

Taskforce to Examine Experience for CPA Licensure (Taskforce)

STATE BOARDS OF ACCOUNTANCY EXPERIENCE REQUIREMENT RESOURCE MATERIALS



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ALABAMA*

<p>Experience Requirement:</p>	<p>Experience may include full-time employment by a public accounting firm as a staff accountant or the performance of duties primarily involving the use of financial accounting and auditing skills, the installation of internal control systems, management advisory, financial advisory or consulting skills; or compliance with accounting aspects of tax or regulatory laws (Attachment A).</p> <p>Public: 1 year.</p> <p>Non-Public: 2 years. For qualifying experience in government, the applicant must have been employed by a government agency recognized by the Alabama Board as having the responsibility and organizational structure for performing auditing and accounting functions.</p> <p>Academia: Regulations indicate acceptance with 2 years experience for candidates that have taught courses primarily in the accounting discipline for academic credit at an accredited college or university, but there are presently no procedures.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A letter submitted and signed by the applicant's supervisor is required for all types of experience. Public accounting experience must be signed by a CPA; however non-public accounting does not require a CPA signature.</p> <p>Verification: The Board verifies CPA status through online license lookup. No additional verification is required for non-CPA signers.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews all applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board's website includes information about CPAs and PAs, definitions of certificates and permits to practice (Attachment C), and the difference between active and inactive status. Inactive CPAs and PAs are required to include the word "inactive" in all places in which their designation appears (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODECHAPTER 30-X-5
CONTINUING PROFESSIONAL EDUCATION30-X-5-.06 Annual Permits To Practice And Experience.

(1) Permits to engage in the practice of public accounting shall be issued by the Board to a holder of a certified public accountant certificate issued under the laws of this state to a person who shall have furnished evidence satisfactory to the Board of one year of experience in public accounting, or its equivalent as defined in (2) below. For the purposes of this section "public accounting shall mean full-time employment by a public accounting firm as a staff accountant and supervised by a practicing certified public accountant or registered public accountant holding a valid permit to practice in this or any other state. In addition, experience as a registered public accountant shall qualify as public accounting experience.

(2) The following shall be deemed the equivalent of one year of experience in public accounting: Two years' full-time employment in the accounting field in industry, business, government or college teaching; or any combination of the above; or any combination of the above and experience in public accounting. Such experience in industry, business, government or college teaching must be properly supervised, have sufficient quality and depth, and meet one of the following criteria for the duration of that qualifying experience:

(a) For qualifying experience in industry or business, the candidate must have been employed by a person or entity in the performance of duties primarily involving the use of financial accounting and auditing skills; the installation of internal control systems; the use of management advisory, financial advisory, or consulting skills; or compliance with accounting aspects of tax or regulatory laws.

(b) For qualifying experience in government, the candidate must have been employed by a government agency recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

(c) For qualifying teaching experience, the candidate must have taught courses primarily in the accounting discipline

for academic credit at a college or university accredited by the Southern Association of Colleges and Schools or its regional equivalent.

(3) The following are required for issuing a permit to practice:

(a) Compliance with the continuing education requirement.

(b) Paying the annual fee.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 13, 1991. **Amended:** Filed January 23, 2004; effective February 27, 2004.



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Information current as of 10:45 am on May 22, 2013.

The "Find a CPA, PA or NLO" search engine is updated 2-4 times per month.

Last Name: License Number:

City: OR

State:

NOTE: ALL licensees are required to register annually for the State's fiscal year beginning October 1 and ending September 30.

Licensees with a delinquent status are not registered for the current fiscal year.

2012 Annual Register Order Form

Name	Type	City	ST	Status
JACKSON, ANDREA E	CPA	AUBURN	AL	RETIRED
JACKSON, BOBBY F	PA	BUTLER	AL	ACTIVE
JACKSON, BRADLEY JOSEPH	CPA	THORSBY	AL	ACTIVE
JACKSON, BRIAN JEFFREY	CPA	BIRMINGHAM	AL	DELINQUENT
JACKSON, CHRISTINA CHASE	CPA	ATHENS	AL	INACTIVE - WITH EXPERIENCE
JACKSON, CLIFTON TERRELL	CPA	SPANISH FORT	AL	ACTIVE
JACKSON, EARL G	CPA	FAIRHOPE	AL	RETIRED
JACKSON, ERIN CURRIE	CPA	MONTGOMERY	AL	ACTIVE
JACKSON, GLENDA F	CPA	HOKES BLUFF	AL	RETIRED
JACKSON, HOMER A	CPA	BIRMINGHAM	AL	DECEASED
JACKSON, JASON B	CPA	ORANGE BEACH	AL	ACTIVE



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Name: DOROTHY F SMITH
Address: 1020 LEGACY DR
HOOVER, AL 35242
Phone: 205-991-0663
Employer:
Type: CPA
Certificate#: 6556
Status: INACTIVE - WITH EXPERIENCE
Date Certified: 8/24/1994

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Experience

- The Alabama State Board of Public Accountancy is considered a **two-tier state**. That means an Exam Candidate may pass the CPA examination and still receive a CPA certificate but not a permit/license to practice.
- All CPAs are required to document their work experience before being issued a permit/license to practice.
- For details on the work experience requirements read Accountancy Rule 30-X-5-.06, Continuing Professional Education, Annual Permits To Practice And Experience.

To document work experience, the CPA must request a letter of experience from his or her current employer(s) or previous employer(s). The letter **must** contain the following information:

- Addressed to J. Lamar Harris, CPA, Executive Director
- Start date (mm/dd/yyyy)
- End date (mm/dd/yyyy) or to the present date
- Job title
- Job description
- Full-time or Part-time
- Signature of supervisor (if no supervisor, HR personnel)
- Required to be on company letterhead

If you have any questions concerning work experience, please contact **Teresa Taylor** by e-mail or by phone at 334-242-5700 (In-State WATS 1-800-435-9743).



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

Physical Address
770 Washington Ave., Ste. 226
Montgomery, AL 36104-3807

Mailing Address
PO Box 300375
Montgomery, AL 36130-0375
Telephone: 334-242-5700
Fax: 334-242-2711
www.asbpa.alabama.gov

J. Lamar Harris, CPA
Executive Director

INSTRUCTIONS FOR COMPLETING THE 2012-2013 REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

*Applicable changes in Board laws and rules have been incorporated into these instructions;
You are encouraged to read all instructions since there are several changes.*

ANNUAL REGISTRATION: All Alabama CPAs and PAs are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register annually with the Alabama State Board of Public Accountancy ("the Board"). The only exception is for licensees who have elected retired status previously. You may register by completing and returning the enclosed form accompanied by a check payable to the Alabama State Board of Public Accountancy for the required fee or you may register on-line. Your personal information as it appears on the Board's records has been preprinted for verification and revision as necessary.

On-Line Registration. The link to the on-line registration form can be found on the Board's website at www.asbpa.alabama.gov/registration.htm. Instructions for on-line registration are provided at every step. **American Express, MasterCard and Visa are the only credit cards that can be used for on-line payment!** If registration is done through the internet-based procedure, the paper form should **NOT** be mailed to the Board. Do not register on-line if this is your initial registration; please use the enclosed registration form.

Active Status. CPAs and PAs practicing public accounting in Alabama must obtain an annual permit to practice (active status). The experience required to **qualify initially** for a permit to practice is one year of public accounting or two years in a qualifying accounting position in industry, business, government or college teaching. Your experience must be verified in writing and sent to the Board office by your employer(s). Upon completion and verification of the required experience, you may apply for your initial permit to practice. A **\$75.00** fee for an annual permit to practice, whether initial or renewal, must be submitted to the Board along with the 2012-2013 Registration Form. Continuing Professional Education (CPE) is required for active status and must be reported on the 2012-2013 Registration Form in the section entitled "Continuing Professional Education (CPE) Reporting For The Fiscal Year Ended September 30, 2012." Further details on reporting CPE are on the reverse side of these instructions.

Inactive Status. CPAs and PAs who do not desire an annual permit to practice public accounting (those electing inactive status) or those who are otherwise ineligible for an annual permit must also register with the Board annually. A **\$50.00** fee is required along with the 2012-2013 Annual Registration Form for inactive status. *Effective October 1, 2007, CPAs and PAs who are on inactive status must place the word "inactive" adjacent to their CPA or PA title on any business card, letterhead, or any other document or device, except for their CPA or PA certificate, on which their CPA or PA title appears.* If a CPA or PA on inactive status desires to return to active status, he or she must apply for an annual permit to practice with proof that 40 hours of CPE were obtained for each fiscal year of inactive status, not to exceed 120 hours of CPE. Fifty percent of the hours must be in accounting and auditing courses; 25 percent of the hours must be in tax courses; and all of the hours must be obtained during the three-year period preceding the date of the request for an annual permit to practice. No more than one-half of the hours can be in self-study courses. A CPE catch-up form can be found at www.asbpa.alabama.gov/registration.htm.

Retired Status. CPAs and PAs who are eligible may elect retired status on the 2012-2013 Registration Form with no fee requirement. Effective February 27, 2004, retired status was defined as a licensee who has reached age 55 and is no longer performing any of the duties of public accounting.

WHEN AND HOW TO REGISTER: You must register on an official 2012-2013 Registration Form, a copy of which is enclosed. **IMPORTANT: Original signature and date are required.** Photocopies of the 2012-2013 Registration Form and those downloaded from www.asbpa.alabama.gov/registration.htm are acceptable with an original signature and date. Your registration form and appropriate fee are due in the Board office on October 1, 2012; however, the rules do provide a grace period for filing timely through December 31, 2012. This grace period applies only to submission of the completed forms. CPE must be earned during the fiscal year and completed by September 30, 2012. Please note that only the last four digits of your Social Security number are reflected. All completed registration forms and fees should be mailed to the Alabama State Board of Public Accountancy, P.O. Box 300375, Montgomery, Alabama 36130-0375.

DELINQUENT STATUS: Registration submittals postmarked after December 31, 2012 are considered delinquent. A \$100.00 penalty is due for registrations postmarked from January 1, 2013 through March 31, 2013. The penalty increases to \$500.00 for registrations postmarked April 1, 2013 through September 30, 2013. After that date, disciplinary actions ensue for unpaid fees and penalties; therefore, you are encouraged to file as near the October 1, 2012 due date as possible.

CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012: Alabama CPAs and PAs who hold an annual permit to practice (active status) must complete 40 hours of acceptable CPE during the fiscal year that began on October 1, 2011, and ended on September 30, 2012. At least eight hours must be in accounting and auditing, and no more than eight hours in behavioral courses will be accepted. Other maximum limits include 20 hours a year for self-study, 10 hours for publications authored, and eight hours for technical sessions at professional meetings. CPE hours may not be carried over. CPE completion records should be retained for a minimum of five fiscal years. No CPE hours are required this reporting period for CPAs certified and/or licensed after October 1, 2011. If you cannot meet the CPE requirements by September 30, 2012, due to reasonable cause, please contact the Board office to formalize a CPE completion schedule.

There are three categories on the reverse side of the Registration Form for detailing the CPE you completed for the fiscal year ended September 30, 2012: Professional Development Programs, Seminars, and Educational Classes Attended; Correspondence or Individual Study Programs; and Speaker, Discussion Leader or Instructor. Each category has been annotated with applicable information from the rules to assist you in completion of the categories. Summary totals from these three categories should be entered on the front side of the form in the subsection entitled *CPE earned by Alabama standards*.

The section entitled *CPE claimed by reciprocity* has been included to implement the CPE Reciprocity agreements between the Alabama, Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, and Tennessee Boards of Public Accountancy. This portion of the form is applicable only to Alabama CPAs who hold valid CPA certificates issued by those states and are domiciled in or whose principal office is located in the issuing state. If applicable to you, fill in your Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee CPA Certificate number on the blank provided and check the box next to the appropriate state. If you are eligible to claim CPE by reciprocity, you are not required to complete the subsection entitled *CPE earned by Alabama standards* or detail your CPE courses on the reverse side of the form.

Board rules related to earning and reporting CPE can be found at
<http://www.asbpa.alabama.gov/rules.htm>

SOLE PROPRIETORSHIPS: Sole proprietorships were added to the firm definition by Act 95-516 of the Alabama Legislature effective July 31, 1995. If you are practicing as a sole proprietorship, you must register annually as an individual CPA or PA and as a firm. Annual Firm Registration Forms are mailed only to those firms currently registered with the Board. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm, and obtain a firm permit to practice for 2012-2013.

ADDRESS CHANGES: Board rules require that you notify us in writing within 30 days of any change of address and/or change in your business affiliation. Such changes can be either mailed or faxed (334-242-2711) to the Board office. There is also an on-line change of information form at www.asbpa.alabama.gov/change%20of%20info.htm.

OTHER REGISTRATION REQUIREMENTS: In addition to registering with the Board, Section 40-12-71 of the Code of Alabama 1975 requires Certified Public Accountants engaged in the practice of public accounting to obtain an annual license (\$25 fee) at the office of the county probate judge or other county licensing agency. Details of this law may be found at www.asbpa.alabama.gov/laws.htm.

ALASKA

<p>Experience Requirement:</p>	<p>Experience must include experience in providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.</p> <p>Public: For applicants with a baccalaureate degree with an accounting concentration, 2 experience points are required. For applicants without a baccalaureate degree, 6 experience points are required.</p> <p>2 points are earned for each year of public experience.</p> <p>Experience must include 500 hours of work performing attest functions under the direct supervision of a certified public accountant. Compilations do not qualify as attest functions.</p> <p>Non-Public: The total point requirement and acceptable types and hours of experience for applicants with non-public experience are identical to the public experience requirements. However, only 1 1/3 points are earned for each year of non-public experience.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Required (attest license only).</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through written certification using a supervisor verification form (Attachment B).</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews all applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website includes definitions of active/inactive status for licenses (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

STATE OF ALASKA
Department of Commerce, Community, and Economic Development
Division of Corporations, Business and Professional Licensing
Alaska State Board of Public Accountancy
 550 West 7th Avenue, Suite 1500, Anchorage, AK 99501
 (907) 269-4712
 E-mail: license@alaska.gov

APPLICATION FOR CPA LICENSURE
CPA SUPERVISOR VERIFICATION

In order to verify your experience under the supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA is certified and permitted to engage in the practice of public accountancy. You are advised to check with that board before forwarding this form to determine if there is a fee or if additional requirements need to be met before the information will be released.

SECTION A. To be completed by applicant

After completing Section A, submit this form for verification to the State Board of Accountancy where the supervising CPA holds a certificate/license/permit to practice public accounting.

Please type or print legibly:

Applicant's Last Name	First Name	Middle Initial	Maiden Name
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SUPERVISING CPA INFORMATION	
Name of Direct Supervisor	Name of Firm/Company
CPA License Number	State of Issuance
Duration of Supervised Experience: From: _____ To: _____	
Date	Date

SECTION B.

TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY WHERE THE ABOVE SUPERVISING CPA IS CERTIFIED AND PERMITTED TO ENGAGE IN THE PRACTICE OF PUBLIC ACCOUNTING, AND MAILED DIRECTLY TO THE ALASKA BOARD OF PUBLIC ACCOUNTANCY AT THE ABOVE ADDRESS.

By completion of this form, I acknowledge that the above-referenced supervisor was certified/licensed/permitted to engage in the practice of public accounting during the period(s) specified above:

I certify that _____, license number _____ in the state of _____ held a certificate/license/permit to engage in the practice of public accounting during the period(s) specified above.

Comments: _____

OFFICIAL BOARD SEAL

 Board

 Board Official Signature

 Title

 Date

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY
CERTIFICATION OF QUALIFYING EXPERIENCE IF APPLYING BY RECIPROCITY**

An applicant for Reciprocal Certification must have four years of experience in the practice of **Public Accounting**, or its equivalent, as defined by the Board. The four years must occur after the applicant passes the Uniform CPA Examination and within the ten years immediately preceding the application.

