



## CPA Certificate Experience Verification

Connecticut Department of Consumer Protection

Connecticut State Board of Accountancy

Form SBA – 12 -Instructions (Rev. 06/16)

### GENERAL INSTRUCTIONS

This form is provided as a means for disclosure and verification of Connecticut's experience requirement for attainment of a Connecticut CPA Certificate. The individual completing this form must forward the form directly to the Connecticut State Board of Accountancy. Please type or print all requested information. If the space provided is insufficient, please attach a separate sheet.

#### *1. Applicant's name and dates of experience*

Please provide the full name of the applicant whose experience you are verifying.

Provide the beginning and ending dates of the experience. For experience to count towards meeting the requirement, it must be obtained within the past ten years prior to the date of receipt by the Connecticut State Board of Accountancy of a complete application for initial certification.

Experience Calculations: To compute the amount of time claimed, the Board considers a 35-hour workweek as one-week full time employment. If an applicant has worked an excess of 35 hours in any one-week, the applicant shall only receive the maximum of one week full time employment credit.

\*Please provide the amount of time claimed in the form of weeks.

\*A total of 104 weeks (two years) is required for all applicants who took the CPA Exam for the first time after January 1, 2000.

\*A total of 156 weeks (three years) is required for applicants who took the CPA Exam for the first time before January 1, 2000 and have **not** met the educational qualifications set forth in Section 20-280-22 of the Regulations of Connecticut State Agencies (150 hour requirement).

\*A total of 104 weeks (two years) is required for applicants who took the CPA Exam for the first time before January 1, 2000 and **have** met the educational qualifications set forth in Section 20-280-22 of the Regulations of Connecticut State Agencies

\*One year of experience shall consist of 52 weeks, and shall include vacations, holidays, and time for illness not to exceed 240 hours in the aggregate.

\*The Board **does** accept part time employment. Credit for part time employment is granted for any week in which the applicant has worked at least 20 hours. Part time employment claimed must be converted into full time employment on the basis of a 35-hour week.

**2. Employer information**

**A. Firm Name and address** - Please provide the name of the firm or place of employment of the applicant, full address and telephone number.

**B. Supervising CPA- name, certificate number, jurisdiction and date of issue** - Please provide the full name, certificate number and the jurisdiction where the original CPA certificate was issued for the supervising CPA.

For experience to be credited toward the satisfaction of the requirement, such experience shall be verified by a person acting in one of the following capacities in relation to the applicant:

- A supervising Certified Public Accountant holding a valid Certified Public Accountant Certificate for no less than three years prior to the verification of such experience.
- A human resources person, at the direction of a supervising Certified Public Accountant holding a valid Certified Public Accountant Certificate for at least three years prior to verifying such experience.
- A human resources person, at the direction of a supervising Connecticut Public Accountant holding a valid Connecticut Public Accountant license for at least three years prior to verifying such experience.
- The Connecticut Auditors of Public Accounts for experience obtained in the Office of the Auditors of Public Accounts.

**3. Type of experience**

Please check the block that identifies the type of experience being verified on this form (check only one).

**4. Public Practice / Sole Practitioner Experience**

If Public Practice experience is being verified, complete this section by **checking all boxes that apply.**

**5. Government Practice Experience**

If Government Practice experience is being verified, complete this section by **checking the appropriate box.**

**6. Industry Experience**

If Industry experience is being verified, complete this section by **checking all boxes that apply.**

**7. Content of Experience**

This section must be completed for all applicants. **A yes or no box must be checked for each statement.**

**8. Verifier's status and signature**

Check the appropriate block describing the verifier's status. Read and understand the penalty of perjury statement. Print verifier's name, sign and date the form.

**9. Mail completed form directly to the Connecticut State Board of Accountancy:**

**Department of Consumer Protection  
Connecticut State Board of Accountancy  
165 Capitol Ave.  
Hartford, CT 06106**

**CPA Certificate Experience Verification**

Department of Consumer Protection  
 Connecticut State Board of Accountancy

**Form SBA-12** (Rev. 06/16)

**1. Applicant's name:**

\_\_\_\_\_

**(Print name)**

Dates of experience: From \_\_\_\_ / \_\_\_\_ / \_\_\_\_ To \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Amount of time claimed: \_\_\_\_\_ weeks

For experience to qualify it must be no older than 10 years from the date of application

**2A. Employer information:**

Name and address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_

**2B. Supervising CPA information:**

Supervisor's Name: \_\_\_\_\_

Supervisor' Certificate No. \_\_\_\_\_

Jurisdiction where certificate was issued: \_\_\_\_\_

Date certificate was issued: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Title : \_\_\_\_\_

Daytime phone number, including area code: (\_\_\_\_) \_\_\_\_\_

**Note:** for experience to qualify it must be under the supervision of a CPA.

- A supervising Certified Public Accountant holding a valid Certified Public Accountant Certificate or license for no less than three years prior to the verification of such experience.

