



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
CERTIFIED PUBLIC ACCOUNTANT QUALIFICATIONS COMMITTEE (QC)**

**QC Meeting
Notice & Agenda**

**Wednesday, October 24, 2012
10:00 a.m. – 5:00 p.m.**

Red Lion Hotel
150 Hegenberger Rd.
Oakland, CA 94621
Telephone: (510) 635-5300

Roll Call and Call to Order (**Fausto Hinojosa, Chair**).

- I. Chairperson's Report (**Fausto Hinojosa, Chair**).
 - A. Approval of the August 1, 2012, Minutes.
 - B. Report on September 20-21, 2012 CBA Meeting.
 - II. Report on Activities in the Initial Licensing Unit (**Veronica Daniel, Licensing Manager**).
 - III. Proposed Meeting Dates for 2013 (**Fausto Hinojosa, Chair**).
 - IV. Discussion Related to Appearances Conducted in Accordance with Title 16, California Code of Regulations, Sections 12.5 and 69 (**Dominic Franzella, Licensing Chief**).
 - V. Public Comment for Items Not on the Agenda.
 - VI. Agenda Items for Future CPA QC Meetings (**Veronica Daniel, Licensing Manager**).
- Lunch.
- VII. Conduct Closed Hearings [The Committee will meet in closed session as authorized by Government Code Sections 11126(c)(2) and (f)(3), and Business and Professions Code Section 5023 to conduct closed hearings to interview individual applicants for CPA licensure.]

Adjournment.

Please note: Action may be taken on any item on the agenda. All times are approximate. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the QC are open to the public. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the QC prior to the QC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the QC, but the QC Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the QC to discuss items not on the agenda; however, the QC can neither discuss nor take official action on these items at the time of the same meeting. (Government Code secs. 11125, 11125.7(a).)

The time and order of agenda items are subject to change at the discretion of the QC Chair and may be taken out of order.

The meeting is accessible to individuals with physical disabilities. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Stephanie Hoffman at (916) 561-1743, or by email at shoffman@cba.ca.gov, or send a written request to the CBA office at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.

For further information regarding this meeting, please contact:

Stephanie Hoffman, Licensing Coordinator
(916) 561-1743 or shoffman@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

An electronic copy of this agenda can be found at <http://www.dca.ca.gov/cba/calendar.shtml>.

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Department of Consumer Affairs
California Board of Accountancy

Minutes of Meeting
August 1, 2012
CPA Qualifications Committee

Hilton Ontario
700 North Haven Avenue
Ontario, CA 91764

The regularly scheduled meeting of the Certified Public Accountant Qualifications Committee (QC) of the California Board of Accountancy (CBA) was called to order at approximately 10:05 a.m. on August 1, 2012 by QC Chair, Fausto Hinojosa.

QC Members Present

Fausto Hinojosa, Chair
Maurice Eckley, Jr., Vice-Chair
Jenny Bolsky
Gary Bong
Brian Cates
Lewis Fisher
Charles Hester
Alan Lee
Kristina Mapes
Casandra Moore Hudnall
Robert Ruehl

Staff Present

Veronica Daniel, Licensing Manger
Dominic Franzella, Licensing Chief
Stephanie Hoffman, Licensing Coordinator

QC Members Absent

Carlos Aguila
Michael Haas
Ash Shenouda
Jeremy Smith
James Woyce

I. CHAIRPERSON'S REPORT

- A. Approval of the April 25, 2012, QC Meeting Minutes.

It was moved by Charles Hester, seconded by Jenny Bolsky and unanimously carried by those present to adopt the minutes of the April 25, 2012 QC Meeting.

- B. 1. Minutes of May 24-25, 2012 CBA Meeting

Copies of the meeting minutes were provided to the QC members for reference purposes.

2. Update on the July 26, 2012 CBA Meeting

Mr. Franzella informed the Committee that 10 members of the CBA attended a strategic planning meeting on July 25, 2012, and that a three-year plan covering 2013 – 2015 will be reviewed at the September CBA meeting.

The CBA discussed a bill related to mobility that was introduced in June 2012. If approved, California would be consistent with 49 other states that have adopted mobility laws that allow for no fee, no notification, and no escape. The bill is with the Assembly Appropriations Committee.