This form is essential to the application you are filing with this Board. Before your application can be considered for approval the information requested below must be completed by an employer, partner, or other person who can testify to your practice as a certified public accountant. If you are applying under the equivalency standards as defined in 12 AAC 04.165 (d)(2), this form must be completed by a CPA licensed in a state. Forward this form to the appropriate person. They will complete the remainder of this form and return it directly to this agency. **(Copy the form as needed before completing Section A.)**

SECTION A - To be completed by applicant (Please type or print legibly):

FULL NAME of Applicant: _____
First
Middle
Last

Period of Employment:

FULL TIME: From _____ To _____ Mo. Day Yr. Mo. Day Yr.	PART TIME: From _____ To _____ Mo. Day Yr. Mo. Day Yr.
Full time is at least 35 hours per week per 12 AAC 04.180(f)	Hours per week: _____ Total Hours: _____ Qualifying part time experience must be a minimum of 20 hours per week.

SECTION B – To be completed by employer, partner, or other person who can verify applicant’s practice:

Briefly describe applicant's job duties and responsibilities: _____

I CERTIFY THAT THE ABOVE-NAMED APPLICANT HAS BEEN EMPLOYED BY THIS FIRM FOR THE PERIOD INDICATED HEREIN.

Firm Name: _____ Type of Firm: _____

Address: _____

Business Telephone: _____

 Date Signed (Current Date) Signature

 CPA License Number Printed Name

 State of Issuance Title

Please return this form directly to:
 Department of Commerce, Community, and Economic Development
 Alaska State Board of Public Accountancy
 550 West 7th Avenue, Suite 1500
 Anchorage, AK 99501
 (907) 269-4712

State of Alaska > Commerce > Professional Licensing > PL Search

Professional License Details

Name: J SCOTT JONES
DBA:
License Number: 2216
License Type: IS A CERTIFIED PUBLIC ACCOUNTANT
Status: LICENSE
Address: 1110 WEE BURN DRIVE JUNEAU AK 99801
Expiration Date: 12/31/2013
Current Issue Date: 12/27/2011
First Issue Date: 12/04/2006
Additional Info:

Contact Phone: (907) 465-2550 Email Professional Licensing



Professional License Search

State of Alaska >Commerce >Professional Licensing > Professional License Search

This database contains over 30,000 occupational/professional licenses issued by the Alaska Division of Corporations, Business and Professional Licensing and its licensing boards.

State business licenses are not included. There is a separate business license search.

Red indicates an Expired License; Green indicates Retired Status. Information displayed under the search program is immediately updated whenever a change is made to the record by the Division of Corporations, Business and Professional Licensing. HOWEVER, please be aware that board/licensing actions taken against a license may not appear on this site until a few weeks after they are taken due to effective dates, appeals or other administrative processes.

Only the first 500 licensees found through the "Professional License Search" are displayed.



PRIMARY SOURCE VERIFICATION: The professional license on-line search reflects real time license information as it relates to License Number, License Type, Expiration Date, Current Issue Date, and First Issue Date. This information is valid as of the moment it is viewed. Enforcement actions require a longer processing time and will be recorded to the database upon completion of processing.

License holders or agencies that require a complete license verification in writing must submit a written request to the division along with a \$20.00 verification fee.

[Click here for the Request for License Verification form, #08-4222](#)

You may download the entire list (or selected types) of licensees, free of charge, at the following link.

[➤ Download Licensing Data](#)

Disclaimer:

The Division of Corporations, Business and Professional Licensing provides the information on this website as a service to the public. The division has attempted to insure that the information contained in this electronic document is as accurate as possible. Only authorized staff from the Division of Corporations, Business and Professional Licensing, have access to modify the data provided.

For individuals who have had a licensing action, a notation should be reflected on their website record as "This license has been the subject of a formal agreement, order or disciplinary action. Contact the division for more information." The division makes no guarantee that such action will appear on this website and further, we make no warranty or guarantee of the accuracy or reliability of the content of this website or the content of any other website to which it may link.

Assessing the accuracy and reliability of the information obtained from this website is solely the responsibility of the user. The division shall not be responsible or liable for any errors contained herein or for any damages resulting from the use of the information contained herein.

Contact the Division Webmaster

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- [Notices of Proposed Regulations](#)



Applications may be viewed and printed with Adobe Acrobat Reader 6.0 or higher. If you do not have Adobe Acrobat Reader 6.0 or higher, please click on the Adobe logo and download the free software now. If you are unable to view or download an application, please contact us by telephone or e-mail. Providing your complete mailing address will enable us to mail you the application.

Other application forms may be mailed to you or picked up at a division office. Completed applications must be signed and submitted to the division with the appropriate fees.

AUDIOLOGISTS AND HEARING AID DEALERS Board Code: AUD

License Type: Description of Type:
 A Is A Licensed Audiologist
 D Is A Licensed Hearing Aid Dealer

CHIROPRACTORS Board Code: CHI

License Type: Description of Type:
 C Is A Licensed CHIROPRACTIC PHYSICIAN
 L Is A Chiropractic Physician Who holds a Temporary Permit for Locum Tenens Practice
 S Is A Chiropractic Physician Who holds a courtesy license to practice for a special event only
 T Is A Temporarily Permitted CHIROPRACTIC PHYSICIAN- Per AS 08.20.160

COLLECTION AGENCY Board Code: COA

License Type: Description of Type:
 A Is A Licensed COLLECTION AGENCY
 B Is A Licensed COLLECTION AGENCY BRANCH OFFICE
 O Is A Licensed COLLECTION AGENCY OPERATOR

CONSTRUCTION CONTRACTORS Board Code: CON

License Type: Description of Type:
 E Is A Registered General Contractor without Residential Contractor Endorsement
 G Is A Registered General Contractor with Residential Contractor Endorsement
 M Is A Registered Mechanical Contractor
 S Is A Registered Specialty Contractor

PUBLIC ACCOUNTANTS Board Code: CPA

License Type: Description of Type:
 G Holds An OUT-OF-STATE PERMIT
 I Is A CERTIFIED PUBLIC ACCOUNTANT
 L Holds A Permit To Practice Public Accounting As A LIMITED LIABILITY COMPANY
 P Is A Licensed PUBLIC ACCOUNTANT
 R Holds A Permit To Practice Public Accounting As A PARTNERSHIP
 S Holds A Permit To Practice Public Accounting As A CORPORATION

CONCERT PROMOTERS Board Code: CPR

License Type: Description of Type:
 C Is A Registered Concert Promoter

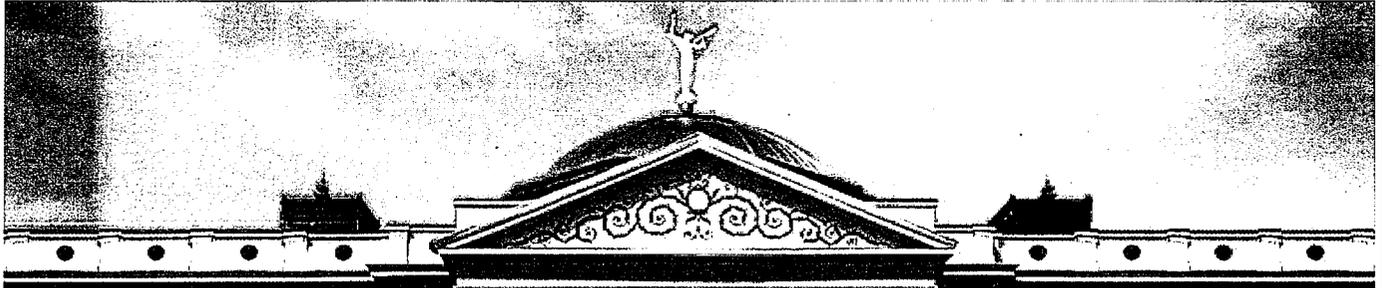
Board Code: CS1

License Type: Description of Type:
 A Is A Temporarily Licensed General Contractor per AS 25.27.244(d)
 B Is A Temporarily Licensed Specialty Contractor per AS 25.27.244(d)
 C Is A Temporarily Licensed Physician per AS 25.27.244(d)
 D Is A Temporarily Licensed Barber per AS 25.27.244(d)
 E Is Temporarily Licensed To Hold A RESIDENTIAL CONTRACTOR ENDORSEMENT per AS 25.27.244(d)
 F Is A Temporarily Licensed Assistant Guide per AS 25.27.244(d)
 G Is A Temporarily Licensed Class A Assistant Guide per AS 25.27.244(d)
 H Is A Temporarily Licensed Paramedic per AS 25.27.244(d)
 I Is A Temporarily Licensed Chiropractor per AS 25.27.244(d)
 J Is A Temporarily Licensed Nurse Aide per AS 25.27.244(d)
 K Is A Temporarily Licensed Registered Guide per AS 25.27.244(d)
 M Is A Temporarily Licensed Electrical Administrator per AS 25.27.244(d)
 N Is A Temporarily Licensed HAIRDRESSER per AS 25.27.244(d)
 O Is A Temporarily Licensed Esthetician (Skin Care Only) per AS 25.27.244(d)
 P Is A Temporarily Licensed Instructor per AS 25.27.244(d)
 Q Is A Temporarily Licensed Land Surveyor per AS 25.27.244(d)
 R Is A Temporarily Licensed Professional Civil Engineer per AS 25.27.244(d)

ARIZONA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting, through services including accounting, recording and summarizing financial transactions, analyzing and verifying financial information, examining, reviewing and reporting on financial statements, reporting financial results to an employer, clients or other parties and rendering attestation, tax and management advisory services to an employer, client, or other parties defined in A.R.S. 32-701(11) (Attachment A).</p> <p>Public: 1 year (1,500 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A notarized experience form is required for all types of experience and must be signed by the supervising CPA or a non-licensee with the equivalent education and experience of a CPA that has been Board approved (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup. Non-CPA supervisors are required to submit a resumé and description of work experience.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>Yes. The Certification Advisory Committee reviews all applicants (Attachment C).</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment D). The Board website includes Frequently Asked Questions (FAQs) to consumers regarding CPAs and CPA firms (Attachment E).</p>

*Two-Tier States are indicated with an asterisk.



Fifty-first Legislature - First Regular Session

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32-701. Definitions

In this chapter, unless the context otherwise requires:

1. "Accredited institution" means any public or private regionally or nationally accredited college or university that is accredited by an organization recognized by the council for higher education accreditation or its successor agency.
2. "Attestation" or "attest function" means the issuance by a registrant of a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.
3. "Board" means the Arizona state board of accountancy established by section 32-702.
4. "Certified public accountant" means an individual who has been issued a certificate of authority by the board to practice as a certified public accountant, including an individual on inactive status.
5. "Conviction" means a judgment of conviction by any state or federal court of competent jurisdiction in a criminal cause, regardless of whether an appeal is pending or could be taken, and includes any judgment or order based on a plea of no contest.
6. "Disciplinary action" means any other regulatory sanctions imposed by the board in combination with, or as an alternative to, revocation or suspension of a certificate or registration, including the imposition of:
 - (a) An administrative penalty in an amount not to exceed two thousand dollars for each violation of this chapter or rules adopted pursuant to this chapter.
 - (b) Restrictions on the scope of registrants' accounting practice, including, without limitation, restriction of audit or attest function practice, restriction of tax practice or restriction of management advisory practice.
 - (c) Peer review and professional education requirements.
 - (d) A decree of censure.
 - (e) Probation requirements best adapted to protect the public welfare that may include a requirement for restitution payments to accounting services clients or to other persons suffering economic loss resulting from violations of this chapter or rules adopted pursuant to this chapter.
 - (f) Reimbursement of the board's costs of investigations and proceedings initiated under this chapter.
7. "Federal securities laws" means the securities act of 1933, the securities exchange act of 1934, the public utility holding company act of 1935 and the investment company act of 1940, as amended.
8. "Firm" means a business organization that is engaged in the practice of accounting and that is established under the laws of any state or foreign country, including a sole practitioner, partnership, professional corporation, professional limited liability company, limited liability company, limited liability partnership or any other entity recognized by the board that has met the applicable requirements contained in sections 32-731 and 32-732.
9. "Letter of concern" means an advisory letter to notify a registrant that, while the evidence does not warrant disciplinary action, the board believes that the registrant should modify or eliminate certain practices and that continuation of the activities that led to the evidence being submitted to the board may result in board action against the registrant. A letter of concern is not a disciplinary action.
10. "Limited reciprocity privilege" means the permission to practice as a certified public accountant in this state pursuant to section 32-725 for an individual whose principal place of business is outside of this state.
11. "Practice of accounting" means providing any accounting services, including recording and summarizing financial transactions, analyzing and verifying financial information, examining, reviewing and reporting on financial statements, reporting financial results to an employer, clients or other parties and rendering attestation, tax

- and management advisory services to an employer, clients or other parties.
12. "Principal place of business" means the office designated by the individual or firm as the principal location for the practice of accounting.
13. "Public accountant" means an individual who has been issued a certificate of authority by the board to practice as a public accountant, including an individual on inactive status.
14. "Reciprocity" means the issuance of a certificate by the board to an individual to practice as a certified public accountant in this state as provided by section 32-724.
15. "Related courses" means:
- (a) Business administration.
 - (b) Statistics.
 - (c) Computer science, information systems or data processing.
 - (d) Economics.
 - (e) Finance.
 - (f) Management.
 - (g) Business law.
 - (h) College algebra or more advanced mathematics.
 - (i) Advanced written communication.
 - (j) Advanced oral communication.
 - (k) Ethics.
 - (l) Other courses closely related to the subject of accounting and satisfactory to the board.
16. "Restricted financial services" means the following services rendered by the holder of a certificate issued by the board:
- (a) Audits or other engagements performed in accordance with the statements on auditing standards adopted by the American institute of certified public accountants.
 - (b) Reviews of financial statements performed in accordance with the statements on standards for accounting and review services adopted by the American institute of certified public accountants.
 - (c) Attestation engagements performed in accordance with the statements on standards for attestation engagements adopted by the American institute of certified public accountants.
 - (d) The preparation and issuance of audit reports as required by the Sarbanes-Oxley act of 2002 (P.L. 107-204; 116 Stat. 745) or the rules of the securities and exchange commission.

State of Arizona Certificate of Experience (Cont.)

Level of work product

1. Does the candidate have experience providing (please check one or more):
- evaluation, recording and summarizing accounting records
 - auditing
 - preparing financial summaries
 - taxation assistance
 - management advisory services
2. Has the candidate had experience **examining** financial statements, per R4-1-343(A)(3); i.e. critical inquiry and analysis of balance sheets, income statements, cash flow statements, tax returns, etc. If you have answered yes, describe candidate's experience below.
- Yes No

3. Has the candidate had experience **reporting** on financial statements by expressing an opinion, per R4-1-343(A)(4); i.e. oral or written communication of results of examination to employer, client or third party. If you have answered yes, describe candidate's experience below.
- Yes No

(PLEASE USE ADDITIONAL PAGES IF NEEDED)

I certify that the above is based on my personal observation and is true and correct to the best of my knowledge and belief:

Print Name _____ Title _____
Signature _____ Date _____
*Certificate/License # _____ Date issued _____ State _____

* If not a CPA, please provide a resume & description of experience.

SUBSCRIBED and sworn to before me this _____ day of _____, 20_____

Notary Public _____ Commission Expires _____

For staff use only:

Path: [Home](#) > [AboutUs](#) > Committee Members

Pursuant to A.R.S. § 32-703(B)(10) the Arizona Board of Accountancy may appoint committees or individuals as it considers necessary to advise or assist the board in administering and enforcing Chapter 6 – Certified Public Accountants of Title 32 – Professions and Occupations. These committees and individuals serve at the pleasure of the board. There are six committees comprised of dozens of terrific public servants that help the Board and its staff, fulfill its mission in an efficient and cost effective manner and give back to the CPA profession. The Arizona Board of Accountancy has the following committees:



- [Accounting and Auditing Standards Committee](#)
- [Tax Practice Committee](#)
- [Peer Review Oversight Advisory Committee](#)
- [Law Review Committee](#)
- [Certification Advisory Committee](#)
- [Continuing Professional Education Advisory Committee](#)

Accounting & Auditing Standards Committee

Pursuant to A.A.C. R4-1-115, The Accounting and Auditing Standards Committee investigates matters concerning accounting reports, taxation and other areas of public accounting as the Board deems appropriate. This committee evaluates investigation files referred by the Board, hold voluntary interviews and make advisory recommendations to the Board concerning settlement, dismissal or other disposition of the reviewed matter.

