND RETURNED TO THE APPLICANT TO INCLUDE WITH THE APPLICATION FOR INITIAL PERMIT TO PRACTICE. THIS FORM MAY BE REPRODUCED AS NEEDED.

KANSAS LAW ENACTED JULY 1, 2000 ALLOWS CPAS TO OBTAIN PERMITS TO PRACTICE WITH ONE YEAR OF ACCOUNTING EXPERIENCE. THIS EXPERIENCE SHALL INCLUDE PROVIDING ANY TYPE OF SERVICE OR ADVICE USING ACCOUNTING, ATTEST, COMPILATION, MANAGEMENT ADVISORY, FINANCIAL ADVISORY, TAX OR CONSULTING SKILLS, ALL OF WHICH WAS VERIFIED BY A CERTIFIED PUBLIC ACCOUNTANT HOLDING AN ACTIVE LICENSE TO PRACTICE, GAINED THROUGH EMPLOYMENT IN GOVERNMENT, INDUSTRY, ACADEMIA OR PUBLIC PRACTICE. INTERNSHIPS MAY NOT BE USED TOWARD THE EXPERIENCE REQUIREMENT.

NOTE: IF YOU ARE OR WILL BE SUPERVISING ATTEST SERVICES, SIGNING OR AUTHORIZING PERSONS TO SIGN A REPORT ON ANY AUDIT, REVIEW, OR EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION ON BEHALF OF A FIRM, YOU ARE REQUIRED TO MEET THE REQUIREMENTS SET FORTH IN THE "STATEMENTS OF QUALITY CONTROL STANDARDS" ISSUED BY THE AUDITING STANDARDS BOARD OF THE AMERICAN INSTITUTE OF CPAS.

DEFINITIONS:

ATTEST: PROVIDING THE FOLLOWING FINANCIAL STATEMENT SERVICES:

- (1) ANY AUDIT OR OTHER ENGAGEMENT TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON AUDITING STANDARDS (SAS);
- (2) ANY AUDIT TO BE PERFORMED IN ACCORDANCE WITH THE KANSAS MUNICIPAL AUDIT GUIDE;
- (3) ANY REVIEW OF A FINANCIAL STATEMENT TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES (SSARS);
- (4) ANY EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE).

NON-ATTEST: PROVIDING THE FOLLOWING SERVICES:

- (1) THE PREPARATION OF TAX RETURNS AND PROVIDING ADVICE ON TAX MATTERS;
- (2) THE PREPARATION OF ANY COMPILATION;
- (3) MANAGEMENT ADVISORY, CONSULTING, LITIGATION SUPPORT AND ASSURANCE SERVICES, EXCEPT FOR ATTEST SERVICES;
- (4) FINANCIAL PLANNING; AND
- (5) ANY OTHER FINANCIAL SERVICE NOT INCLUDED IN THE STATEMENTS ON AUDITING STANDARDS, THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES, THE STANDARDS FOR ATTESTATION ENGAGEMENTS AS DEVELOPED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OR AS DEFINED BY THE BOARD.

- **TO VERIFYING CPA: (PAGE 2)**

Verifying CPA to complete questions 10-17. PLEASE SIGN THE APPLICATION IN BLUE INK.



STATE OF KANSAS
BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556
TOPEKA, KS 66612-1239
(785) 296-2162
www.ksboa.org

CERTIFICATE OF EXPERIENCE
(PRINT OR TYPE)

APPLICANT IS APPLYING FOR A PERMIT CLAIMING NON-ATTEST EXPERIENCE ONLY: YES

APPLICANT IS APPLYING FOR A PERMIT CLAIMING ATTEST/NON-ATTEST EXPERIENCE: YES

APPLICANT IS APPLYING FOR A PERMIT CLAIMING ATTEST EXPERIENCE ONLY: YES

APPLICANT INFORMATION:

- 1. FULL NAME OF APPLICANT _____
- 2. FULL MAILING ADDRESS _____
- 3. TELEPHONE NUMBERS: HOME (_____) _____ OFFICE (_____) _____

CURRENT EMPLOYER INFORMATION:

- 4. NAME _____
- 5. MAILING ADDRESS _____
- 6. TYPE OF EMPLOYER: PUBLIC ACCOUNTING FIRM OTHER (SPECIFY) _____

EXPERIENCE:

NOTE: INTERNSHIPS MAY NOT BE USED TOWARD THE EXPERIENCE REQUIREMENT.

