

INSTRUCTIONS

Complete all sections. The certifying CPA must complete both the “Certification of Experience” and the “Attestation” sections.

It is your responsibility as the applicant to assure that all sections of the form are completed with appropriate information to verify your experience.

Submit a separate verification form for each job that contributes to your qualifying experience.

GUIDANCE FOR VERIFYING EXPERIENCE

Read [ARM 24.201.502](#) and the following carefully. Incomplete/Insufficient verifications will delay processing your application.

The easiest path to verification is through your immediate supervisor. The Board recognizes that some applicants may be supervised by non-CPA's, are prohibited by work policy, or other limiting factors. The Board provides a specific process to account for these situations.

Experience must be attested to by at least one of the following:

- A U.S. CPA with an active and current license at the time they attest
- A licensed person from a professional accounting body with a MRA with NASBA or the AICPA who supervises or directs the applicant
- A commanding officer for experience gained in the United States military

AND

If the attester is not the applicant's supervisor, the attester must provide the following information:

- a narrative of the steps taken to determine the experience meets professional standards;
 - provide an explanation of how the attested hours were verified; and
 - confirm the hours and work product with the applicant's supervisor including a brief description of the interaction and the supervisor's name.
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Applicants are responsible to provide evidence of acceptable accounting and/or auditing experience ordinarily required in the practice of public accounting.

Acceptable Experience Timeline:

Qualifying experience takes place in the three (3) years prior to the date of application and includes 2000 hours of full or part-time work experience, occurring over a minimum of 12 months.

CERTIFICATION OF EXPERIENCE

Applicants Full Name: _____ Job Title: _____

Other Name(s) known by: _____

Employer Name: _____

Employer Address: _____
Street or PO Box # City and State Zip Country

Type Of Accounting Employment: PUBLIC GOVERNMENTAL PRIVATE INDUSTRY ACADEMIC

Dates of Qualifying Experience: Only list employment within the previous three (3) years from your application date.

Full-Time From: _____ To: _____ Total Hours: _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

Part-Time From: _____ To: _____ Total Hours: _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

ATTESTATION (Completed by Attester/CPA)

Name: _____ Job Title: _____

Relationship to Applicant: Supervisor Colleague Other: _____

Your Phone #: _____ Your E-mail: _____

Describe the nature and level of work performed by the applicant that meets professional standards, which are ordinarily required in the practice of public accounting. DO NOT LEAVE BLANK UNLESS PROVIDING SEPARATE ADDITIONAL SHEETS.

Please mark one (1) of the following, and complete, if required:

- (1) I hold an active license (# _____) to practice public accounting in the State of _____.
- (2) I have a license from a professional accounting body with a Mutual Recognition Agreement (MRA) with NASBA or the AICPA. I supervise or direct the applicant.
- (3) I am a commanding officer in the United State military.

I certify under penalty of perjury that I have reviewed the applicant's work, this completed form and any attachments, and that the information is true and correct.

SIGNATURE OF VERIFYING CPA

DATE