Stephen T. Harris, CPA	Chairperson	Term Expires June 30, 2017
Andreas D. Coumides, Jr, CPA	Member	Term Expires June 30, 2017
Brian R. Lee, CPA	Member	Term Expires June 30, 2016
Christopher A. Lutes, CPA	Member	Term Expires June 30, 2013
Jennifer J. Phillips, CPA	Member	Term Expires June 30, 2013
James C. Sell, CPA	Member	Term Expires June 30, 2015
Steven L. Tait, CPA	Member	Term Expires June 30, 2015
Scott T. Wallace, CPA	Member	Term Expires June 30, 2015
Melinda A. Xanthos, CPA	Member	Term Expires June 30, 2017

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Tax Practice Committee

Pursuant to A.A.C. R4-1-115, The Tax Practice Committee investigates matters concerning accounting reports, taxation and other areas of public accounting as the Board deems appropriate. This committee evaluates investigation files referred by the Board, hold voluntary interviews and make advisory recommendations to the Board concerning settlement, dismissal or other disposition of the reviewed matter.

Stephen J. Rodis, CPA	Chairperson	Term Expires June 30, 2013
Robert H. Berberian, CPA	Member	Term Expires June 30, 2014
R. Gregory Blake, CPA	Member	Term Expires June 30, 2017
Sharon F. Erickson, CPA	Member	Term Expires June 30, 2013
Michael J. Holt, CPA	Member	Term Expires June 30, 2014
Jon W. Mitchell, CPA	Member	Term Expires June 30, 2017
Michael P. O'Malley, CPA	Member	Term Expires June 30, 2017
Christina C. Roderick, CPA	Member	Term Expires June 30, 2015
Anne V. Roediger, CPA	Member	Term Expires June 30, 2014

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Peer Review Oversight Advisory Committee

Pursuant to A.A.C. R4-1-115.03, the Peer Review Oversight Advisory Committee's (PROAC) primary purpose is to assist and advise the Board on matters relating to the peer review program. PROAC reports to the Board on the program's effectiveness and the status of participating firms' compliance with A.A.C. R4-1-454.

Timothy R. Coffey, CPA	Chairperson	Term Expires June 30, 2017
Douglas L. Ball, CPA	Member	Term Expires June 30, 2016
Julie P. Cauich, CPA	Member	Term Expires June 30, 2014
Dominic J. Celico, CPA	Member	Term Expires June 30, 2013
Eve Devolites, CPA	Member	Term Expires June 30, 2014
William (Chuck) Heimerdinger, CPA	Member	Term Expires June 30, 2014
Gary J. Wood, CPA	Member	Term Expires June 30, 2014

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Law Review Advisory Committee

Pursuant to A.A.C. R4-1-115.01, the Law Review Advisory Committee (LRC) assists the Board in the evaluation of the Board's statutory and regulatory provisions. The LRC makes recommendations, which the Board may accept, reject, or modify.

Gary L. Freed, CPA	Chairperson	Term Expires June 30, 2014
Roger L. Cohen, Esq	Member	Term Expires June 30, 2014
George Coleman, Esq	Member	Term Expires June 30, 2014
Michael T. Daggett, CPA	Member	Term Expires June 30, 2015
Loretta Peto, CPA	Member	Term Expires June 30, 2015
John C. Todd, II, CPA	Member	Term Expires June 30, 2014
VACANT	Member	

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Certification Advisory Committee

Pursuant to A.A.C. R4-1-116, the Certification Advisory Committee's primary purpose is to evaluate applications for candidates applying for the Uniform CPA Exam and for certification. Application packets include transcripts and supporting documentation, which are used to verify the statutory requirements of exam and certification candidates.

Vicki L. Rios, CPA	Chairperson	Term Expires June 30, 2013
Gayathri D. Bala, CPA	Member	Term Expires June 30, 2016
Teresa B. Finley, CPA	Member	Term Expires June 30, 2014
Debra A. Hunter, CPA	Member	Term Expires June 30, 2015
Nancy S. Maurer, CPA	Member	Term Expires June 30, 2013
B.J. Morley, CPA	Member	Term Expires June 30, 2016
Sharron E. Walker, CPA	Member	Term Expires June 30, 2017

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Continuing Professional Education Advisory Committee

Pursuant to A.A.C. R4-1-115.02, the CPE Committee's primary purpose is to assist in the evaluation of continuing professional education (CPE). The Committee advises the Board on issues including CPE Programs and individual registrants' compliance with the CPE requirements as found in A.A.C. R4-1-453.

Anne Cornelius, CPA	Chairperson	Term Expires June 30, 2013
Freddy Bedoya, CPA	Member	Term Expires June 30, 2016
Laura G. Belval, CPA	Member	Term Expires June 30, 2017
John Cotton, CPA	Member	Term Expires June 30, 2015
Todd Jason, CPA	Member	Term Expires June 30, 2013
A. Carter Smitherman, CPA	Member	Term Expires June 30, 2015
Matthew J. Waller, CPA	Member	Term Expires June 30, 2016

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Search

Path: [Home](#) > [CPADirectory](#) > Certificate Directory

Welcome: Guest

Search results as of 5/29/2013 1:47:22 PM

for Individuals:

Category = Criteria =

Tip: You can re-sort this list by clicking on column headings.

 [STATUS DEFINITIONS](#)

Snow Capped Black Hills Mountains Prescott Arizona

The certificate status reflects only the latest status and does not reflect historical Board actions. For instance, a certificate can currently be in "active" status even though the certificate holder may have been in another status such as "probation" or "suspension" in the past. Please call the Board office at (602) 364-0804 if you're interested in historical disciplinary actions. CPAs and firms are regulated separately so searches/inquiries on both entities, if applicable, would provide better information.

This directory only lists certificates that the Board is currently regulating or have regulated in the last ten years. Call our office to inquire about CPAs that have not been regulated in over ten years.

<u>Certificate #</u>	<u>Last Name</u>	<u>First Name</u>	<u>Middle</u>	<u>Suffix</u>	<u>Status Name</u>	<u>Issued</u>	<u>City</u>	<u>State</u>
15677	SMITH	ADAM			Active	02/08/2010	Portland	OR
9839	SMITH	ALIX			Active	04/22/1996	Scottsdale	AZ
7146	SMITH	AMBER	W.		Active	07/09/1990	Plymouth	MN
12275	SMITH	ANGELA	L.		Active	05/13/2002	Lincoln	CA
15815	SMITH	ANTHONY			Active	05/03/2010	Mesa	AZ
6036	SMITH	BARBARA	SUSAN		Active	04/18/1988	Phoenix	AZ
11204	SMITH	BARBARA	I.		Expired	07/12/1999	Gilbert	AZ
12558	SMITH	BERNARD	DENNIS		Active	02/18/2003	Christ Church	
9123	SMITH	BRADLEY	A.		Active	12/05/1994	Phoenix	AZ
4915	SMITH	BRENDA	KROSS		Active	12/16/1985	Tempe	AZ
7802	SMITH	BRIAN	J.		Active	02/18/1992	Sun Lakes	AZ
9124	SMITH	BRUCE	HENRY		Active	12/05/1994	Chandler	AZ
8278	SMITH	BRUCE	LOWELL		Suspended	04/19/1993	Mesa	AZ
16223	SMITH	CAMDEN	R.		Active	06/06/2011	Phoenix	AZ
15366	SMITH	CAROL	E.		Active	05/04/2009	Concho	AZ
9507	SMITH	CAROL	A.		Active	10/23/1995	Yuma	AZ
4916	SMITH	CHARLES	ROBINSON		Active	12/16/1985	San Antonio	TX
10228	SMITH	CHRIS			Active	02/10/1997	Scottsdale	AZ
628	SMITH	CLARENCE	JAMES	JR.	Deceased	07/30/1962	Phoenix	AZ
10303	SMITH	CRAIG	J.		Active	04/21/1997	Cave Creek	AZ

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Welcome: Guest

These are frequently asked questions by the general public about CPAs and CPA firms:

[How do I know if there are any complaints or disciplinary action\(s\) against my CPA?](#)

[What is within the Board's jurisdiction to investigate?](#)

[What is not within the Board's jurisdiction to investigate?](#)

[What is the difference between a title state and a practice state?](#)

[What is the Board's authority regarding complaints?](#)

[When should I file a complaint?](#)

[How do I file a complaint against my CPA?](#)

[Can I submit a complaint anonymously?](#)

[What if my complaint involves more than one CPA or a CPA firm?](#)

[What if my accountant claims to be a CPA and I find out that he/she is not a CPA?](#)

[What is involved in the investigative process?](#)

[When does a complaint become available to the public?](#)

[How long will it take to resolve my complaint?](#)



Autumn, Packard Ranch,
Verde River and Sycamore Canyon meet

How do I know if there are any complaints or disciplinary action(s) against my CPA?

The following is a link to the board's CPA directory which will provide the status of an individual CPA or firm. Complaints against CPAs or firms are not always public. However, if a complaint results in a citation or discipline against a licensee, the citation or discipline is a public record. However, the directory does not currently provide information regarding current or past discipline. You may obtain a copy of any public discipline by filling out a [public records request form](#).

[CPA Directory](#)

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What is within the Board's jurisdiction to investigate?

The Board only has the ability to investigate complaints that include, but are not limited to, allegations that a CPA is or may be in violation of the Board's statutes, rules, other State of Arizona statutes or rules applying to professional or financial conduct, any federal or state laws involving criminal conduct and standards or procedures of national professional accounting organizations. Some of the complaint categories include, but are not limited to, the following:

1. Independence, integrity and objectivity;
2. Competence and adherence to technical standards;
3. Confidentiality and records disposition;
4. Violation of accountancy rules, fiduciary duty or trust;
5. Advertising and solicitation practices;
6. Form of practice and use of the CPA designation;
7. Ethical or moral violations; and/or
8. Conviction of a felony or any crime reasonably to the practice of accounting.

In addition, a CPA's self reporting; pursuant to A.A.C. R4-1-456, of a criminal conviction; final judgment in a civil or administrative proceeding; and/or a suspension or revocation of the right to practice before the federal Securities and Exchange Commission, the Internal Revenue Service, or any other state or federal agency, which would warrant an examination into the character and fitness of the registrant, shall constitute reasonable cause to open an investigation file.

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What is not within the Board's jurisdiction to investigate?

The Board does not have authority to regulate fees charged by its licensees. Therefore, the Board cannot decide whether an accountant's fee for services is reasonable. The Board does not have the ability to investigate fee disputes, nor does the Board have the ability to investigate accountants who are not CPAs.

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What is the difference between a title state and a practice state?

A title state only regulates CPAs and the use of the CPA designation. In addition to regulating CPAs and the use of the designation, a practice state also regulates the practice of accounting. Arizona, North

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Carolina and Wyoming are title states.

What is the Board's authority regarding complaints?

Arizona laws define the Board's authority. The Board's authority is limited to disciplining registrants, when a violation of the Board's statutes, rules of CPA standards has occurred. The filing of a complaint with the Board does not prohibit you from concurrently filing a civil action lawsuit.

The Board or its staff cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in a given situation, or give you a list of attorneys' names. If you do not have an attorney and wish to hire one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the Board. [top](#)

When should I file a complaint?

Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication between the parties. However, when you cannot resolve a problem, and you believe a violation of the Board's statutes, rules or CPA standards has occurred, you may choose to file a complaint with the Board. The Board investigates complaints based upon substantial and tangible facts relating to specific violations of the Board's regulations. [top](#)

How do I file a complaint against my CPA?

The Board has developed a standard complaint form to assist complainants in providing minimum information required before the investigative process can begin. You can find the form on the board's website and submit the form through mail or fax. You may also choose to supplement the complaint form with a more detailed letter describing your allegations. [top](#)

Can I submit a complaint anonymously?

Yes. The Board will review complaints that are submitted anonymously. However, you will not be kept informed of the progress of the complaint unless you contact the Board's office periodically on your own. Further, the Board may not be able to effectively investigate cases that request the identity of the complaining party be kept confidential. In the event the Board institutes a formal disciplinary action against the CPA, it may be required to disclose the identity of the complaining party. [top](#)

What if my complaint involves more than one CPA or a CPA firm?

If you wish to submit multiple complaints about more than one licensee, complete a separate form for each license holder. Please submit any additional information such as engagement letters, tax returns, police reports and news articles along with your complaint to help assist with the investigative process. [top](#)

What if my accountant claims to be a CPA and I find out that he/she is not a CPA?

If someone is holding himself or herself out as a CPA and they are not; it is a violation of A.R.S. § 32-747. Please provide written proof to the board's office that includes documentation showing the illegal use of the CPA designation. [top](#)

What is involved in the investigative process?

Every complaint the Board receives will be responded to with written confirmation. Once a complaint is deemed to be within the Board's jurisdiction, the Board's staff assigns a file number to the complaint and assigns the file to one of two investigative advisory committees; Accounting and Auditing Standards Committee or Tax Practice Committee. In addition, an investigative reviewer may be assigned to prepare investigative reports, which may include interviews of the complainant, the CPA, and other persons that contribute to the final disposition of the complaint.

The investigative process includes two phases of review; initial analysis and open investigation. During the initial analysis phase, the details and records of the complaint and investigation are kept confidential pursuant to A.R.S. § 32-749(D). If, after the initial analysis phase, the Board opens an investigation file, the details and records of the complaint and investigation remain confidential, however the knowledge that a complaint or investigation is pending and the nature of the complaint shall be public.

At the conclusion of the investigation, the assigned advisory committee may recommend that the Board do one of the following:

1. Dismiss the complaint, with no violations;
2. Issue an administrative letter of concern, which is confidential and non-disciplinary;
3. Offer a disciplinary order that may include probation, suspension, relinquishment, revocation, restitution, administrative penalties, additional continuing professional education, reimbursement of Board investigative costs and/or other sanctions designed to best protect the [top](#)

- public and rehabilitate the registrant; or
4. File a complaint and notice of hearing.

When does a complaint become available to the public?

A complaint becomes public once the Board has opened an investigative file and/or when the Board has imposed discipline against the licensee, excluding administrative letters of concern which are non-disciplinary. During an on-going investigation, the veracity of the complaint remains confidential until the final outcome has been completed by the Board.

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How long will it take to resolve my complaint?

It is the goal of the Board to conclude investigations of all complaints expeditiously. In an effort to provide the CPA with his/her right to proper due process, correspondence is transmitted to the CPA(s) who is/are the subject of the investigation informing them of the progress of the investigation. Complainants are kept informed of the progress of the investigation within the limitations of A.R.S. § 32-749 which is the statute regarding confidentiality of information. Generally, complaints are complete within an average of six to nine months.

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ARKANSAS

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting, through services including any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills.</p> <p>Public: 1 year experience (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, provided that teaching is full-time in accounting courses at an accredited college or university.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by the supervising CPA. The form is only available to individuals with an application on file.</p> <p>Verification: The Board verifies the CPA status through online license lookup.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>The Board reviews all applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment A). The Board website includes rules and definitions regarding inactive status (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.



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Type Key

CPA Certified Public Accountants
PA Public Accountants
CPPA Corporation & Partnership PAs
CPCPA Corporation & Partnership CPAs

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	Name	Type	License #	Status	City	State	Zip
View	ABBY JONES	CPA	8564	Inactive	FISHER	AR	72429
View	ADAM JONES	CPA	9037	Active	ALEXANDER	AR	72002
View	BARRY JONES	CPA	5290	Active	GARFIELD	AR	72732
View	BOBBY JONES	CPA	2325	Inactive	ARKADELPHIA	AR	71999
View	CARMEN JONES	CPA	7187	Inactive	CABOT	AR	72023
View	CAROL JONES	CPA	2107	Inactive	PINE BLUFF	AR	71603
View	CHARLOTT JONES	CPA	2606	Active	JONESBORO	AR	72403
View	CONSTANCE JONES	CPA	4519	Active	GARFIELD	AR	72732
View	CRAIG JONES	CPA	7649	Void	LITTLE ROCK	AR	72209
View	DONALD JONES	CPA	3310	Inactive	CONWAY	AR	72032
View	DOYLE JONES	CPA	1114	Surrendered-Affidavit	CABOT	AR	72023
View	EARL JONES	CPA	4123	Revoked	REMOVED BY USER	AR	99999
View	GERALD JONES	CPA	1092R	Void	MAGNOLIA	AR	71753
View	JAY JONES	CPA	5220R	Active	MONTICELLO	AR	71655
View	JAYNE JONES	CPA	6412	Active	RUSSELLVILLE	AR	72801
View	JENNIFER JONES	CPA	7238	Active	SEARCY	AR	72143
View	JOEY JONES	CPA	7579	Active	EL DORADO	AR	71730
View	JOHN JONES	CPA	5426	Active	FARMINGTON	AR	72730
View	JUDY JONES	CPA	1832	Active	BENTON	AR	72018
View	MARY JONES	CPA	3925	Active	HOT SPRINGS VILLAGE	AR	71909

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Little Rock, AR 72201

(501) 682-1520



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Licensee Detail

ABBY JONES
6366 MALLARD POND LANE
FISHER, AR 72429

License #: 8564
License Type: CPA
Current License Status: Inactive
Original License Date: 05/29/2009
License Renewed: 01/01/2013
License Expiration Date: 12/31/2013

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*101 East Capitol, Suite 450
Little Rock, AR 72201
(501) 682-1520*

Inactive Status—What are the Rules?