**3. Type of experience (check only one):**

**Qualifying experience:** The applicant shall demonstrate to the satisfaction of the Board that he or she has experience consisting of having provided services or advice involving the use of accounting, attest, management advisory, tax or consulting skills all of which were supervised by a Certified Public Accountant or Connecticut Public Accountant unless otherwise specified. Such experience shall be obtained in the following categories:

<p><u>Initial Certificate Applicant</u></p> <p><input type="checkbox"/> Public Accounting (<i>Complete Section 4</i>)</p> <p><input type="checkbox"/> Government Accounting (<i>Complete Section 5</i>)</p> <p><input type="checkbox"/> Industry Accounting (<i>Complete Section 6</i>)</p>	<p><u>Reciprocal CPA Certificate Applicant</u></p> <p><input type="checkbox"/> Public Accounting (<i>Complete Section 4</i>)</p> <p><input type="checkbox"/> Sole Practitioner (<i>Complete Section 4</i>)</p> <p><input type="checkbox"/> Government Accounting (<i>Complete Section 5</i>)</p> <p><input type="checkbox"/> Industry Accounting (<i>Complete Section 6</i>)</p> <p><input type="checkbox"/> Five years practice of public accountancy in the immediately previous Ten years. (<i>Complete Section 4</i>)</p>
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**Section 4 - Complete this section by checking the appropriate boxes if the experience claimed is in Public Practice or Sole Practitioner.**

Pursuant to Regulation §20-280-24(g) If claiming experience that was not gained under a supervising CPA, the applicant has the burden of demonstrating that said experience was sufficient to qualify for licensure. **Please note that Experience as a Chartered Accountant will not be accepted.**

**Public Practice:** Experience may be gained through employment as a staff accountant of a firm of certified public accountants where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The work shall involve application of appropriate technical and behavioral standards such as the standards contained in the Code of Professional Conduct, Generally Accepted Accounting Principles (GAAP), including International Financial Reporting Standards promulgated by the International Accounting Standards Board; Generally Accepted Auditing Standards (GAAS), including those auditing standards promulgated by the Public Company Accounting Oversight Board (PCAOB); Statements on Standards for Attestation Engagements (SSAE); Statements on Standards for Accounting and Review Services (SSARS); the Statement on Standards for Tax Services (SSTA) or the Statements on Standards for Management Consulting Services (SSMCS), collectively known as "the Professional Standards", as defined by the American Institute of Certified Public Accountants (AICPA).

*Examples of work experience qualifying as Public Practice include, but are not limited to (check all boxes that apply):*

- Review, documentation and evaluation of internal control policies and procedures.
- Testing of compliance with internal control policies and procedures.
- Preparation of working papers or electronic documentation in connection with elements of work accomplished.
- Planning, preparing, and revising or updating audit or work programs.
- Drafting or reviewing memoranda, conclusions, notes.
- Preparing or analyzing financial statements or accountant's reports.
- Performing procedures for the verification of the following kinds of accounts: accounts receivable; inventory accounts, including valuation and physical verification; bank accounts; investment accounts; fixed asset accounts, including depreciation; intangible assets; accounts payable, accrued liabilities; reserves, in accordance with specific industry requirements; unrecorded liabilities; and appropriate analytical review of revenues and expenses
- Review and preparation of tax provisions and reserves including research for determination of tax provision and related tax reserves, research for determination of taxable earnings and profits, reconciliation of books to tax return adjustments, review of tax returns to determine adequacy of income tax reserves, analysis of tax positions taken in making judgments affecting tax provisions and reserves;
- Preparation of financial statements from accounting records without audit and the preparation of related tax returns; performance of other related services requiring a knowledge of generally accepted accounting principles (GAAP); tax related activities; review of financial projections; accountings for estates and fiduciaries;
- Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, posting to subsidiary ledgers; or
- Design and installation of accounting, cost or other systems when not related to an extension of auditing assignments; other management advisory services.
- Other – describe \_\_\_\_\_

