

## 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 MUNICIPIAL 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 SUPORT 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.**

PLEASE MAIL THE CERTIFICATE OF EXPERIENCE FORM (OR FORMS, WHICHEVER IS APPLICABLE), ALONG WITH THE APPLICATION FOR INITIAL PERMIT TO PRACTICE TO THE BOARD OFFICE AT:

Kansas Board of Accountancy  
900 SW Jackson, Ste. 556  
Topeka, KS 66612



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

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**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) \_\_\_\_\_