Many licensees inquire about what is and is not allowed while holding an Inactive License. We'll try to clear this up for everyone.

Accountancy Law, A.C.A. § 17-12-505—Inactive Status, states:

“The Arkansas State Board of Public Accountancy may by rule create an exception to the continuing education requirement of § 17-12-502 for licensees who do not perform or offer to perform for the public one (1) or more kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one (1) or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. Each licensee granted such an exception by the board must place the word "inactive" adjacent to his or her CPA title or PA title on any business card, letterhead, electronic transmission, or any other document or device, with the exception of his or her CPA certificate or PA registration, on which his or her CPA or PA title appears.”

Licensees with an Inactive status cannot:

- 1) prepare tax returns for the public or furnish advice on tax matters;
- 2) perform public accounting/auditing services, or provide financial advice/consulting;
- 3) use the CPA or PA title without placing the word "inactive" adjacent to the title.

Board Rule 13.7 - INACTIVE STATUS

(a) A licensee on inactive status shall not perform any of the services set forth in A.C.A. § 17-12-505. If the licensee performs any such services, he shall be subject to discipline by the Board pursuant to A.C.A. § 17-12-602, et seq. or § 17-12-105.

(b) A licensee who complies with this Rule 13.7 shall be granted an exception to the continuing education requirement of A.C.A. § 17-12-502.

(c) To qualify for this exception, the licensee must annually pay the appropriate inactive status registration fee as determined by the Board and complete a form prescribed by the Board.

(d) A person on inactive status may convert to active status as follows:

1. Complete a form prescribed by the Board and submit payment of the appropriate fee(s) (initial or upgrade) for active status.
2. Comply with CPE requirements under these rules for the renewal period following reinstatement on a pro rata basis, such hours to be computed at a rate of 3 1/3 hours per month from the date of reinstatement to the end of the renewal period in which reinstatement occurs.
3. Comply with the appropriate condition below:

(A) If inactive for less than three (3) years, the licensee must deliver documentation acceptable to the Board showing completion of forty (40) hours of CPE, qualified pursuant to Rule 13.2, for each consecutive (12) month period the licensee was on inactive status. For any period of less than twelve (12) consecutive months, whether alone or as part of a period exceeding twelve (12) months, the number of CPE hours shall be prorated at the rate of 3 1/3 hours of CPE per month of inactive status.

(B) If inactive for less than (1) year, the licensee will be considered not to have been inactive for CPE reporting purposes.

(C) If inactive for three (3) years or more, the licensee must develop and deliver to the Board a proposed program of CPE as specified in Rule 13.2(a) (to include four hours of accounting professional conduct and ethics). After the Board's approval of the CPE program, the licensee shall complete all of the CPE hours during the 36-month period immediately preceding the date of the licensee's application for active status. The licensee shall attach to said application documentation acceptable to the Board showing successful completion of all of the CPE hours comprising said CPE program.

Rule 13.8 - INACTIVE/RETIRED

(a) A licensee who has reached the age of 65 years and does not perform any services set forth in A.C.A. § 17-12-505 may renew his license by payment of the inactive/retired fee identified in Rule 12. In order to convert to a license to practice or to resume the practice of public accountancy, the licensee shall comply with the provisions of Rule 13.7(d).

(b) Licensees who have attained the inactive/retired status may use the term "retired" adjacent to their CPA title, or PA title in lieu of "inactive" as required in A.C.A. § 17-12-505.

CALIFORNIA

<p>Experience Requirement:</p>	<p>Experience must be gained in the practice or field of accounting, through services including any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills. Compilation hours are not accepted as attest functions.</p> <p>Public: For applicants with less than 150 semester hours, 2 years (Pathway 1). For applicants with 150 or more semester hours, 1 year (Pathway 2).</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Attest experience is not required for general licensure. For attest licensure, a minimum of 500 attest hours must be completed resulting in a demonstrated ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimal supervision.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Forms: An experience form is required for all types of experience and must be signed by a CPA under penalty of perjury. Only CPAs with attest licenses may sign for an applicant applying for an attest license (Attachments A – D).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Required for attest accounting licensure. Not required for general accounting licensure.</p>
<p>Committee Review:</p>	<p>Yes. The Qualifications Committee reviews escalated applications.</p>
<p>Consumer Information:</p>	<p>The Board provides a Consumer Assistance Booklet (Attachment E), online license lookup feature identifying CPA status (CE status unavailable) and definitions (Attachment F), disciplinary actions/license restrictions (Attachment G), information on selecting a CPA, and definitions of California CPA and Public Accountant (PA) licenses (Attachment H).</p>

*Two-Tier States are indicated with an asterisk.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



Certificate of General Experience – Public Accounting
Form 11A-29 (Revised 5/11)

- Purpose:** To provide evidence of an applicant's public accounting general experience.
-
- Applicability:** Type A, B, C, and E applicants and F licensees (see reverse.)
-
- Who Completes:** The licensed CPA holding a valid license to practice public accounting who supervises the applicant's performance of services provided. A second licensee with a higher level of responsibility in the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.
-
- Required Action:** Complete and verify your supervision of the applicant's general experience.
-
- When:** Upon the applicant's request. Failure to submit the Certificate of General Experience – Public Accounting is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.
-
- Submit To:** California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832
-
- Authority:** Business and Professions Code Sections 5092, 5093 and 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- 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 Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



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 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
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 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



CERTIFICATE OF GENERAL EXPERIENCE (PUBLIC ACCOUNTING)

This form is to be **COMPLETED** and **MAILED** directly to the California Board of Accountancy (CBA)

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) _____ (Middle) _____ (Last) _____			SOCIAL SECURITY # (Last 4 only) XXX-XX-____			
PERIOD OF EMPLOYMENT						
List the dates applicant was under your supervision and obtained qualifying general accounting experience, as defined below.						
FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL-PART-TIME HOURS

General accounting experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. To qualify, experience shall have been performed in accordance with applicable professional standards.

If an applicant is performing attest services as part of the general experience, it must be performed under the supervision of a licensee who has satisfied the attest experience requirement.

An applicant who obtains licensure without satisfying the attest experience requirement (Section 12.5 of the CBA Regulations) cannot sign reports on attest engagements of any kind until the attest experience requirement is completed and authorization is given by the CBA.

BUSINESS NAME: _____	BUSINESS TELEPHONE: _____	Area Code () _____
ADDRESS: (Include City, State, and Zip Code) _____		

Section 12 of the CBA Regulations requires that public accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm. The second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant has (1) been supervised or employed by me or my firm for the period indicated herein, and (2) has completed general accounting experience.

SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
	SHAREHOLDER <input type="checkbox"/>
DATE	OTHER CPA (Second signature required) <input type="checkbox"/>
	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____	
SIGNATURE #2 (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
	SHAREHOLDER <input type="checkbox"/>
DATE	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
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WEB ADDRESS: <http://www.cba.ca.gov>



**Certificate of General Experience – Non-Public Accounting
Form 11A-29A (Revised 5/11)**

Purpose: To provide evidence of an applicant's nonpublic accounting general experience.

Applicability: Type A, B, C, and E applicants and F licensees (see reverse.)

Who Completes: The licensed CPA holding a valid license to practice public accounting who supervises the applicant's performance of services provided. A second person with a higher level of responsibility in the nonpublic accounting business must also verify the applicant's experience. If the licensee who supervises the applicant is the owner of the business, no second signature is required.

Required Action: Complete and verify your supervision of the applicant's general experience.

When: Upon the applicant's request. Failure to submit the Certificate of General Experience – Nonpublic Accounting is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code, Sections 5092, 5093 and 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- 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 Certified Public Accountant Qualification Examination (CAQEX)** of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
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 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



CERTIFICATE OF GENERAL EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

This form is to be **COMPLETED** and **MAILED** directly to the California Board of Accountancy (CBA)

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last)	SOCIAL SECURITY # (Last 4 only) XXX-XX-_____
---	---

PERIOD OF EMPLOYMENT

List the dates applicant was under your supervision and obtained qualifying general accounting experience, as defined below.

FULL TIME DATES	FROM		TO		PART-TIME DATES	FROM		TO		TOTAL PART- TIME HOURS
	(MO/	DAY/	YR)	(MO/		DAY/	YR)	(MO/	DAY/	
	/	/	/	/		/	/	/	/	

General accounting experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. To qualify, experience shall have been performed in accordance with applicable professional standards.

If an applicant is performing attest services as part of the general experience, it must be performed under the supervision of a licensee who has satisfied the attest experience requirement.

An applicant who obtains licensure without satisfying the attest experience requirement (Section 12.5 of the CBA Regulations) cannot sign reports on attest engagements of any kind until the attest experience requirement is completed and authorization is given by the CBA.

BUSINESS NAME:	BUSINESS TELEPHONE:	Area Code ()
ADDRESS: (Include City, State, and Zip Code)		

Section 12 of the CBA Regulations requires that private industry or government accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the private industry company or government agency. If the owner of the private industry company is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been supervised or employed by me or my business/agency for the period indicated herein, and (2) has completed general accounting experience.

SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)	LICENSEE SUPERVISOR - (Must be a licensee who supervised applicant)
PRINTED NAME	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
DATE	U.S. STATE OF ISSUANCE _____ ARE YOU THE OWNER? YES <input type="checkbox"/> NO <input type="checkbox"/> If you are not the owner, Signature #2 section must be completed.
SIGNATURE #2 (DO NOT USE BLACK INK)	Must have a higher level of responsibility in the business/agency than signer #1.
PRINTED NAME	CERTIFICATE NO. (if applicable) _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
TITLE	U.S. STATE OF ISSUANCE _____
DATE	

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



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CALIFORNIA BOARD OF ACCOUNTANCY
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**Certificate of Attest Experience – Public Accounting
Form 11A-6A (Revised 5/11)**

Purpose: To provide evidence of an applicant's public accounting attest experience.

Applicability: Type A, B, C, and E applicants and F licensees (see reverse.)

Who Completes: The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second licensee with a higher level of responsibility in the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

Required Action: Complete and verify your supervision of the applicant's experience.

When: Upon the applicant's request. Failure to submit the Certificate of Attest Experience (Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code Sections 5092, 5093, 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- 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 Certified Public Accountant Qualification Examination (CAQEX)** of the American Institute of Certified Public Accountants (AICPA) **or the International Uniform Certified Public Accountant Qualification Examination (IQEX)** of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)

This Form is to be COMPLETED and MAILED directly to the California Board of Accountancy (CBA) by the Employer

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) _____ (Middle) _____ (Last) _____	SOCIAL SECURITY # (Last 4 only) XXX-XX-____
---	--

PERIOD OF EMPLOYMENT

List the dates applicant was under your supervision and obtained qualifying experience, as defined below.

FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL PART-TIME HOURS

The experience required by Section 5095 of the California Accountancy Act (Accountancy Act) should be fulfilled primarily by financial statement audits and, secondarily, by other attest services (see Instructions, Section 2). Section 12.5 of the CBA Regulations establishes the attest experience requirement. To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements (see Instructions, Sections 1 and 2).

Check either yes or no for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

QUALIFYING EXPERIENCE

		Yes	No
I.	A. Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
II.	A. Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
III.	A. Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
IV.	A. Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
V.	A. Does the applicant have experience in the preparation of and reporting on full disclosure financial statements?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?	<input type="checkbox"/>	<input type="checkbox"/>

NUMBER OF HOURS

VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3).	Audit	Other Attest	Review Services	Compilation
Experience in Planning the Audit or Other Attest Services (I. above)				
Experience in Applying a Variety of Audit Procedures and Techniques on the Audit or Other Attest Services Procedures (II. above)				
Experience in the Preparation of Working Papers on the Audit or Other Attest Services (III. above)				
Experience in the Preparation of Written Explanations on the Audit or Other Attest Services (IV. above)				
Experience in the Preparation of Full Disclosure Financial Statements (V. above)				
Compilation Hours Obtained Prior to January 1, 2008				
Total				

VII. Is the applicant related to anyone in your firm? Yes No (If yes, explain relationship) _____

NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Public Accounting).
See Instructions Sections 1, 2, and 3.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of the CBA Regulations provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of the CBA Regulations requires that public accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm. The second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my firm for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Public Accounting).

FIRM NAME	BUSINESS TELEPHONE:	Area Code ()
ADDRESS (INCLUDING City, State and Zip Code)		

SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
DATE	SHAREHOLDER <input type="checkbox"/>
	OTHER (Second signature required) <input type="checkbox"/>
	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____
SIGNATURE #2 (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
DATE	SHAREHOLDER <input type="checkbox"/>
	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____

OFFICE USE ONLY
Date of last Section 69 Review _____
____ APPROVED
____ REAPPEARANCE
____ NO RECORD
Verified by: _____
Date: _____

OFFICE USE ONLY
Date of last Section 69 Review _____
____ APPROVED
____ REAPPEARANCE
____ NO RECORD
Verified by: _____
Date: _____

INSTRUCTIONS FOR COMPLETING CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)

The Certificate of Attest Experience (Public Accounting) is used by licensees to communicate to the CBA the experience an applicant has obtained while under their supervision in order for the CBA to determine whether the experience meets the requirements of CBA Regulation, Section 12.5.

Public accounting experience should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience**. It is important that very early in the applicant's employment the licensee and applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

1. Qualifying Experience.

Experience required under Items I, II, and III on the Certificate of Attest Experience (Public Accounting), it is expected the applicant will have gained attest experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have experience in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

- a. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.
- b. Assessing risks embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
- c. Applying appropriate analytical review procedures in performing an attestation engagement.
- d. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balances such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges.
- e. Understanding and determining the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
- f. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable, and the reasonableness of capital accounts and revenue and expense accounts.
- g. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
- h. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

Under Item IV on the Certificate of Attest Experience (Public Accounting), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

Under Item V on the Certificate of Attest Experience (Public Accounting), it is expected the applicant has participated in the preparation of and reporting on full disclosure financial statements. The experience required under this item may be fulfilled partially by review services, if adequately supported by workpapers.

2. Experience Discussion.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- a. **Review services to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services.** Frequently, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Examples include performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under CBA Regulation, Section 12.5.
- b. Other attest services including, but not limited to:
 - Statements on Standards for Attestation Engagements (SSAE) No. 16.
 - Agreed-upon procedures.
 - Compliance audits.
- c. **Compilation services only to the extent preparation of full disclosure financial statements is supported by work papers. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.**

The most frequent problems encountered by applicants with public accounting experience are:

- a. Failure to demonstrate and/or document participation in the audit planning process.
- b. Limited experience in applying audit procedures and participating in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and Generally Accepted Accounting Principles and Generally Accepted Auditing Standards requirements.
- c. Failure to demonstrate a reasonable awareness and understanding of current professional standards.

3. Other Sections of the Certificate of Attest Experience (Public Accounting).

- a. Summary of Attest Experience Hours (Part VI of Certificate of Attest Experience [Public Accounting]).

This summary should reflect only hours the applicant spent performing audit procedures pursuant to CBA Regulation, Section 12.5.

Experience in areas such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections, are **not** considered qualifying under CBA Regulation, Section 12.5.

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures or other attest services in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit-type procedures or other attest services in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit-type procedure performed, unless the scope in selected areas has been expanded, and audit-type procedures have been performed and documented.

Other Attest Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the CBA.

Compilation Hours: Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers.** Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

b. Certifying an Applicant's Experience if Obtained in More Than One Office.