II. REPORT ON ACTIVITIES IN THE INITIAL LICENSING UNIT

The QC was provided the Initial Licensing Unit report, which included a breakdown of the number of applications received by license type, processing timeframes and the number of licenses issued under each pathway. The report also included the number of firm applications received and processing timeframes for those applications. The numbers reported were for the time period of April 2012 – June 2012.

Ms. Daniel also informed the Committee that Vicky Thornton had accepted a position with the California Horse Racing Board.

III. DISCUSSION RELATED TO APPEARANCES CONDUCTED IN ACCORDANCE WITH TITLE 16, CALIFORNIA CODE OF REGULATIONS, SECTIONS 12.5 AND 69

The Committee discussed a survey related to Section 12.5 and Section 69 appearances for peer training purposes. After extensive discussion, members opted to document notes and best practices during the appearances and provide information back to CBA staff, rather than moving forward with the survey. Also, staff informed members that it will review previously deferred applications and document common reasons for deferral for peer training purposes.

IV. PUBLIC COMMENT

None.

V. AGENDA ITEMS FOR FUTURE CPA QUALIFICATIONS COMMITTEE MEETINGS

- Approval of August 1, 2012 QC minutes
- Who is selected to appear before the QC
- Finalization of peer-training

VI. REVIEW FILES ON INDIVIDUAL APPLICANTS [Closed session to review and deliberate on applicant files as authorized by Government Code Section 11126(c)(2), and Business and Professions Code Sections 5022 and 5023.]

The QC conducted its annual internal audit of one percent of randomly selected staff approved applications for licensure. A total of 3241 files were approved from July 1, 2011 through June 30, 2012. The QC reviewed 32 files and concurred with all but one of staff's approvals of the applications.

VII. CONDUCT CLOSED HEARINGS [Closed session in accordance with Government Code Section 11126(c)(2) and (f)(3), and Business and Professions Code Section 5023 to conduct closed hearings to interview individual applicants for CPA licensure].

C12-020 - Applicant and her employer appeared and presented work papers from her public accounting experience. Applicant was disputing the Certificate of Attest Experience, as submitted. She is currently licensed with general experience.

The work reviewed was complete and no deficiencies were noted. The employer indicated he did not believe the applicant had an understanding of concepts of the requirements of planning and conducting a financial statement audit or performing other attest work that results in an opinion on full disclosure financial statements with minimal supervision as indicated on the Certificate of Attest Experience.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional audit or audit equivalent work experience. Any new experience must be obtained under the supervision of a licensee authorized to sign attest reports on attest engagements. The experience must result in an affirmatively completed Certificate of Attest Experience documenting a minimum of 500 hours of attest experience. A determination will then be made as to whether she will be required to reappear with work papers for the QC's review.

C12-021 - Applicant appeared and presented work papers for her foreign (China) public accounting experience. She has 32.25 months, with a 12-month experience requirement.

The audit was performed under Chinese Generally Accepted Auditing Standards (GAAS) with no reference to US GAAS while the financial statements were prepared under Chinese Generally Accepted Accounting Principles (GAAP) with no reference to US GAAP.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional experience in planning and conducting a financial statement audit resulting in an opinion on full disclosure financial statements. The experience must result in an affirmatively completed Certificate of Attest Experience documenting a minimum of 500 hours of attest experience. A determination will then be made as to whether or not she will be required to reappear with work papers for the QC's review.

C12-022 - Applicant appeared and presented work papers for his government accounting experience. He has 47 months of experience, with a 12-month experience requirement.

The work reviewed was complete and no deficiencies were noted; however, applicant did not prepare full disclosure financial statements.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must provide a full set of financial statements. Any new experience must be obtained under the supervision of a licensee authorized to sign reports on attest engagements and an affirmative Certificate of Attest Experience must be submitted. A determination will then be made as to whether or not he will be required to reappear with the financial statements for the QC's review.

C12-024 - Applicant and her employer appeared and presented work papers for her public accounting experience. She has 13.5 months of experience, with a 12-month experience requirement.

The work reviewed was complete and no deficiencies were noted. The employer acknowledged, however, that the Certificate of Experience was prematurely submitted and that an applicant would not have the experience necessary with the limited number of audit hours the applicant had obtained.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional audit experience and have an affirmatively completed Certificate of Attest Experience submitted. A determination will then be made as to whether or not she will be required to reappear with the work papers for the QC's review.

The firm has been placed on reappearance status.

The following Section 69 reviews took place on June 27, 2012, and are made a part of these minutes.