7. FULL-TIME EMPLOYMENT (ENTER INCLUSIVE DATES) FROM: ____/____/____ TO: ____/____/____
SUMMARY OF EXPERIENCE OBTAINED: YEARS: _____ MONTHS: _____ DAYS: _____
(ONE YEAR OF EXPERIENCE)

8. PART-TIME EMPLOYMENT (ENTER INCLUSIVE DATES) FROM: ____/____/____ TO: ____/____/____
TOTAL NUMBER OF HOURS: _____
(NO LESS THAN ONE YEAR AND NO MORE THAN THREE YEARS AND INCLUDES NO FEWER THAN 2,000 HOURS OF PERFORMANCE OF SERVICES)

9. NAME, ADDRESS OF EMPLOYER(S) AND DATE WHERE EXPERIENCE WAS OBTAINED:

CERTIFICATE OF EXPERIENCE (THIS PAGE TO BE COMPLETED BY VERIFYING CPA)

CPA VERIFYING INFORMATION:

10. FULL NAME & POSITION OR JOB TITLE _____

11. FIRM NAME & MAILING ADDRESS _____

12. HELD AN ACTIVE CERTIFICATE/LICENSE TO PRACTICE DURING THE PERIOD OF VERIFICATION STATED IN QUESTION 13:
YES NO

ISSUING STATE OF ABOVE CERTIFICATE/LICENSE: _____ CURRENT CERTIFICATE/LICENSE TO PRACTICE NO.: _____

VALID UNTIL: _____ STATE: _____

13. VERIFYING THAT APPLICANT HAS EXPERIENCE IN THE FOLLOWING AREAS:

ATTEST:

- 1. AUDITS OR OTHER ENGAGEMENTS PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON AUDITING STANDARDS (SAS) YES NO N/A
- 2. AUDITS PERFORMED IN ACCORDANCE WITH THE KANSAS MUNICIPAL AUDIT GUIDE YES NO N/A
- 3. REVIEW OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES (SSARS) YES NO N/A
- 4. ANY EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE) YES NO N/A

NON-ATTEST:

- 1. PREPARATION OF TAX RETURNS AND PROVIDING ADVICE ON TAX MATTERS YES NO N/A
- 2. PREPARATION OF COMPILATIONS YES NO N/A
- 3. MANAGEMENT ADVISORY, CONSULTING, LITIGATION SUPPORT AND ASSURANCE SERVICES, EXCEPT FOR ATTEST SERVICES YES NO N/A
- 4. FINANCIAL PLANNING YES NO N/A
- 5. ANY OTHER FINANCIAL SERVICE NOT INCLUDED IN THE STATEMENTS ON AUDITING STANDARDS, THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES, THE STANDARDS FOR ATTESTATION ENGAGEMENTS AS DEVELOPED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OR AS DEFINED BY THE BOARD (IF CHECKED "YES", PLEASE EXPLAIN) YES NO N/A

14. MANNER IN WHICH YOU OBTAINED KNOWLEDGE OF APPLICANT'S EXPERIENCE: DIRECT SUPERVISOR _____
CO-WORKER _____ OTHER (PLEASE EXPLAIN) _____

15. ATTACH INFORMATION ABOUT ANY OTHER EXPERIENCE WHICH, IN YOUR OPINION, WAS OF A TYPE AND QUALITY TO DEMONSTRATE COMPETENCE BY THE APPLICANT FOR HOLDING OUT TO THE PUBLIC AS A CPA AND TO PRACTICE AS SUCH.

GENERAL

- 16. IS THE APPLICANT RELATED TO YOU IN ANY WAY? (IF SO, PLEASE EXPLAIN.) YES NO N/A
- 17. DO YOU KNOW OF ANY REASON WHY THIS PERSON MAY NOT BE FIT MORALLY, ETHICALLY OR PROFESSIONALLY TO BE ISSUED A PERMIT TO PRACTICE AS A CPA IN KANSAS? (IF YES, PLEASE ATTACH A DETAILED EXPLANATION.) YES NO N/A

I HEREBY CERTIFY THAT THE INFORMATION VERIFIED BY ME FOR THE APPLICANT NAMED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

DATE SIGNED

SIGNATURE OF VERIFYING CPA (PLEASE USE A PEN WITH BLUE INK)