If a single Certificate of Attest Experience (Public Accounting) is submitted for an applicant who has obtained experience in more than one office of the same firm, a cover letter also must be submitted furnishing information as to the basis for completing the Certificate of Attest Experience (Public Accounting) for multiple offices. Alternatively, separate Certificates of Attest Experience (Public Accounting) should be submitted by the separate offices. **A separate Certificate of Attest Experience (Public Accounting) must be submitted for experience obtained outside the United States regardless of whether it was obtained from the same firm as that obtained in the United States.**

c. Responsibility Associated with Signing the Certificate of Attest Experience (Public Accounting).

All California licensees in public practice signing the Certificate of Attest Experience (Public Accounting) are subject to the provisions of the CBA Regulations, Section 69. The signers must carefully review the Certificate of Attest Experience (Public Accounting), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the attest experience requirements of the CBA for licensure.

If additional information would be helpful in evaluating the applicant's experience, the CBA encourages an employer to attach an explanatory letter.

CBA Regulation, Section 69 provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under CBA Regulation, Section 69, the CBA expects the documentation in support of affirmative answers on the Certificate of Attest Experience (Public Accounting) to consist of a record of engagements on which an applicant actually performed the attest procedures, the amount of time spent by the applicant on the procedures, and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the CBA.

d. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of applicable professional standards. In determining currency, generally the CBA considers experience gained in the last five years. If the experience was gained prior to that time, the CBA will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

e. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under CBA Regulation, Section 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience (Public Accounting). **It is not necessary to submit this worksheet with the Certificate of Attest Experience (Public Accounting).**

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



Certificate of Attest Experience (Non-Public Accounting)
Form 11A-6 (Revised 5/11)

Purpose: To provide evidence of an applicant's non-public accounting attest experience.

Applicability: Type A, B, C, and E applicants and F licensees (see reverse.)

Who Completes: The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second person with a higher level of responsibility in the business/agency also must verify the applicant's experience. If the licensee who supervises the applicant is the owner of the business/agency, no second signature is required.

Required Action: Complete and verify your supervision of the applicant's experience.

When: Upon the applicant's request. Failure to submit the Certificate of Attest Experience (Non-Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code Sections 5092, 5093, 5095, and Sections 12, and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- 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**, has not been issued a valid license to practice public accounting in any other 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 non-payment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



CERTIFICATE OF ATTEST EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

This Form is to be **COMPLETED** and **MAILED** directly to the California Board of Accountancy (CBA) by the Employer

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last)	SOCIAL SECURITY # (Last 4 only) XXX-XX-____
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PERIOD OF EMPLOYMENT

List the dates applicant was under your supervision and obtained qualifying experience, as defined below.

FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL PART-TIME HOURS
/ /	/ /	/ /	/ /	/ /	/ /	

The experience required by Section 5095 of the California Accountancy Act (Accountancy Act) should be fulfilled primarily by financial statement audits and, secondarily, by other attest services (see Instructions, Section 2). Section 12.5 of the CBA Regulations establishes the attest experience requirement. To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements (see Instructions, Sections 1 and 2).

Check either yes or no for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

QUALIFYING EXPERIENCE

		Yes	No
I.	A. Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
II.	A. Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
III.	A. Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
IV.	A. Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?	<input type="checkbox"/>	<input type="checkbox"/>
V.	A. Does the applicant have experience in the preparation of and reporting on full disclosure financial statements?	<input type="checkbox"/>	<input type="checkbox"/>
	B. In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?	<input type="checkbox"/>	<input type="checkbox"/>

NUMBER OF HOURS

VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3).	Audit	Other Attest	Review Services	Compilation
Experience in Planning the Audit or Other Attest Services (I. above)				
Experience in Applying a Variety of Audit Procedures and Techniques on the Audit or Other Attest Services Procedures (II. above)				
Experience in the Preparation of Working Papers on the Audit or Other Attest Services (III. above)				
Experience in the Preparation of Written Explanations on the Audit or Other Attest Services (IV. above)				
Experience in the Preparation of Full Disclosure Financial Statements (V. above)				
Compilation Hours Obtained Prior to January 1, 2008				
Total				

VII. Is the applicant related to anyone in your firm? Yes No (If yes, explain relationship) _____

**NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Private Industry or Government).
See Instructions Sections 1, 2, and 3.**

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of CBA Regulations provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Private Industry or Government) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of the California Code of Regulations requires that private industry or government accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the private industry company or government agency. If the owner of the private industry company signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my business/agency for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Private Industry or Government).

BUSINESS/AGENCY NAME	BUSINESS TELEPHONE:	Area Code ()
ADDRESS (INCLUDING CITY, STATE AND ZIP CODE)		

SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)	LICENSEE SUPERVISOR – (Must be a licensee who supervised applicant) CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
PRINTED NAME	U.S. STATE OF ISSUANCE _____
DATE	ARE YOU THE OWNER? YES <input type="checkbox"/> NO <input type="checkbox"/> If you are not the owner, Signature #2 section must be completed.
SIGNATURE #2 (DO NOT USE BLACK INK)	Must have a higher level of responsibility in the business/agency than signer #1.
PRINTED NAME	CERTIFICATE NO. (if applicable) _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
TITLE	U.S. STATE OF ISSUANCE _____
DATE	

INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ATTEST EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

The Certificate of Attest Experience (Private Industry or Government) is used by licensees to communicate to the CBA the experience an applicant has obtained while under their supervision in order for the CBA to determine whether the experience meets the requirements of CBA Regulation, Section 12.5.

Private industry and government accounting experience should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience**. It is important that very early in the applicant's employment the licensee and applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

1. Qualifying Experience.

Under Items I, II, and III on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant will have gained attest experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have experience in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

- a. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.
- b. Assessing risks embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
- c. Applying appropriate analytical review procedures in performing an attestation engagement.
- d. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balances such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges.
- e. Understanding and determining the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
- f. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable, and the reasonableness of capital accounts and revenue and expense accounts.
- g. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
- h. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

Under Item IV on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

Under Item V on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant has participated in the preparation of and reporting on full disclosure financial statements. The experience required under this item may be fulfilled partially by review services, if adequately supported by workpapers.

2. Experience Discussion.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- a. Review services to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services. Frequently, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Examples include performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under CBA Regulation, Section 12.5.
- b. Other attest services including, but not limited to:
 - Statements on Standards for Attestation Engagements (SSAE) No. 16.
 - Agreed-upon procedures.
 - Compliance audits.
- c. Compilation services only to the extent preparation of full disclosure financial statements is supported by work papers. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

The most frequent problems encountered by applicants with private industry or government experience are:

- a. Limited experience in applying audit procedures and participating in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and U.S. Generally Accepted Accounting Principles and U.S. Generally Accepted Auditing Standards requirements.
- b. Claiming credit for general accounting work which does not qualify under Section 12.5.
- c. Claiming credit under Section 5095 for experience that has not been gained under the supervision of an individual currently licensed to practice public accounting (e.g., licensed without continuing education).
- d. Failure to demonstrate a reasonable awareness and understanding of current professional standards.
- e. Failure to demonstrate and/or document participation in the audit planning process.

3. Other Sections of the Certificate of Attest Experience (Private Industry or Government).

- a. Summary of Attest Experience Hours (Part VI of Certificate of Attest Experience [Private Industry or Government]).

This summary should reflect only hours the applicant spent performing audit procedures pursuant to CBA Regulation, Section 12.5.

Experience in areas such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections are **not** considered qualifying under CBA Regulation, Section 12.5.

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures or other attest services in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit-type procedures or other attest services in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit-type procedure performed, unless the scope in selected areas has been expanded, and audit-type procedures have been performed and documented.

Other Attest Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the CBA.

Compilation Hours: **Compilation services only to the extent preparation of full disclosure financial statements is supported by work papers.** Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

b. Responsibility Associated with Signing the Certificate of Attest Experience (Private Industry or Government).

All California licensees signing the Certificate of Attest Experience (Private Industry or Government) are subject to the provisions of the CBA Regulations, Section 69. The signers must carefully review the Certificate of Attest Experience (Private Industry or Government), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the attest experience requirements of the CBA for licensure.

If additional information would be helpful in evaluating the applicant's experience, the CBA encourages an employer to attach an explanatory letter.

CBA Regulation, Section 69 provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Private Industry or Government) and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under CBA Regulation, Section 69, the CBA expects the documentation in support of affirmative answers on the Certificate of Attest Experience (Private Industry or Government) to consist of a record of engagements on which an applicant actually performed the attest procedures, the amount of time spent by the applicant on the procedures, and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the CBA.

c. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of applicable professional standards. In determining currency, generally the CBA considers experience gained in the last five years. If the experience was gained prior to that time, the CBA will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

d. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under CBA Regulation, Section 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience (Private Industry or Government). **It is not necessary to submit this worksheet with the Certificate of Attest Experience (Private Industry or Government).**

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

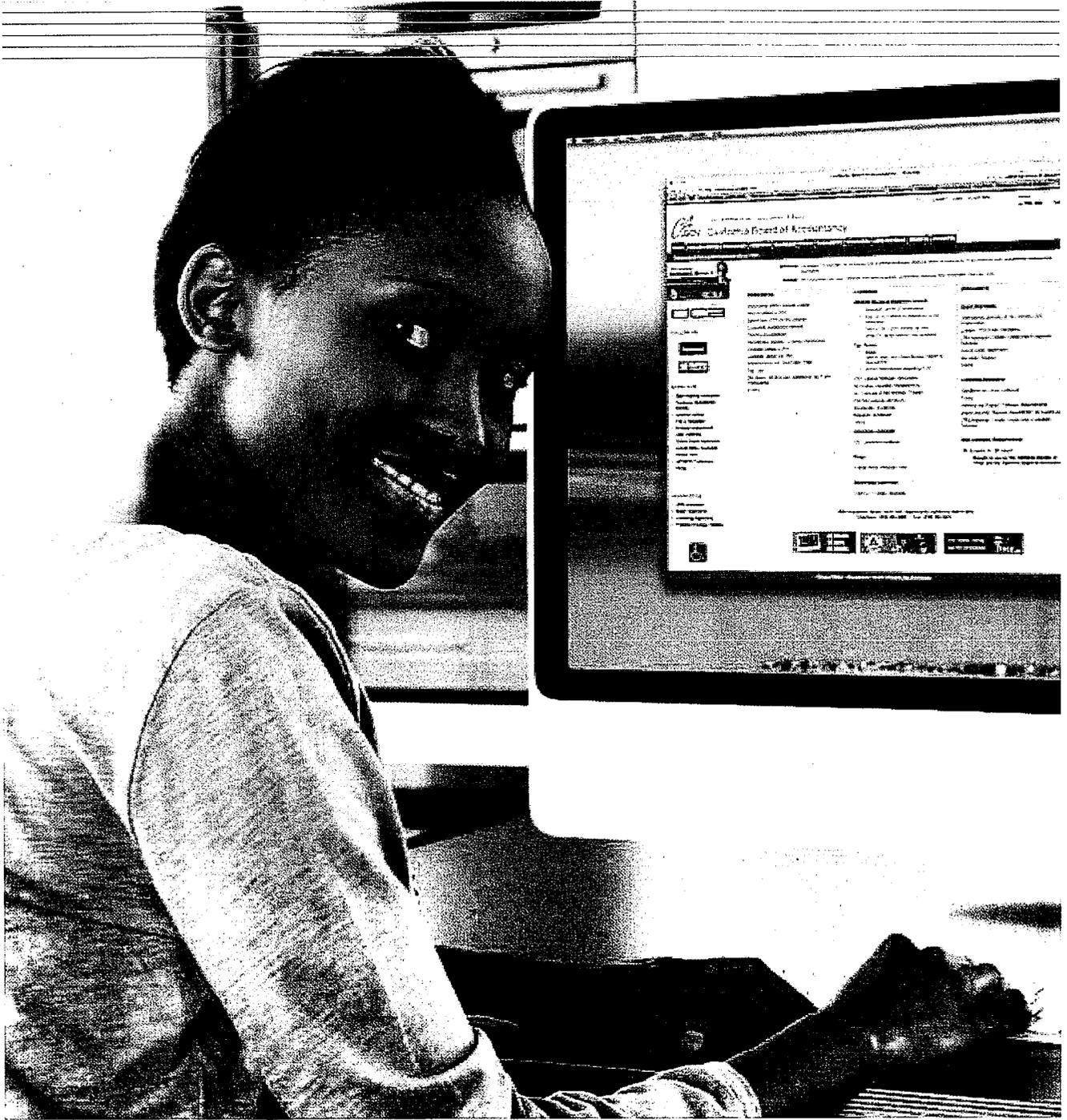
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Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



CONSUMER ASSISTANCE BOOKLET



The mission of the California Board of Accountancy is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

We hope you will find this booklet a helpful tool in providing information you can use to make decisions as you seek to use the services of a California-licensed Certified Public Accountant.





What is a CPA?

A California-licensed Certified Public Accountant (CPA) is a person who has met the education, examination, and experience requirements of California state law, and has been issued a license to practice public accountancy by the California Board of Accountancy (CBA). The CBA regulates the largest group of CPAs in the United States.

What Services are Provided by CPAs?

CPAs can provide a range of accounting services, including corporate finance and governance; auditing; estate planning; financial accounting, analysis, and planning; forensic accounting and litigation support; management consulting; and tax planning and preparation. Only a CPA can issue a compilation report under the professional standards for CPAs.

Only a CPA or ¹Public Accountant (PA) with the attest authority can sign reports on attest engagements. Attest services include an audit or review of financial statements, or an examination of prospective financial information. The attest is a written communication issued by an independent accountant as to whether financial statements fairly represent the financial position and operating results of individuals, companies, nonprofits and governments.

1 - The last PA license was issued in 1968 and as these licenses expire, California will no longer have licensees with this designation.

Who can Provide Tax Services in California?

In California, the only individuals allowed to charge a fee for preparing taxes are CPAs, PAs, Enrolled Agents, Attorneys, and California Registered Tax Preparers.

What is Peer Review?

A peer review is a study of a firm's accounting and auditing work by an unaffiliated CPA following professional standards. Peer review is required for all California-licensed firms, including sole proprietorships, which perform accounting and auditing services using specified professional standards. Tax practice is not required to be monitored by peer review.

A peer review provides firms an educational opportunity to learn best-practice techniques and improve services, so they can provide up-to-date methods and practices to consumers. Peer review also better equips firms to deliver high quality accounting and auditing services to consumers and helps in designing quality control systems that ensure the work products meet professional standards.

How to Select a CPA

Most of us will need the advice and services of a CPA at some time in our lives, and establishing a relationship with a CPA you trust can be important to the financial health of your family and/or your business.





Whether a CPA will be preparing your taxes, helping you create a roadmap for your financial future, keeping your books and preparing financial statements for your business, auditing your financial statements, or any number of other services a CPA can offer, selecting the best person or firm for your needs is an important decision.

Here are some helpful tips to assist in making this very important hire.

1. GET RECOMMENDATIONS FROM FAMILY AND FRIENDS

Ask for recommendations from those you trust and who may have had similar accounting needs. Here are some considerations:

- Do you have a small business? Are you looking for someone to help keep your books and prepare monthly financials? Are you looking for an annual audit and periodic advice? Are there other areas in which you need an accountant's help?
- Are you looking for an accountant to assist with financial planning, estate issues, tax return or IRS issues?

Recommendations should be where your search begins, not ends. Once you get several recommendations, be thorough in checking out potential candidates. Be aware that in recent years there have been several high profile cases of "affinity fraud," in which an unscrupulous individual takes advantage of people connected by religion, group membership, or other "affinity" in order to easily gain access and trust to sizable groups of people.

2. VERIFY ON LICENSE LOOKUP

Visit www.cba.ca.gov and click on License Lookup. You can search for a licensee by the name of the CPA or firm, or by license number if you have it. When you search for a license status and locate a licensee, you will see the following information listed:

- Licensee / Firm Name
- Type of License
- License Number
- License Status
- Experience Completed
 - If an “A” appears, the licensee is authorized to sign attest reports on attest engagements.
 - If a “G” appears, the licensee is NOT authorized to sign reports on attest engagements. This licensee can perform all other accounting services and may also participate in attest engagements.
- Expiration Date
- Issue Date
- Address of Record
- Disciplinary Actions/License Restrictions (“yes” or “no”)
 - If a “yes” appears in Disciplinary Actions/License Restrictions, please click on “Details” for further information.



