

**CERTIFICATE OF EXPERIENCE**

ARSD 20:75:03:04 lists the criteria for fulfilling the accounting experience requirements of SDCL 36-20B-21. This form must be completed and verified by a licensee prior to evaluation by the Board.

(Type or Print Legibly)

Name First Middle Initial Last

Experience obtained while employed by:

*If more than one employer, complete one of these forms for each employer*

Address of Employer Street/Box Number City State Zip + Four

Name of Direct Supervisor

Position/Title of Applicant

Date Applicant Passed CPA Exam Certificate Number State Issued By Date

|                       |            |      |     |     |      |    |     |     |      |
|-----------------------|------------|------|-----|-----|------|----|-----|-----|------|
| Period of Employment: | Full-Time: | From |     |     |      | To |     |     |      |
|                       |            |      | Mo. | Day | Year |    | Mo. | Day | Year |
|                       | Part-Time  | From |     |     |      | To |     |     |      |
|                       |            |      | Mo. | Day | Year |    | Mo. | Day | Year |

**The experience required by ARSD 20:75:03:04 for an individual responsible for the performance of attest services as defined in SDCL 36-20B-2 must include work in audit, compilation or review, in any combination, which totals 375 hours. Applicants for a certificate are required to show proof of 1 year experience (2000 hours).**

Please list the number of hours spent in the following areas of practice:

|                               |                            |
|-------------------------------|----------------------------|
| Audit                         | Tax                        |
| Review                        |                            |
| Compilation                   | Academia                   |
|                               | * Other (please explain)   |
| Total Attest Experience only: | Total Hours All Categories |

**\*This category is to include non-billable hours. Do not include vacation, holiday or sick leave.**

To perform attest services the applicant must show to the satisfaction of the Board that the experience encompasses the following:

- 1. Has the applicant had experience in applying a variety of audit, review or compilation procedures and techniques to the usual and customary financial transactions recorded in accounting records: Yes No

Examples: Applying Generally Accepted Auditing Procedures in the examination of balance sheet accounts, i.e. reconciling bank accounts, confirming accounts and notes receivable and/or payable by direct contact with creditors and debtors; observing physical counts and testing the pricing of inventory, testing the cost and depreciation of fixed assets; applying other Generally Accepted Auditing Procedures to the examination of income and expense accounts, such as making appropriate tests of sales or other revenues; analyzing and testing costs and expenses by reference to the payroll records, invoices from vendors or other supporting documents; applying other auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.

- 2. Has the applicant had experience in the preparation of audit, review or compilation working papers covering the accounts, typically found in accounting records? Yes No

Examples: Preparing under supervision appropriate working paper records in connection with each element of the work accomplished in the examples under number 1 above.

3. Has the applicant had experience in the planning process of audits, reviews or compilations? Yes No

Examples: Participating in the planning of audits and preparation of work programs covering the examination of financial statements.

4. Has the applicant had experience in the preparation of written explanations and comments on the results of audits, reviews or compilations and on the content of accounting records? Yes No

Examples: Preparing management letters, internal control recommendations and comments on the findings of an examination and on the content of the accounting records, either in the working papers or reports to the clients, or both.

5. Was the applicant's work performed for clients of the certified public accountant, public accountant or the firm? Yes No

6. Did the applicant's work involve the exercise of independent judgment? Yes No

7. Did the applicant's work involve the appropriate technical and professional standards contained in the Code of Professional Conduct, Generally Accepted Auditing Standards, the Statement of Responsibilities in Tax Practice (AICPA), and/or Statement on Standards for Management Advisory Services (AICPA)? Yes No

If you have additional responsibilities you consider appropriate experience, please explain them in detail on supplemental sheets and attach to this form.

**Verification by supervisor/employer:**

I certify under penalties of perjury that during the period from \_\_\_\_\_ to \_\_\_\_\_, I was the applicant's \_\_\_\_\_ I have reviewed the completed form and the information is correct.  
**(employer, direct supervisor, etc.)**

Name \_\_\_\_\_ Position \_\_\_\_\_

\_\_\_\_\_  
**Signature** **Date**

**Verification of experience by a CPA:**

CPA's name \_\_\_\_\_

Business/Firm Name \_\_\_\_\_

Business Telephone Number \_\_\_\_\_

CPA Certificate/License Number \_\_\_\_\_ Issued by the State of \_\_\_\_\_ Date \_\_\_\_\_

State Issuing Firm Permit (if applicable) \_\_\_\_\_ Expiration Date \_\_\_\_\_

\_\_\_\_\_  
**Signature of licensed Certified Public Accountant (CPA)** **Date**