C12-015 - Applicant and his employer appeared and presented work papers for his public accounting experience. Applicant is currently licensed with general experience.

The employer's understanding of the Certificate of Attest Experience was adequate. The work performed by the applicant was reviewed and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve

C12-001 - Applicant and his employer appeared and presented work papers for his government accounting experience. Applicant is currently licensed with general experience.

The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

ADJOURNMENT

There being no further business to be conducted, the meeting was adjourned at approximately 3:30 P.M. on August 1, 2012. The next meeting of the CPA Qualifications Committee will be held on October 24, 2012.

Fausto Hinojosa, Chair

Prepared by Stephanie Hoffman, Licensing Coordinator

**CALIFORNIA BOARD OF ACCOUNTANCY
INITIAL LICENSING UNIT REPORT
JULY 2012 – SEPTEMBER 2012**

QC Item II.
October 24, 2012

INITIAL LICENSING	July	August	September
CPA Licensure Applications Received by Type *			
Type A	203	268	199
Type B	12	15	14
Type C	30	29	28
Type D	5	4	3
Type E	1	1	1
Total	251	317	245
Processing Time Frames (Days)			
CPA	19	18	26
Applicants Licensed Under			
Pathway 0	0	2	0
Pathway 1A	25	40	29
Pathway 1G	41	55	36
Pathway 2A	67	61	49
Pathway 2G	113	147	101
Total	246	305	215
Firm Applications Received			
Partnership	7	5	3
Corporation	18	14	13
Fictitious Name Permit (Registration)	19	8	11
Total	44	27	27
Processing Time Frames (Days)			
Partnership	7	9	13
Corporation	7	9	13
Fictitious Name Permit (Registration)	7	9	13

**CALIFORNIA BOARD OF ACCOUNTANCY
INITIAL LICENSING UNIT REPORT
JULY 2012 – SEPTEMBER 2012
UNIT ACTIVITIES**

Initial Licensing Unit

- The Initial Licensing Unit is recruiting to fill a vacant Associate Governmental Program Analyst position.
- One Office Technician Retired Annuitant in the Initial Licensing Unit was let go on August 31, 2012. This was the result of the budget compromise between Governor Brown and various unions to require all state agencies to let go of all non-mission critical Retired Annuitants.

***Application Types**

Type A – An applicant who passed the Uniform CPA Exam in California and is applying for licensure as a CPA in California for the first time.

Type B – An applicant who passed the Uniform CPA Exam in a state other than California and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.

Type C – An applicant who passed the Uniform CPA Exam in a state other than California and was issued a valid license to practice public accounting in a state other than California.

Type D – An applicant who previously was licensed as a CPA in California and the certificate was cancelled after five years for nonpayment of license renewal fees.

Type E – An applicant who passed the Canadian Chartered Accountant Uniform Certificate Public Accountant Qualification Examination (CAQEX) of the American Institute of Certified Public Accountants (AICPA) or the International Uniform Certified Public Accountant Qualification Examination (EQEX) of the AICPA and the National Association of State Boards of Accountancy (NASBA).



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QC Item III.
October 24, 2012

Acceptance of 2013 Qualifications Committee (QC) Meeting Dates

Staff: Fausto Hinojosa, Chair, QC

Date: October 24, 2012

Purpose of the Item

The purpose of this item is to discuss the proposed 2013 QC meeting dates. A copy of the 2013 California Board of Accountancy (CBA) Meeting Dates/Locations calendar is attached for your reference.

Action(s) Needed

It is requested that the QC accept and recommend for approval to the CBA the proposed 2013 QC meeting dates.

Background

The dates below are being proposed by staff for the 2013 QC meetings:

- January 23, 2013 Southern California
- April 24, 2013 Northern California
- July 31, 2013 Southern California
- October 23, 2013 Northern California

Comments

None

Fiscal/Economical Impact Considerations

This item does not have a fiscal/economic impact.

Recommendation

Staff recommends that the QC approve the QC meeting dates as proposed.