License Lookup will allow you to see if the CPA you are considering has a current and active license, and if there have been any disciplinary actions or license restrictions.

A new resource for consumers desiring to check the status of a CPA practicing in other parts of the nation is CPAverify.org. This website, hosted by the National Association of State Boards of Accountancy, features a central database of information about CPAs licensed in other states. Although populated by official state regulatory data received from participating State Boards of Accountancy and the CBA, you may want to verify the accuracy of the information received from “CPAverify” with the applicable state licensing board. Access to the website is free and open to the public.

3. MEET THE CPA

Now that you have recommendations for CPAs that perform the type of services you may need and have determined they are licensed and in good standing, the next step is to find out if you are a good “match.” Because you will be trusting someone with your financial information, being comfortable that they can meet your needs is important to a good long-term relationship. The best way to determine that is through an interview, preferably in person, but at the very least, by telephone.

What to ask:

- What type of accounting work do they typically perform? Compare the CPA's experience to your service needs.
- What office hours does the CPA or firm keep? Determine whether the office is open year-round; inquire if the CPA is available to take telephone inquiries. Ask what type of *continuing education* the licensee has taken recently.
- Has the CPA been disciplined?
- Is the CPA licensed in another state? If yes, you may check CPAverify.org to review the status of that license.
- If the services you require include either reviewed or audited financial statements, ask the CPA if he or she participates in a *peer review* or quality review program. If yes, ask the month, year, and result of the most recent review. A more detailed description of the peer review program appears in the Peer Review section of this brochure.



- You may also want to ask if the CPA carries professional liability insurance. This helps protect consumers in the event a claim is made for damages arising from a CPA's failure to perform tax or other services satisfactorily.

If your CPA prepares your tax return and offers you a Refund Anticipation Loan (RAL), the CPA must comply with disclosure requirements specified in the California Accountancy Act and CBA Regulations. A RAL, frequently described as an "instant tax refund," is in reality a short-term loan that will often have very high costs associated with it. CPAs offering RALs are required by Section 56 of the CBA's Regulations to make specified written disclosures to the consumer, including the dollar amount the CPA will receive for facilitating the loan. These disclosures must be made at or before the time of making the referral to the lender or performing other activities to facilitate the loan, regardless of whether you actually accept the loan.

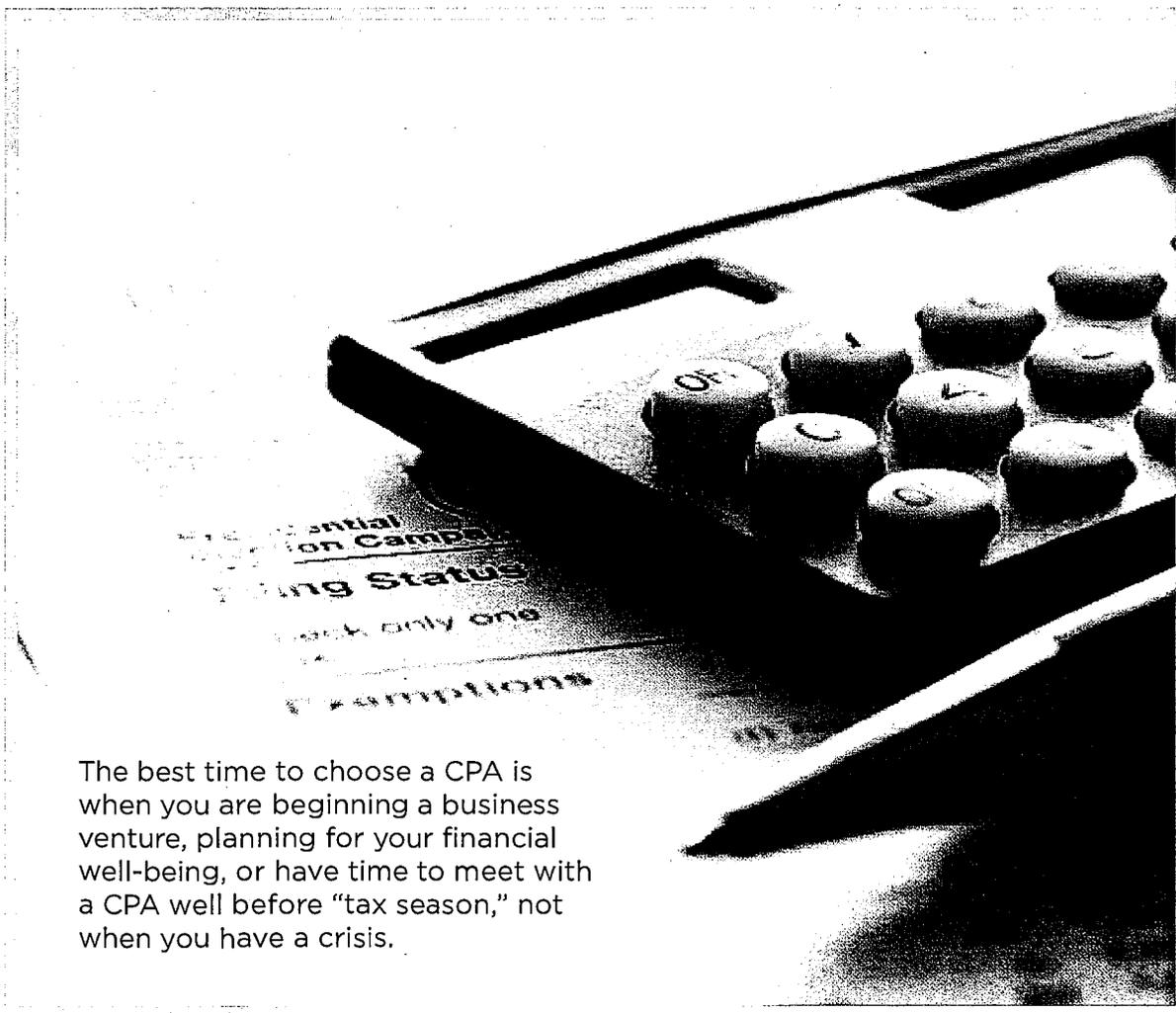


Some final advice on selecting a CPA

Before any work is done by the CPA, it is important to make certain that you receive an engagement letter detailing the work to be performed for you. The engagement letter should detail who will be performing the work, including whether the work is outsourced, confirm that all private and personal information is secure, and specify the cost of the services.

CPAs are required by law to ensure that none of your confidential information is disclosed without your permission. Therefore, you should ask whether the CPA discloses any of your confidential information to persons or entities in connection with outsourcing any services provided by the CPA on your behalf. While other persons or entities may provide you with financial services, including tax preparation, it is important to be aware that this regulation pertains only to California-licensed CPAs.

The best time to choose a CPA is when you are beginning a business venture, planning for your financial well-being, or have time to meet with a CPA well before "tax season," not when you have a crisis. This approach provides you both the opportunity to gather the necessary documents and make the necessary preparations to launch a successful professional relationship.



The best time to choose a CPA is when you are beginning a business venture, planning for your financial well-being, or have time to meet with a CPA well before "tax season," not when you have a crisis.

What if I have a Complaint?

Consumers can file a complaint with the CBA when they've experienced service or work that is of poor or substandard quality, or professional service or conduct that may be dishonest, negligent, or unprofessional. There are several avenues available if you wish to file a complaint.

ONLINE

You may file a complaint via the CBA website, www.cba.ca.gov. Click on the "Consumers" tab then select and click the "Complain about a CPA" text link. This action opens the complaint page containing information on filing a complaint, how to file a complaint, and what happens once a complaint is filed.

U.S. MAIL

You may visit the CBA website, www.cba.ca.gov, and download and print a complaint form. Simply select the "PDF format" text link.

REQUEST BY PHONE

If you prefer, you may also call the CBA's Enforcement Division directly at (916) 561-1729 to have a complaint form mailed to you.

Complete as much information as possible, and submit the form and copies of supporting documents related to your complaint to the CBA in person or by mail at:

CALIFORNIA BOARD OF ACCOUNTANCY
ATTN: Enforcement Division
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

The information provided in this form will be used by the CBA to follow up on your complaint. If you do not wish to identify yourself, you may remain anonymous; however, this may limit the CBA's ability to contact you or help you resolve your complaint.

After submitting your complaint, you will receive an acknowledgement that your complaint was received by the CBA within 10 days of receipt of your complaint. This acknowledgement will contain an initial complaint referral number. Please reference this number in all communications with the CBA's Enforcement Division regarding your complaint.



CALIFORNIA BOARD OF
ACCOUNTANCY





CALIFORNIA BOARD OF
ACCOUNTANCY

CALIFORNIA BOARD OF ACCOUNTANCY

2000 Evergreen Street, Suite 250

Sacramento, CA 95815-3832

www.cba.ca.gov



Department of Consumer Affairs

California Board of Accountancy

Search Results for Individual Licenses

This information is updated Monday through Friday - Last updated: JUN-10-2013

To see if a licensee is active, inactive or on probation, click on the highlighted name. Information also will include disciplinary actions if any are present.

Name	Type	Experience Completed	Number	Address	City	Zip	County
<u>JONES AARON JAMES</u>	CPA	G	112671	21031 VENTURA BLVD STE 1000	WOODLAND HILLS	91364	LOS ANGELES
<u>JONES AARON TYLER</u>	CPA	A	112926	26572 FRESNO DR.	MISSION VIEJO	92691	ORANGE
<u>JONES ADAM FOTTRELL</u>	CPA	A	91722	AFJ CONSULTING PC	LOS ANGELES	90036	LOS ANGELES
<u>JONES ADAM WALTON</u>	CPA	G	112962	EHRENREICH BURKHOLDER & ASSOC	WESTLAKE VILLAGE	91362	LOS ANGELES
<u>JONES AIMEE J</u>	CPA	A	36251	9445 NE 31ST STREET	BELLEVUE	98004	OUT OF STATE
<u>JONES ALAN STEPHEN</u>	CPA	A	90489	425 FIRST ST UNIT 2803	SAN FRANCISCO	94105	SAN FRANCISCO
<u>JONES ALICE HEATHER</u>	CPA	A	89091	754 TUOLUMNE DR	SOUTH LAKE TAHOE	96150	EL DORADO
<u>JONES ALLAN EDMUND</u>	CPA	A	36252	351 N NIAGARA ST	BURBANK	91505	LOS ANGELES
<u>JONES AMY BAXTER</u>	CPA	G	99285	5800 3RD STREET UNIT 1310	SAN FRANCISCO	94124	SAN FRANCISCO
<u>JONES ANDREW GARRISON</u>	CPA	A	110328	ERNST & YOUNG	WESTLAKE VILLAGE	91361	LOS ANGELES
<u>JONES ANDY RYAN</u>	CPA	A	105380	ROGERS CLEM & CO	COVINA	91724	LOS ANGELES
<u>JONES ANTHONY BROOKS</u>	CPA	A	38133	92 ROBINHOOD DRIVE	SAN RAFAEL	94901	MARIN
<u>JONES APRIL KAE</u>	CPA	A	84052	4717 LAGUNITA WY	OCEANSIDE	92057	SAN DIEGO
<u>JONES AUDREY YVONNE</u>	CPA	A	82218	6014 ROOSEVELT DR	FONTANA	92336	SAN BERNARDINO
<u>JONES BARRY GENE</u>	CPA	A	21622	10924 KENTUCKY AVE	WHITTIER	90604	LOS ANGELES
<u>JONES BARY GENE</u>	CPA	A	26310	P.O. BOX 275	WENDOVER	84083	OUT OF STATE
<u>JONES BECKY L</u>	CPA	A	55603	21362 FLEET LANE	HUNTINGTON BEACH	92646	ORANGE
<u>JONES BENJAMIN WYETH</u>	CPA	A	23237	4075 E CAMPBELL AVE	PHOENIX	85018	OUT OF STATE
<u>JONES BETTY C</u>	CPA	A	31946	1930 LAMP POST LANE	LA CANADA	91011	LOS ANGELES
<u>JONES BRAD RICHARD</u>	CPA	A	24921	PO BOX 4540	PALM DESERT	92261	RIVERSIDE
<u>JONES BRENT ANDREW</u>	CPA	A	44586	1426 CAPINERO DR	PASADENA	91105	LOS ANGELES
<u>JONES BRENT M</u>	CPA	G	84258	6871 CAMROSE DRIVE	HOLLYWOOD	90068	LOS ANGELES
<u>JONES BRETT ALAN</u>	CPA	A	117954	JJACPA INC	DUBLIN	945682787	ALAMEDA
<u>JONES BRIAN DAVID</u>	CPA	A	65329	411 LA MESA DR	PORTOLA VALLEY	94028	SAN MATEO
<u>JONES BRIAN HOWARD</u>	CPA	A	18185	582 SAN LUIS RD.	BERKELEY	94707	ALAMEDA
<u>JONES BRIAN PAUL</u>	CPA	G	84702	643 AVENIDA VAQUERO	SAN CLEMENTE	92673	ORANGE



Department of Consumer Affairs

California Board of Accountancy

CALIFORNIA BOARD OF ACCOUNTANCY

Licensee Name: ALAN STEPHEN JONES
License Type: Certified Public Accountant
License Number: 90489
License Status: **CLEAR Definition**
Experience Completed: A Definition
Expiration Date: July 31, 2014
Issue Date: October 28, 2004
Address: 425 FIRST ST UNIT 2803
City: SAN FRANCISCO
State: CA
Zip: 94105
County: SAN FRANCISCO
Disciplinary Actions/License Restrictions: No

No records returned

This information is updated Monday through Friday - Last updated: JUN-10-2013

Disclaimer

All information provided by the Department of Consumer Affairs on this web page, and on its other web pages and internet sites, is made available to provide immediate access for the convenience of interested persons. While the Department believes the information to be reliable, human or mechanical error remains a possibility, as does delay in the posting or updating of information. Therefore, the Department makes no guarantee as to the accuracy, completeness, timeliness, currency, or correct sequencing of the information. Neither the Department, nor any of the sources of the information, shall be responsible for any errors or omissions, or for the use or results obtained from the use of this information. Other specific cautionary notices may be included on other web pages maintained by the Department. All access to and use of this web page and any other web page or internet site of the Department is governed by the Disclaimers and Conditions for Access and Use as set forth at California Department of Consumer Affairs' Disclaimer Information and Use Information.

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Department of Consumer Affairs

California Board of Accountancy

Web License Status Lookup

[Individual Licenses](#)

[Licensed Firms](#)

[Out-of-State Licensees with California Practice Rights](#)

Web License Status Lookup Information

When you search for a license status and locate a licensee, you will see the following information listed:

Licensee / Firm Name

Type of License

License Number

License Status

Experience Completed*

If an "A" appears, licensee is authorized to perform the full range of accounting services, including signing attest reports on attest engagements.

If a "G" appears, licensee is NOT authorized to sign reports on attest engagements.

Expiration Date

Issue Date

Address of Record

Disciplinary Actions/License Restrictions ("yes" or "no")**

If a "yes" appears in Disciplinary Actions/License Restrictions, please click on "Details" for further information.

The information available through this search is public information pursuant to California Code of Regulations, Title 16, Article 1, [Section 3 - Notification of Change of Address](#) and the California Public Records Act.

For more information on questions to ask see [How to Select a CPA](#).

STATUS CODE Definitions

CANCELED

A license is canceled if not renewed within five years following its expiration date. A licensee with a canceled license may reapply as a new applicant and meet the current requirements for approval. Upon approval, a new CPA license number is issued.

CLEAR

The license is current and valid. The licensee can engage in the practice of public accountancy prior to the license expiration date.

CLEAR, PROBATION

The license is current and valid. The licensee can engage in the practice of public accountancy prior to the license expiration date. Additionally, the licensee has been disciplined and may have part of the disciplinary order (for example,

revocation or suspension) stayed and may continue to practice under specific terms and conditions. Please contact the CBA for further information.

CLEAR, RESTRICTED

The license is current and valid. The licensee can engage in the practice of public accountancy prior to the license expiration date. Additionally, the licensee has permanent license restriction(s) as part of a disciplinary order (for example, permanently prohibited from performing audits or reviews). Please contact the CBA for further information.

DECEASED

Licensee is deceased.

DELINQUENT

A license is delinquent if not renewed by its expiration date.

