

**Government of the District of Columbia**



**Board of Accountancy**

**CERTIFICATE OF EXPERIENCE**

**This form is to be COMPLETED AND MAILED directly to Pearson at:**

Pearson, Dept. DC-AC, Metro-Plex I, Suite 250, 8401 Corporate Drive, Landover, MD 20785

FULL NAME OF APPLICANT	(First)	(Middle)	(Last)
SOCIAL SECURITY NUMBER			
<b>FULL TIME EXPERIENCE ONLY - FIRM NAME</b> _____ (MO/DAY/YR) (MO/DAY/YR) FROM TO			<b>TOTAL HOURS</b>

**EXPERIENCE RECORD:** An applicant for initial issuance of a license shall show that he or she has had at least one year of experience. One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours performing the services.

Check each of the following items in the appropriate box for the experience of the applicant as your employee for purposes of qualifying such person for a permit to practice. These items are based on the criteria set forth in Rule III. (See notes to employer on page two (2) of this form.)

I.	Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	A. In your opinion, did the application of the foregoing procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No
II.	Experience in preparation of working papers in connection with each element of the work accomplished under (I.), above.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	A. In your opinion, did the application of the foregoing procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No
III.	Experience in the planning of the program for the application of accounting and/or auditing procedures and techniques including the selection of the procedures to be followed.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	A. In your opinion, did the application of the foregoing procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No
IV.	Experience in the preparation of written explanations and comments on accounting and/or auditing work and its results.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	A. In your opinion, did the application of the foregoing procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No
V.	Experience in the preparation and analysis of financial statements (including explanations and notes).	<input type="checkbox"/> Yes <input type="checkbox"/> No
	A. In your opinion, did the application of the foregoing procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Government of the District of Columbia



Board of Accountancy  
CERTIFICATE OF EXPERIENCE *Continued*

Name of Applicant \_\_\_\_\_ Social Security Number \_\_\_\_\_

VI. Summary of Experience

TYPE OF ENTITY (e.g., retail, wholesale, mfg.)	NUMBER OF HOURS
A.	
B.	
C.	
D.	
E.	
F.	
G.	
H.	
I.	
J.	
K.	

VII. Applicant's job classification while in your employment:

JOB CLASSIFICATION	(From)	DATES	(To)

VIII. Is the applicant related to you?  Yes  No (If "Yes", explain relationship on a separate sheet of paper.)

NOTES TO EMPLOYER COMPLETING CERTIFICATE OF EXPERIENCE:

**EXPERIENCE CERTIFICATION:** The specific experience the applicant has received, and the employer's opinion that it represents *satisfactory knowledge of current practice standards and pronouncements*, are all important. Employers are not uniform in the character of their practice, or in the staff designations used, and the experience of their employee must of necessity vary somewhat. As an objective, the experience that might be considered appropriate is that which enables the applicant to plan and complete the audit of a small business organization with a minimum of supervision. It cannot necessarily be presumed that an applicant is required to be exposed to the experience elements any particular number of times, or that he or she must have attained any given staff level.

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CERTIFICATE OF EXPERIENCE, *Continued***

Name of Applicant \_\_\_\_\_ Social Security Number \_\_\_\_\_

**NOTES TO EMPLOYER COMPLETING CERTIFICATE OF EXPERIENCE, (*Continued*):**

With respect to the experience required under Item I, it is expected that the applicant will have gained significant experience in applying the auditing procedures normally applied during the audit of a small business organization. Such procedures typically include: (Please check those procedures which have been completed by the applicant.)

- Review and evaluation of internal control policies and procedures
- Testing of compliance with internal control policies and procedures, including sales and revenue, costs and expenses and payroll
- Verification of accounts receivable
- Review of inventory procedures and verification of physical inventories
- Review of reconciliation of client bank accounts
- Testing inventory valuation and pricing
- Testing cost and depreciation of fixed assets
- Testing prepaid, intangible and other deferred charges
- Review and verification of accounts payable
- Review adequacy of accrual and allowance provisions
- Review or preparation of corporate tax provision
- Search for unrecorded liabilities
- Analysis and verification of changes in equity accounts or fund balances
- Application of appropriate analytical review procedures to revenue and expenses
- Testing of revenue and purchases cut off
- Review for significant subsequent events
- Review of pertinent legal documents

**MUST BE SIGNED ONLY BY A DISTRICT OF COLUMBIA OR OUT OF STATE CPA**

I certify that the above named applicant; (a) has been employed by me or my firm for the period indicated herein and (b) in the course of such employment has obtained satisfactory qualifying experience as checked above.

FIRM NAME	
ADDRESS	
_____ Signature of Authorized Official	_____ Date
_____ Name and Title of Authorized Official (please print or type)	_____ CPA Permit/License #
_____ State of Permit/License Issuance	_____ Business Telephone (    ) Area Code