Attachment

2013 CBA Meeting Dates/Locations Calendar

**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
2013 MEETING DATES/LOCATIONS CALENDAR
(INTERNAL)**

JANUARY 2013

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 SC	25 SC	26
27	28	29	30	31		

FEBRUARY 2013

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

MARCH 2013

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21 NC	22 NC	23
24	25	26	27	28	29	30
31						

APRIL 2013

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2013

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23 SC	24 SC	25
26	27	28	29	30	31	

JUNE 2013

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY 2013

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25 NC	26	27
28	29	30	31			

AUGUST 2013

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2013

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 SC	27 SC	28
29	30					

OCTOBER 2013

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2013

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21 NC	22 NC	23
24	25	26	27	28	29	30

DECEMBER 2013

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

GENERAL LOCATION
NC-NORTHERN CALIFORNIA
SC-SOUTHERN CALIFORNIA

- Deadline for Surname to Executive Unit
- Deadline for Surname to Executive Officer (noon)
- CBA Mailout Date
- Draft Agenda to CBA President
- Action Plan Meeting
- In the Loop Meeting

- CBA OFFICE CLOSED
- CBA MEETING

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QC Item IV.
October 24, 2012

**Discussion Related to Appearances Conducted in Accordance with Title 16,
California Code of Regulations (CCR), Sections 12.5 and 69**

Staff: Dominic Franzella, Licensing Chief

Date: October 5, 2012

Purpose of the Item

The purpose of this item is to facilitate further discussion related to the Qualifications Committee (QC) peer training plan.

Action(s) Needed

The QC is being asked to:

1. Review and approve the list of "Best Practices for Conducting Personal Appearances/Section 69 Reviews" (**Attachment 1**)
2. Provide any additional best practice techniques
3. Determine if "Information on Common Reasons for Deferral" (**Attachment 2**) should be incorporated in the peer training plan

Background

At the April 2011 QC meeting, staff introduced an agenda item regarding the development of a training plan that members could use for appearances conducted in accordance with Title 16, CCR Sections 12.5 and 69. The purpose of the peer training is to establish and document best practices related to the interview format and procedures for current and new members.

At the October 2011 meeting, members provided input on the use of electronic media during personal appearances, the development of instructions for the firms relevant to the completion of the *Certificate of Attest Experience*, and the staff selection process used for a Section 69 review and personal appearances.

At the January and April 2012 meetings, members reviewed and discussed appearance letters that staff send to certified public accountant applicants and employers. In addition, members formulated opening and closing statements for use during the various interviews.

Discussion Related to Appearances Conducted in Accordance with Title 16, California Code of Regulations (CCR), Sections 12.5 and 69

Page 2 of 2

At the August 2012 meeting, members reviewed and discussed a survey related to Section 12.5 and Section 69 appearances. Rather than use the staff-developed survey, members opted to document notes and best practices during the appearances and provide information back to CBA staff.

Comments

Attachment 1 includes comments that were provided by QC members documenting best practices. Additionally, as requested by the QC, staff has gathered information on the common reasons for deferral, which occurred over the past 12 months.

Following the October 2012 QC meeting, staff will incorporate any suggestions provided at the meeting, then compile and insert the final responses along with other best practices identified over the past 18 months into the QC Manual. Staff anticipate that the QC Manual will be presented to members at the January 2013 meeting, drawing conclusion to the topic of peer training.

Fiscal/Economical Impact Considerations

None

Recommendation

None

Attachments

1. Best Practices for Conducting Personal Appearances/Section 69 Reviews
2. Information on Common Reasons for Deferral



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Attachment 1

Best Practices for Conducting Personal Appearances/Section 69 Reviews

Personal Appearances/Section 69 Reviews

1. Review Certificate of Attest Experience (CAE) form to identify which audit and experience to consider.
2. Request copy of the audit reports
3. Review audit report and determine what type of audit was performed.
4. Ask applicant about his/her role in performing the audit and preparing the financial statements.
5. Ask applicant to walk-through the working papers that supports the experience documented on the CAE.
6. Using the CAE and/or audit report as reference, review several areas to determine if the working papers and/or report demonstrate that the applicant followed audit standards in the following areas:
 - Financial statements – look for adequate disclosures, completion of disclosure checklists
 - Audit report – look for appropriate language, completion of quality control documents to ensure the audit reports follow standards
 - Working papers – look for audit plan, audit programs that are signed off as completed and reviewed. Check to see that the applicant is the only preparer of the working paper and that the work was reviewed by a different person (preferably an audit partner, senior manager)
 - Planning materiality, tolerable misstatement
 - Fraud and material misstatement – look for brainstorming session and risk assessments, inquiries of management (assessing risk of material misstatement)
 - Risk assessment procedures – evaluating internal controls at significant account balances and significant transaction level
 - Test of effectiveness of internal controls – designing tests of controls, testing controls and evaluating results and how it impacts the substantive testing
 - Substantive testing – look for audit programs and supporting work in testing significant account balances such as cash, receivables, revenues, liabilities, journal entries, etc
 - Subsequent events, going concern
 - Management representation letters
 - Communication to those charged with governance letters, if applicable