DELINQUENT, PROBATION

A license is delinquent if not renewed by its expiration date. Additionally, the licensee has been disciplined and may have part of the disciplinary order (for example, revocation or suspension) stayed with specific terms and conditions. Please contact the CBA for further information.

DENIED

The license is denied and no longer valid pursuant to Section 17520 of the Family Code. Any questions should be directed to the Family Support Unit at (916) 323-0884.

INACTIVE

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

INACTIVE, PROBATION

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy. Additionally, the licensee has been disciplined and may have part of the disciplinary order (for example, revocation or suspension) stayed with specific terms and conditions. Please contact the CBA for further information.

MILITARY

The license is current. The licensee may not engage in the practice of public accountancy and may not provide public accounting services in private practice (public accounting services to the general public.) If, however, the licensee is required by the military to provide public accounting services while on active duty, the license shall be considered to be in military active status.

RENEWAL IN PROCESS

A renewal application has been submitted and is being processed. Please contact the CBA for further information.

REVOKED

The individual, partnership, or corporation is no longer licensed as a result of a disciplinary action.

SURRENDERED

The licensee has surrendered the license. The individual, partnership, or corporation is no longer licensed. The CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions be met should the former licensee ever choose to reapply for licensure.

SUSPENDED / DISCIPLINE, PROBATION

The licensee is prohibited from engaging for a specific period of time in the activities for which licensure is required. The licensee has been disciplined and may have part of the disciplinary order (for example, revocation or suspension) stayed with specific terms and conditions. Please contact the CBA for further information.

Experience Completed

The Experience Completed field reflects the type of experience the licensee completed either at the time of initial application for licensure as a CPA, or subsequent to obtaining the CPA license. The "A" designation indicates the licensee completed the experience required to perform the full range of accounting services, including signing attest reports on attest engagements. The "G" designation indicates the licensee completed the experience required, except attest experience, and therefore is **not authorized to sign reports on attest engagements**. This licensee can perform all other accounting services and may also participate in attest engagements.

A This licensee completed the experience required to perform the full range of accounting services, including signing attest reports on attest engagements.

G This licensee completed the experience required, except attest experience, and therefore is not authorized to sign reports on attest engagements. This licensee can perform all other accounting services and may also participate in attest engagements.

NOTE: The Experience Completed field is left blank on the Web License Lookup for firm licenses, as the designation applies only to individual licenses.

Licensees who practice public accounting in California must complete 80 hours of acceptable continuing education in the 24-month period preceding the license expiration date.

A licensee who performs substantial portions of an attest or compilation engagement is required to complete continuing education in accounting and auditing. Information about continuing education is reported to the CBA at license renewal.

In all instances, it is required that licensees engage in continuing education which directly contributes to their competence as accountants. Consumers are advised to ask the licensee for up-to-date information on the continuing education the licensee has completed.



Department of Consumer Affairs

California Board of Accountancy

Disciplinary Actions / License Restrictions

This list contains all enforcement actions within the past seven years for those found to be in violation of the California Accountancy Act and/or California Board of Accountancy regulations; summaries for all licensees with license restrictions (disciplinary decisions); currently effective Interim Suspension Orders (ISO) or Temporary Restraining Orders (TRO); and summaries of decisions older than seven years but occurring since July 1, 1993, for licenses revoked or surrendered.

The CBA may revoke or suspend a license, or impose probation on the licensee for violation of applicable statutes or regulations. The standard probationary terms, as well as case-specific probationary terms, are included in all cases of probation. The standard probationary terms are listed in the Manual of Disciplinary Guidelines and Model Disciplinary Orders.

In cases of serious threat of continued consumer harm, the CBA may suspend that licensee's ability to practice public accountancy, pending a hearing on that conduct through the utilization of an ISO or TRO.

For more information or details of prior enforcement actions, or for information regarding possible citations and fines, please contact the CBA at:

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832
Attn: Enforcement Division

E-mail: enforcementinfo@cba.ca.gov
Telephone: (916) 561-1729
FAX: (916) 263-3673

Disciplinary Actions / License Restrictions Index

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z



How to Select a CPA

A Certified Public Accountant (CPA) is a person who has met the requirements of California state law and has been issued a license to practice public accounting by the California Board of Accountancy.

A Public Accountant (PA) is a person who has met the requirements of California state law and has been issued a certificate of public accounting from the California Board of Accountancy.

Only persons who are licensed by the CBA may call themselves a Certified Public Accountant or Public Accountant.

CPAs and PAs are required to complete appropriate continuing education in order to be eligible to practice public accounting. A licensee who completes the required continuing education is renewed as "active." A licensee who does not complete the required continuing education is renewed as "inactive" and may not practice public accounting.

Word-of-mouth referrals from individuals who have used the services of a particular CPA are probably the best way to select a CPA.

When selecting a CPA, you should consider the following:

Check the license status from our [Web License Lookup](#) or call the California Board of Accountancy at (916) 263-3680. Specifically, make sure the license is current and active (renewed with continuing education).

Check whether there have been any enforcement actions against the licensee and how long he or she has been licensed.

Interview the prospective CPA either by telephone or in person. A common inquiry is "what type of accounting work do you typically perform?" Compare the CPA's experience to your service needs.

Ask about the office hours of the CPA; determine whether the office is open year-round; inquire if the CPA is available to take telephone inquiries. Ask what type of [continuing education](#) the licensee has taken recently.

If the services you require include either reviewed or audited financial statements, ask the CPA if he or she participates in a [peer review](#) or quality review program? If yes, ask the year and month - and the result - of the most recent review.

Effective January 1, 2002, some CPAs are authorized to perform a full range of accounting services including signing reports on [attest engagements](#). Attest engagements include an [audit](#), a review of financial statements, or an examination of prospective financial information. Others will be authorized to perform a full range of accounting services, including accounting, compilation preparation, management advisory, financial advisory, tax and consulting services, but will not be authorized to sign reports on attest engagements.

Licensees are required to comply with Section 54.1 of the California Board of Accountancy Regulations. This regulation provides that no confidential information obtained by a licensee shall be disclosed without the client's permission. Therefore, you should ask whether the CPA discloses any of your confidential information to persons or entities outside the United States in connection with outsourcing any services provided by the licensee on your behalf. While other persons or entities may provide you with financial services, including tax preparation, it is important to be aware that [Section 54.1](#) of the CBA Regulations pertains only to licensees of the California Board of Accountancy.

Be aware that if your CPA prepares your tax return and offers you a Refund Anticipation Loan (RAL), the CPA must comply with disclosure requirements specified in the California Accountancy Act and CBA Regulations. An RAL is a loan that allows a taxpayer to borrow against an anticipated income tax refund. These loans actually are made by banks, but are frequently offered by tax preparers including CPAs in conjunction with preparation of the tax return. While these loans are most frequently described as an instant tax refund - as if they come directly from the California State Franchise Tax Board or Internal Revenue Service - they are in reality short-term loans that often have very high costs associated with them. Both the tax preparer and the lending institution often take commissions against the calculated tax refund - so the RAL is less than the amount of the actual tax return refund. CPAs offering RALs are required by Section 56 of the CBA's regulations to make specified written disclosures to consumer, including the dollar amount the CPA will receive for facilitating the loan. These disclosures must be made at or before the time of making the referral to the lender or performing other activities to facilitate the loan. These disclosures must be made at or before the time of making the referral to the lender or performing other activities to facilitate the loan, regardless of whether the taxpayer actually accepts the loan.

Before any work is done by the CPA, it is important to make certain that you receive an engagement letter detailing the work to be performed for you, who will specifically be performing the work, including whether the work is outsourced, confirming that all private and personal information is secure, and specifying the cost of the services.

Definitions

Attest Engagement: One in which the practitioner is engaged to issue, or does issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party. Attest services include an audit, a review of financial statements, or an examination of prospective financial information; however, attest services do not include the issuance of compiled financial statements.

Audit: Examination of a client's accounting records by an independent Certified Public Accountant (CPA) or Public Accountant (PA) to formulate an opinion on financial statements and/or financial information. The auditor must follow generally accepted auditing standards.

Compilation Preparation: Presentation of data in financial statement format without the accountant's assurance.

Continuing Education: Acceptable continuing education (CE) is a formal program of learning that contributes directly to the professional competence of a licensee in public practice. For additional information on acceptable CE see Continuing Education.

Financial Statement: Contains financial information about an organization. The required financial statements are balance sheet, income statement, and statement of cash flows. They may be combined with supplementary information to depict the financial status or performance of the organization.

Peer Review: The study, appraisal, or review conducted in accordance with professional standards of the professional work of a licensee or registered firm by another licensee unaffiliated with the licensee or registered firm being reviewed.

Review of Financial Statement: To perform an inquiry and analytical procedures that permit a Certified Public Accountant or Public Accountant to determine whether there is a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles or, if applicable, with other comprehensive basis of accounting.



Department of Consumer Affairs

California Board of Accountancy

**Special Message For California Consumers
Who Are Thinking About Selecting
A Certified Public Accountant
ON THE INTERNET**

It is now possible to purchase public accounting services on the Internet. While this appears to be a convenient way to access a broad range of services, it is important to "do your homework" before selecting a practitioner. Keep in mind that because Internet practice involves no face-to-face client contact, it may be easier for unqualified persons to masquerade as licensees. Also, remember a practitioner offering services on the Internet may be physically located anywhere in the world.

The following information from the California Board of Accountancy should not be construed as an endorsement or recommendation to purchase public accounting services on the Internet. Rather, these tips are offered simply as consumer protection suggestions in advance of contemplating the selection of such an Internet practitioner.

Keep in mind that if you encounter a problem with an accountant who is not licensed by the California Board of Accountancy, the Board probably will not be able to assist you.

Check the status of the license by using our [Web License Lookup](#) or call the California Board of Accountancy at (916) 263-3680. Make sure the practitioner holds a current California license with active practice rights. Also inquire whether there have been any enforcement actions against the practitioner.

Interview the practitioner either by e-mail or by telephone to ensure that he or she can provide the services you need. Inquire about procedures for providing and receiving information. Is the practitioner concerned about timeliness, accuracy, and confidentiality? If you are interested in income tax preparation services, ask if the practitioner can be reached later in the year if you need help with an audit.

Verify that the information about the firm on its website is accurate. Does the firm provide the same information when you make contact by telephone? Does the address on the website match the address you received from the California Board of Accountancy?

It is of primary importance to make certain that before any work is done by the CPA or PA, you receive an engagement letter or other written documentation detailing the work to be performed for you, who specifically will be performing the work, and the cost of services.

If you are using the Internet to obtain a directory of Certified Public Accountants or Public Accountants, keep in mind that a directory listing does not ensure that the practitioner is well qualified or licensed. You still need to ask the appropriate questions and check the status of the practitioner's license.

Please visit [Selecting a CPA or PA](#) for more information.

COMMON WEALTH OF NORTHERN MARIANA ISLANDS

Experience Requirement:	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills.</p> <p>Public: 2 years (4,000 hours). Experience must extend over a period of no less than 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: Information not available.</p> <p>Verification: Information not available.</p> <p>Opinion: Information not available.</p>
Committee Review:	Information not available.
Consumer Information:	Information not available.

*Two-Tier States are indicated with an asterisk.

COLORADO

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (1,800 hours). Experience must be gained within 5 years immediately preceding the date of application.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, provide that at least 2 upper division accounting courses are taught and whereas 1 year shall consist of no less than 12 semester hours or the equivalent quarter hours.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form, signed under penalty of perjury, is required for all types of experience and must be submitted through NASBAs credentialing service (Attachment A).</p> <p>For academia experience, a letter from each institution where the qualifying hours were obtained must accompany the application. The letter must be signed by the dean or department head, one of which must also be a CPA able to verify the work. The letter must include the number of credit hours taught for each relevant year, course descriptions, and levels taught.</p> <p>Verification: The Board verifies CPA status through written certification using a licensure verification form (Attachment B).</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website provides a CPA definition (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

P.O. Box 198589
Nashville, TN 37219



Certificate of Experience

Applicant Section

First	Middle	Last	
Address	City	State	Zip Code
Employer:			
Address			
City	State	Zip Code	Telephone

Firm Registration Number: _____

Position of Applicant: _____

In accordance with C.R.S. 18-8-503 and 18-8-501(2)(a)(I), false statements made herein are punishable by law. I state, under penalty of perjury as defined in C.R.S. 18-8-503, that the information contained in this application, to the best of my knowledge, is true and correct. I understand that under the Colorado Accountancy Law, providing false information to the Board is grounds for denial, suspension or revocation of a CPA certificate.

Signature Date

Verifier Section

PLEASE ONLY VERIFY EXPERIENCE WITHIN 5 YEARS PRECEDING THE DATE OF APPLICATION

Exact Dates of Employment: (mm/dd/yyyy) From: _____ To: _____ Full Time Part Time
(If part time, refer to 4.1.F of the Rules.)

Please provide the number of qualifying work hours for each individual year for the time period stated above:

Year 1	Year 2	Year 3	Year 4	Year 5	Total Hours

I, as a verifier,

- Have reviewed, agreed and signed the attached job description(s); and
- Attest to having direct knowledge of work performed, as required by Colorado Rule 4.1.B, by the applicant during the entire dates of employment stated above. I performed periodic review and evaluation of the applicant's work, while holding an active status CPA license to practice public accountancy during the entire period of employment being verified.

Select one that applies.

- Attest the applicant, as required by Colorado Rule 4.1.B, has the work experience that involves the application of appropriate technical and behavioral standards, such as the standards contained in the AICPA Code of Professional Conduct, U.S. Generally Accepted Accounting Principles (GAAP), U.S. Generally Accepted Auditing Standards (GAAS), Statements on Standards for Attestation Engagements (SSAE), Statements on Standards for Accounting and Review Services (SSARS), the Statements on Standards for Tax Services (SSTS), or the Statements on Standards for Management Consulting Services.
- Attest the applicant has experience using the International Financial Reporting Standards (IFRS) in accordance with the International Accounting Standards Board (IASB).
- Attest the applicant has experience using alternative standards; specify _____
- Am unable to attest to the standards used.

Rule 4.2 - Experience in Public Accounting

In your opinion, did the applicant obtain sufficient experience to satisfy the requirement below: YES NO

Qualifying public accounting experience shall consist of performing services for a client or potential client, including but not limited to any combination of services involving the use of accounting or attestation skills, the issuance of reports on financial statements, management advisory or consulting services, preparation of tax returns, or furnishing of advice on tax matters. Such work shall consist of employment by a CPA or Firm performing services primarily involving the application of the standards described in Rule 4.1.B.

Rule 4.3 - Experience in Industry

In your opinion, did the applicant obtain sufficient experience to satisfy the requirement below: YES NO

Qualifying industry experience shall consist of performing services, including for an employer, primarily involving the application of the standards described in Rule 4.1.B. Such services may include, but are not limited to, internal audit, installation of internal control systems, preparation of financial statements, management advisory or consulting services, preparation of tax returns, or the furnishing of advice on tax matters.

Rule 4.4 - Experience in Government

In your opinion, did the applicant obtain sufficient experience to satisfy the requirement below: YES NO

Qualifying government experience shall consist of employment by a federal, state, or local government entity. Such work shall consist of employment performing services primarily involving the application of the standards described in Rule 4.1.B. Such services may include, but are not limited to, internal or external audit, installation of internal control systems, preparation of financial statements, management advisory or consulting services, preparation of tax returns, or the furnishing of advice on tax matters.

Rule 4.5 - Experience in Academia

In your opinion, did the applicant obtain sufficient experience to satisfy the requirement below: YES NO

Qualifying academic experience consists of teaching in the accounting discipline for academic credit at a regionally accredited college or university. The teaching must include at least two different upper-division courses involving the standards described in Rule 4.1.B. One year of experience shall consist of no less than 12 semester hours or the equivalent in quarter hours. Courses outside the field of accounting shall not count toward the experience requirement. A letter from each institution where the qualifying hours were taught, signed by the dean or department head at that institution must accompany this application. The letter must state: (a) the number of credit hours which the Applicant taught for the relevant years; (b) the names and academic level of the courses taught; and (c) a course description. The Verifier shall be the department chair or a faculty member who also shall be a CPA.