**Sole Practitioner:** Please provide 3 letters of recommendation on client's letterhead detailing the type of work performed on behalf of said client. For example specify if tax preparation, audit, or compilations, etc. was performed. The letters should indicate the dates client services were rendered. Experience beyond the most recent ten years will not be accepted. **In order to qualify for a license, it is necessary that you have five years of sole practitioner experience and have a CPA certificate or License.**

***Section 5 - Complete this section by checking the appropriate box if the experience claimed is in Government Practice.***

**Government Practice:** Experience may be gained through employment with accounting agencies or within federal, state or municipal government where such experience is of a non-routine accounting nature, such that it requires independent thought and judgment on accounting matters. The applicant shall obtain experience in assessing the adequacy of the agency's internal controls by developing an understanding of the accounting agency transaction processes and information systems. Such experience includes obtaining an understanding of the areas or industries with which the applicant's agency operates, including the operations of similar service providers. The Board will review, on a case-by-case basis, experience that does not clearly match the following categories of government employment:

- Employment in state government as an accountant or an auditor;
- Employment in federal government as an accountant or auditor at a GS-7 level or higher;
- Employment as a special agent in accounting with the Federal Bureau of Investigations;
- Military service as an accountant or auditor; and
- Employment with other government entities, including but not limited to municipalities, as an accountant or auditor.

***Section 6 - Complete this section by checking the appropriate boxes if the experience claimed is in Industry.***

**Industry:** Experience may be gained in industry where such experience requires the application of knowledge in accounting, and / or internal control and / or income tax matters. The applicant may obtain experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction processes and information systems. The applicant may also obtain experience in tax return preparation and research experience in tax return preparation and research, cost accounting, budgeting, and the application of accounting principles. Such experience includes obtaining an understanding of the industry in which the applicant's employer operates, including the employer's competition and key competitiveness factors that affect the industry. Professional services performed under this category include any service offered in the course of practicing public accountancy, as defined in Section 20-279b of the Connecticut General Statutes, even though such services are not offered to the public.

**Verify by checking, as applicable, that applicant has experience in the following areas:**

- Understanding the industry in which the applicant's employer operates, including the employer's competitive situation and the key issues of the industry.
- Applying accounting principles.
- Preparing and / or analyzing financial statements.
- Documenting and / or evaluating internal controls.
- Preparing and / or analyzing and / or approving budgets.
- Applying cost accounting principles and conventions, and / or analyzing cost accounting information.

Working with external CPAs who provide audit or other attestation services and understanding related issued reports from such CPAs or their firms.

Preparing or reviewing federal, state and local income and / or other tax returns.

Researching federal, state and local income and / or other tax matters.

Providing financial planning.

Other areas comparable to the experience obtained performing other activities offered in the course of practicing public accountancy, as defined in Section 20-279b of the Connecticut General Statutes. Please describe below:

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**Section 7 – This section must be completed for all applicants. A yes or no box must be checked for each statement.**

**Content of experience:** In order to be granted an initial certificate, the applicant shall demonstrate that the experience gained included the following:

Applicant has the ability to assess the achievement of an entity’s objectives by demonstrating knowledge of various business organizations, understanding of the goals and objectives of various business entities, the ability to develop and analyze factors, and understanding of the economic and regulatory trends that affect an entity’s environment.

Yes  No

Applicant has experience in preparing documentation that includes sufficient relevant data to support the analysis and conclusions required and reflected in the applicant’s work.

Yes  No

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 Connecticut (If yes please attach a detailed explanation).

Yes  No

***Section 8-Verifier Responsibilities and Status:***

For experience to be credited towards the satisfaction of the required experience, this form must be signed and verified by a person acting in one of the following capacities in relation to the applicant. Please check one:

- As a supervising certified public accountant holding a valid certified public accountant certificate for no less than three years prior to the verification of such experience;
- As human resources person, at the direction of a supervising certified public accountant holding a valid certified public accountant license for no less than 3 years prior to verifying such experience;
- As an Auditor of Public Accounts for the State of Connecticut for an applicant whose experience was obtained, in whole or in part, while employed by the Office of the Auditors of Public Accounts if no one who has held a certified public accountant license or a public accountant license for three years was in a supervisory capacity over said applicant.

***Read and understand the penalty of perjury statement, print name, sign and date.***

Under penalties of perjury, I declare and affirm that the statements made in the foregoing certification, including the accompanying statements, are true, complete and correct.

Verifier's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

***Section 9 – Mail completed form directly to the Connecticut State Board of Accountancy:***

**Department of Consumer Protection  
Connecticut State Board of Accountancy  
165 Capitol Ave.  
Hartford, CT 06106**