

CERTIFICATION OF PUBLIC ACCOUNTANCY EXPERIENCE

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

PART I. TO BE COMPLETED BY APPLICANT

- A. Complete Part I only.
- B. Give form to person who will be verifying your experience.
- C. Have person return form to you after completion so that it can be attached to your application for submittal.
- D. This form may be duplicated.
- E. Be advised that incomplete forms will delay the processing of your application.

Applicant's Name (First, Middle, Last)

Type of License Applying for:

PART II. TO BE COMPLETED BY PERSON CERTIFYING TO APPLICANT'S EXPERIENCE

- A. Complete Part II only.
- B. After completing the form, please return to the Applicant.

Print Name (First, Middle, Last)

CPA License Number and Issuing Authority (State or Jurisdiction)

Address:

Employer:

If this is not the employer that employed both you and the Applicant during the time of supervision, please complete that option on page 3.

Title:

Telephone No.:

E-Mail Address:

I certify that _____ (name of Applicant) has the following accounting and/or auditing experience¹, and that such experience was non-routine, non-clerical, and non-ministerial in nature; continually required independent thought and judgment on important accounting or auditing matters; involved the application of generally accepted accounting principles or other comprehensive basis of accounting of the United States (in the case of tax preparers or tax consultants, the Applicant's experience consisted of the preparation of tax returns or provision of tax consulting services in accordance with applicable tax laws of the United States); was of a full-time nature (at least 35 hours per calendar week); and was gained under my supervision.

Please complete 1 or 2 below:

1. Auditing Experience in Public Accountancy Practice

☐

The Applicant completed _____ chargeable hours in the performance of audits involving the application of generally accepted accounting principles and auditing standards earned while in public accounting practice at: _____ (name of CPA firm) during the following time period: start date: _____ end date: _____.

(CONTINUED ON PAGE 2)

¹ HRS section 466-5 requires an Applicant to have: (a) 1500 chargeable hours in the performance of audits involving the application of generally accepted accounting principles and auditing standards earned while in public accounting practice; (b) two years of professional experience in public accountancy practice; provided that equivalent experience in private or government accounting or auditing work or education may be substituted for all or part of the two years of professional experience in public accountancy practice; or (c) any combination thereof.

PRINT APPLICANT'S NAME: _____

DATE: _____

2. Professional Experience in Public Accountancy Practice; Equivalent Experience in the Private Sector or Industry, Government, or Education. (Please check one option only and complete as appropriate.)

- ☐ 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):

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on its right side, suggesting it's resting on a surface. The overall appearance is that of a clean, unused piece of stationery or notebook paper.

- ☐ The Applicant was an instructor who taught upper division or graduate level accounting or auditing subjects at: _____ (name of college or university)
- during the following time period: start date: _____ end date: _____

(CONTINUED ON PAGE 3)

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

DATE

(Original Signature Required)

Print Form