Discussion Related to Appearances Conducted in Accordance with Title 16, CCR, Sections 12.5 and 69

Page 2 of 2

Disputes between an Applicant and Supervisor/Firm

1. Interview the signer alone and obtain an understanding regarding why they completed the form the way they did. This is in efforts of determining whether the signer understands the questions on the form and understands their responsibility as supervisor.
2. Interview the applicant alone to understand why they believe their experience was adequate and why they believe their supervisor should have answered the questions in the affirmative.
3. Interview the signer and the applicant together while reviewing the attest working papers in an effort to understand the nature and quality of the work performed. The interview should resolve the following questions:
 - Did the applicant perform substantive work in all of the required experience areas?
 - Do the working papers support the applicant or the signer with respect to the nature, quality and amount of experience obtained by the applicant?
4. Excuse both the signer and the applicant and confer internally (chair and vice chair) regarding the evidence presented. Make one of the following decisions based on the review:
 - The signer completed the Certificate of Attest Experience form with an adequate understanding of the experience requirements. The working papers do not materially contradict the signer's position.
 - The applicant has a valid complaint. The working papers along with the interview of the signer reveal that the signer does not have an adequate understanding of the experience requirements and the signer is holding the applicant to a level which is higher and beyond the requirements in the regulations.
 - If it is determined that the signer is holding the applicant to a higher standard than required under the regulations, then communicate this fact to the signer and jointly review the regulations with him/her. At this point the signer may decide to change their opinion regarding the applicant's experience and submit a revised certificate of attest experience form with affirmative answers. In rare instances where the signer does not agree with the (chair and vice-chair) assessment, the matter would be referred to the CBA's Enforcement Division.

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**Attachment 2****Information on Common Reasons for Deferral**

Over the last 12 months, 37 applicants have appeared before the QC for personal appearances or as part of Section 69 reviews. Below is the breakdown of types of appearances along with the numbers and reasons for deferral.

23 Public Accounting

- 15 were approved
- 8 were deferred for the following:

Personal Appearances

1. Workpapers lacked evidence of the planning documents. There were insufficient audit hours.

Section 69 Reviews

1. While the work reviewed was complete and no deficiencies were noted, the employer did not believe the applicant had an understanding of concepts of the requirements of planning and conducting a financial statement audit or performing other attest work resulting in an opinion on full disclosure financial statements.
2. Employer acknowledged Certificate of Attest Experience was submitted prematurely and that an applicant would not have the experience necessary with the limited number of audit hours obtained.
3. Hours were exclusively review hours for one employer with no signoffs to identify the work the applicant actually performed. There were limited (minimal) hours on the audit provided by a second employer.
4. Material did not contain full sets of workpapers. There was little, if any, signoffs as to preparer and/or reviewer making it impossible to verify who performed the work. Tax partner did not supervise the applicant but signed the Certificate of Attest Experience.
5. The work reviewed was complete and no deficiencies were noted, however, the hours of experience in planning an audit were in a very narrow area of planning and not broad enough for the supervisor to affirmatively answer the question on the Certificate of Attest Experience.
6. Only one engagement was provided. Partner realized Certificate of Attest Experience was incorrectly completed.

Information on Common Reasons for Deferral

Page 2 of 2

7. Workpapers were not complete. They did not reflect experience in the preparation of and reporting on full disclosure financial statements, nor experience and satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession.

8 Private Industry

- 6 were approved
- 2 were deferred for the following:

Personal Appearances

1. Only internal control workpapers were provided. No financial statements or documentation of planning were presented.
2. Workpapers lacked evidence of a complete audit process. Deficiencies were found in the planning and preparation of financial statements and disclosures.

5 Government

- 3 were approved
- 2 were deferred for the following:

Personal Appearances

1. Applicant did not prepare full disclosure financial statements.
2. Material did not contain full set of financial statements and management representation letter. The documentation was inadequate and did not demonstrate satisfactory knowledge of current standards and pronouncements.

1 Foreign Public Accounting

- 1 was deferred for the following:

Personal Appearance

1. No reference to US GAAP and GAAS.