

CERTIFICATION OF ADDITIONAL 12 MONTHS PUBLIC ACCOUNTANCY EXPERIENCE

Access this form via website at : hawaii.gov/dcca/pvl

Professional Experience in Public Accountancy Practice Only

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The Applicant completed _____ months of professional experience in public accountancy practice at: _____ (name of CPA firm) during the following time period: start date: _____ end date: _____.

Professional experience in public accountancy practice includes: (a) the issuance of reports on financial statements involving the use of accounting and/or auditing skills involving the application of generally accepted accounting principles or an other comprehensive basis of accounting of the United States; (b) management advisory or consulting services involving the use of accounting and/or auditing skills; or (c) the preparation of tax returns or furnishing of advice on tax matters in accordance with applicable tax laws of the United States.

Specify **IN DETAIL** the work performed by the Applicant that is equivalent to the professional experience in public accountancy practice described above (attach additional sheets if necessary):

PRINT APPLICANT'S NAME: _____

DATE: _____

I certify that: (Select **ONE** of the following)

- ☐ I personally supervised the Applicant while I was an employee, partner, member or sole proprietor of the same public accounting firm or private company or an employee of the same academic entity, or government agency that employed the Applicant, and that I held a Hawaii CPA license or the equivalent in another jurisdiction during the period of supervision.
- ☐ Although the Applicant was immediately supervised by a non-licensee, the Applicant ultimately reported to, was instructed by, was reviewed by, and was evaluated directly by me, and that I held a Hawaii CPA license or the equivalent in another jurisdiction during the period of supervision, and while I was an employee of the same public accounting firm, private company, academic entity, or government agency that employed the Applicant.
- ☐ Although I am currently employed at _____, which differs from the employer indicated in PART II, 1 and/or 2 of this form (under which the Applicant gained the stated professional experience), the supervision I exercised over the Applicant occurred when we were both employed by the employer indicated in PART II, 1 and/or 2 of this form.
- ☐ I am self-attesting to the representations I have made in this "Certification of Accountancy Experience" as a CPA sole proprietor/sole practitioner, a CPA partner, CPA manager, or equivalent in the accounting firm, private company, academic entity, or government agency at which I was employed.

I further certify under penalty of perjury that all statements, answers, and representations made in this "Certification of Public Accountancy Experience" (including any attachments) are true and correct. I understand that any misrepresentation constitutes sufficient grounds to deny the application, may subject me to disciplinary sanctions (e.g., the revocation of my license and/or permit to practice), and is a misdemeanor.

SIGNATURE OF CPA SUPERVISOR
(Original Signature Required)

DATE