In accordance with sections 18-8-503 and 18-8-501(2)(a)(I), C.R.S., false statements made herein are punishable by law. I state, under penalty of perjury in the second degree, as defined in 18-8-503, C.R.S., that the information contained in this application, to the best of my knowledge, is true and correct. I understand that under the Colorado Accountancy Law, providing false information to the Board is grounds for denial, suspension, or revocation of a CPA certificate.

Signature

Date

Print Name

Position of Verifier

State of Licensure/License Number



Dora
Department of Regulatory Agencies

Barbara J. Kelley
Executive Director



Login or Register

ONLINE SERVICES

License Lookup

Lookup a Colorado License

Licensee List Downloads

Generate List of Licensed Professionals/Entities

Lookup a Colorado Licensed Professional or Business

Criteria

Use the search options below to search for a Licensed Professional/Business with the Division of Professions and Occupations. You may enter as much or as little information as you choose. As with any query your results will depend on the amount of information you enter.
Note: Hover over the field title to display helpful tips.
** Indicates a value is required.

License Type(s): ACCOUNTANCY: Certified Public Accountant (CPA)
ACCOUNTANCY: Public Accounting Firm (FRM)
ACUPUNCTURE: Acupuncturist (ACU)
ADDICTION COUNSELORS: Certified Addiction Counselor I (ACA)
ADDICTION COUNSELORS: Certified Addiction Counselor II (ACB)

License Prefix and Number:

First Name: Last Name:

Business Name:

City: State/Province: Zip Code:

Current Filters: First Name: jackson

	Name	License Number	License Status	Contact Type	City	State	Zip Code
Detail	Jackson J Allen	PHA.0004534	Expired	INDIVIDUAL	ARVADA	CO	80005
Detail	Jackson L Anderson	DEN.00104589	Active	INDIVIDUAL	Colorado Springs	CO	80915
Detail	Jackson L Anderson	NTO.2773005	Expired	INDIVIDUAL	Colorado Springs	CO	80915
Detail	Jackson C Bishop	JP.00280977	Expired	INDIVIDUAL	Thornton	CO	80241
Detail	Jackson C Bishop	MP.00179963	Active	INDIVIDUAL	Thornton	CO	80241
Detail	Jackson M Bland	CPA.0018574	Active	INDIVIDUAL	Centennial	CO	801123030
Detail	Jackson Owen Carr	PE.0008722	Expired	INDIVIDUAL	SAN DIMAS	CA	91773
Detail	Jackson James Crawford	PN.0044291	Active	INDIVIDUAL	La Junta	CO	81050
Detail	Jackson Thomas Douglas	NLC.0011811	Active	INDIVIDUAL	Colorado Springs	CO	809220000
Detail	Jackson Robert Emmott	PE.0046620	Active	NOT APPLICABLE	Arvada	CO	800070000
Detail	Jackson H Everds	ARC.00300431	Expired	INDIVIDUAL	CHICAGO	IL	60603
Detail	Jackson Franklin Fuller	PE.0001113	Expired	INDIVIDUAL	BOULDER	CO	803033828
Detail	Jackson Junior Good	DEN.00002497	Expired	INDIVIDUAL	NORFOLK	NE	68701
Detail	Jackson K. Hedgcoth	JW.0010195	Expired	INDIVIDUAL	LUBBOCK	TX	79423
Detail	Jackson Minh Le	MAN.0417088	Active	INDIVIDUAL	LITTLETON	CO	80128
Detail	Jackson Lee	CPA.0023297	Active	INDIVIDUAL	Sugar Land	TX	77479
Detail	Jackson J Lussier	APE.0044421	Active	NOT APPLICABLE	Berthoud	CO	805130000
Detail	Jackson Wilhelmus Quentin Maddux	DR.0043168	Active	INDIVIDUAL	Woodbury	MN	55129-5202
Detail	Jackson Andrew McAllister	PTL.0009274	Active	INDIVIDUAL	Denver	CO	80207
Detail	Jackson E Messenger	PLS.0027272	Active	INDIVIDUAL	Clifton	CO	81520
Detail	Jackson Key Miller	APE.0021588	Cancelled	INDIVIDUAL	Sanford	CO	811510000
Detail	Jackson Key Miller	JW.0109100	Expired	INDIVIDUAL	Sanford	CO	811510000
Detail	Jackson Key Miller	ME.0029922	Active	INDIVIDUAL	Sanford	CO	811510000
Detail	Jackson Key Miller	RW.0077423	Expired	INDIVIDUAL	Sanford	CO	811510000
Detail	Jackson Ronald Morehead	NA.00725893	Expired	INDIVIDUAL	Berthoud	CO	80513
Detail	Jackson Ronald Morehead	RN.0202212	Active	INDIVIDUAL	Berthoud	CO	80513
Detail	Jackson H. Mumey	ACC.0000846	Active	INDIVIDUAL	Denver	CO	80231
Detail	Jackson H. Mumey	NLC.0001815	Expired	INDIVIDUAL	Denver	CO	80231
Detail	Jackson Chien Nguyen	DEN.00010155	Active	INDIVIDUAL	Denver	CO	80205
Detail	Jackson K Nzoka	NA.00714900	Active	INDIVIDUAL	Denver	CO	80239
Detail	Jackson M. Ombaba	DR.0043997	Active	INDIVIDUAL	Houston	TX	77292
Detail	Jackson M. Parrish	ACC.0001576	Active	INDIVIDUAL	Aurora	CO	80220
Detail	Jackson M. Parrish	CSW.00992279	Active	INDIVIDUAL	Aurora	CO	80220
Detail	Jackson M. Parrish	NLC.0001948	Cancelled	INDIVIDUAL	Aurora	CO	80220
Detail	Jackson Anthony Quick	IN.0002003954	Active	INDIVIDUAL	Cheyenne	WY	820070000
Detail	Jackson Leonard Sadler	DR.0009411	Expired	INDIVIDUAL	FORT COLLINS	CO	80525



Dora

Department of Regulatory Agencies

Barbara J. Kelley
Executive Director



Lookup Detail View

Name and Address

Name	Public Address
Betty Record Jackson	Lafayette, CO 80026

Credential Information

License Number	License Method	License Type	License Status	Original Issue Date	Effective Date	Expiration Date
CPA.0012067	Reciprocity	Certified Public Accountant	Retired	08/23/1989	06/01/2012	11/30/2013

Board/Program Actions

Discipline
There is no Discipline or Board Actions on file for this credential.

Generated on: 5/29/2013 3:13:55 PM



Home Board of Accountancy
Board of Accountancy

Ofelia Duran, Program Director

Consumer Protection is our Mission.

The practice of public accounting encompasses various regulated and non-regulated services. The Colorado Board of Accountancy regulates certified public accountants, or CPA's. CPA's perform a variety of accounting services and will often times have the designation of CPA after their name. The Board does not regulate accountants, public accountants, tax preparers, or enrolled agents. Accountants and public accountants are not regulated by any federal or state agency; however, there are professional associations who may be able to assist you, the Public Accountants Society at www.coloradoaccountant.org and the other is the Colorado Society of CPAs at www.cocpa.org. Tax preparers and enrolled agents are regulated by the Internal Revenue Service (IRS). If you have a complaint you'd like to report about a tax preparer, or an enrolled agent, please contact the IRS at www.irs.gov.

News Items

NEW Board of Accountancy Rules - Effective July 1, 2013 (Except as otherwise noted)

2010-11 Reporting Period CPE Audit

For Forms, Instructions, and other information, please visit the [CPE Information](#) Page.

Change in Expiration Dates

The expiration date for all CPA licenses has changed from May of even years to November of odd years. Your current license will expire November 30, 2013. The CPE reporting period will not be changing and will remain January 1 of even years to December 31 of odd years. The current reporting period is January 1, 2012 to December 31, 2013.

We Changed Our Name!

The Division is now called the Division of Professions and Occupations, effective August 8, 2012. To help our consumers and licensees more readily locate and utilize our services, the legislature passed House Bill 12-1055 during the 2012 legislative session. Please note, the Division of Professions and Occupations will still be housed within the Department of Regulatory Agencies (DORA). Services the Division currently offers will remain the same.

2012 Legislation

Legislation passed during the Legislative Session impacts the Division of Professions and Occupations. The Division is developing an implementation process at this time. Please check back in the near future to learn about any changes to rules, requirements and important deadlines.

Adobe Acrobat Reader is required in order to view and print many of these materials. If you do not have Adobe Acrobat Reader, [download the latest free version](#) directly from the Adobe website, or [convert a document to text](#).

Contact

1560 Broadway, Suite 1350, Denver, CO 80202 [Email](#)
 (303) 894-7800 - Phone (303) 894-7693 - Fax

CONNECTICUT*

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills.</p> <p>Public: For applicants who sat for the CPA exam prior to January 1, 2000 with a baccalaureate degree and less than 150 semester hours, 3 years. For all other applicants, 2 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Not Accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed, under the penalty of perjury, by a licensed CPA or by human resource personnel at the direction of a licensed CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website contains definitions of a CPA certificate vs. license (Attachment C). Additionally, a CPA certificate contains bolded language which indicates that its holder can not engage in the practice of public accountancy. A CPA license contains language that authorizes its holder to engage in the practice of public accountancy.</p>

*Two-Tier States are indicated with an asterisk.

CPA Certificate Experience Verification

Office of the Secretary of the State
Connecticut State Board of Accountancy
Form SBA-12 (Rev. 02/13)



1. <u>Applicant's name:</u>	

(Print name)	
Dates of experience: From ___ / ___ / ___ To ___ / ___ / ___	
Amount of time claimed: _____ weeks	
2A. <u>Employer information:</u> Name and address:	2B. <u>Supervising CPA- name, certificate number, jurisdiction and date of issue:</u>
_____	Name: _____
_____	Certificate No. _____
_____	Jurisdiction where certificate was issued: _____
Telephone: ()	Date certificate was issued: ___ / ___ / ___

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:

Initial Certificate Applicant

- Public Accounting (*Complete Section 4*)
- Government Accounting (*Complete Section 5*)
- Industry Accounting (*Complete Section 6*)
- Sole Practitioner (*See Section 4*)

Reciprocal CPA Certificate Applicant

- Public Accounting (*Complete Section 4*)
- Government Accounting (*Complete Section 5*)
- Industry Accounting (*Complete Section 6*)
- Five years practice of public accountancy in the immediately previous Ten years. (*Complete Section 4*)

Section 4 - Complete this section by checking the appropriate boxes if the experience claimed is in Public Practice.

- 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).
- 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 experience.**

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

- Review 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.

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

Planning, revision or updating of audit programs to be followed.

Drafting or reviewing memoranda, conclusions, notes.

Preparation or analysis of financial statements or reports.

Performance of 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 _____

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 is of a non-routine accounting nature such that it continually requires independent thought and judgment on accounting matters. The applicant shall 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 shall 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.

Experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction processes and information systems

Experience in tax return preparation

Research experience in tax return preparation and research

Experience in cost accounting

Experience in budgeting

Experience in the application of accounting principles

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.

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 Understands the Code of Conduct promulgated and adopted by the Board.

Yes No

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

Applicant has experience in preparation and analysis of financial statements together with explanations and notes thereon.

Yes No

Applicant understands transaction processes and information systems, including the ability to understand how individual transactions aggregate at the organizational level, to infer how transactions effect the organization as a whole, and to evaluate the integrity and reliability of various client information systems, including relevant computer aspects.

Yes No

Section 8 – Verifier's status and signature

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 a supervising public accountant holding a public accountant license for no less than 3 years prior to the verification of such experience;

As human resources personnel, 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 human resources personnel at the direction of a supervising public accountant holding a valid public accountant license for no less than 3 years prior to verifying such experience; or

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 had 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.

Signature: _____

Date: _____

Print Name: _____

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

Office of the Secretary of the State; Connecticut State Board of Accountancy; 30 Trinity Street, Room 250; Hartford, CT 06106-1634

CPA Certificate Experience Verification Instructions

Office of the Secretary of the State
Connecticut State Board of Accountancy
Form SBA – 12 -Instructions (Rev. 02/12)

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, do not return to the applicant for submission to the Board. Please type or print all requested information. If the space provided is insufficient, please attach a separate sheet.

1. Applicants 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 no earlier than ten years prior to the date of receipt by the Connecticut State Board of Accountancy of a complete application for initial certification.

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

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.

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, 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 supervising Connecticut Public Accountant holding a Public Accountant license 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 no less than 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 no less than 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 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

Office of the Secretary of the State
Connecticut State Board of Accountancy
30 Trinity Street, Room 250
Hartford, CT 06106-1634

Cert. Number	Lic. Number	First Name	Last Name	City	State	Zip	Issue Date	Term Date	Cert Status	Designation
13009	12104	PATRICIA	AAS	GLASTONBURY	CT	06033	8/3/2004	12/31/2012	Good Standing	CPA License
15742	14990	MARGARET	ABBAGNARO	WALLINGFORD	CT	06492	6/20/2011	12/31/2012	Good Standing	CPA License
13939	13089	C. MICHAEL	ABDALIAN	SHAKER HTS	OH	44122	9/5/2006	12/31/2012	Good Standing	CPA License
12485	11553	GAMAL MOHAM	ABDULRAHMA	BROOKREILD	CT	06804	6/10/2003	12/31/2012	Good Standing	CPA License
4563	9722	ALLAN	ABELSON	TRUMBULL	CT	06611	1/18/1982	12/31/2012	Good Standing	CPA License
7459	6338	LAURIE	ABERIZK	SOUTHINGTON	CT	06489	11/14/1989	12/31/2012	Good Standing	CPA License
9830	8784	JOSEPH	ABLESKI	BRISTOL	CT	06010	9/12/1995	12/31/2012	Good Standing	CPA License
7752	6657	RUSSELL	ABRAHMS	FAIRFIELD	CT	06430	8/23/1990	12/31/2012	Good Standing	CPA License
15253	14485	JASON	ABRAMS	SAN DIEGO	CA	92109	1/5/2010	12/31/2012	Good Standing	CPA License
9368	8389	RAYMOND	ABRAMSON	WESTPORT	CT	06880	10/18/1994	12/31/2012	Good Standing	CPA License
4290	4325	DAVID	ACAMPORA	FAIRFIELD	CT	06824	1/5/1982	12/31/2012	Good Standing	CPA License
4291	4422	ALBERT	ACAYAN	WILLIMANTIC	CT	06226	1/5/1982	12/31/2012	Good Standing	CPA License
11504	10528	JOHN	ACCAVALLO	DERBY	CT	06418	6/13/2000	12/31/2012	Good Standing	CPA License
2012	2601	JOHN	ACKERMAN	GUILFORD	CT	06437	7/26/1973	12/31/2012	Good Standing	CPA License
13662	12802	ROBERT	ACKERMAN	FAIRFAX STATION	VA	22039	2/7/2006	12/31/2012	Good Standing	CPA License
15438	14671	JESMEAR	ACOSTA	Waterbury	CT	06705	7/9/2010	12/31/2012	Good Standing	CPA License
2778	2980	RICHARD	ACQUISTA	BRIDGEPORT	CT	06606	4/7/1977	12/31/2012	Good Standing	CPA License
5931	4394	MICHAEL	ACTIS-GRAND	BREWSTER	NY	10509	3/14/1984	12/31/2012	Good Standing	CPA License
7501	6382	MARTIN	ADAMO	BRANFORD	CT	06405	1/18/1990	12/31/2012	Good Standing	CPA License
14883	14089	JUSTIN	ADAMS	BRISTOL	CT	06010	9/15/2008	12/31/2012	Good Standing	CPA License
15027	14248	LINDSEY	ADAMS	TRUMBULL	CT	06611	4/6/2009	12/31/2012	Good Standing	CPA License
6261	4763	MICHAEL	ADAMS	BRISTOL	CT	06010	5/29/1985	12/31/2012	Good Standing	CPA License
10904	9917	SCOTT	ADAMS	SHERBORN	MA	01770	6/25/1998	12/31/2012	Good Standing	CPA License
10219	9202	KRISTEN ANDEI	ADDABBO	NIANTIC	CT	06357	7/23/1996	12/31/2012	Good Standing	CPA License
988	1812	JOSEPH	ADILETTA	NEW CANAAN	CT	06840	12/22/1959	12/31/2012	Good Standing	CPA License
2745	2955	MARK	ADILETTA	TRUMBULL	CT	06611	2/14/1977	12/31/2012	Good Standing	CPA License
11415	10439	RAYMON JOHN	ADILETTA	ARMONK	NY	10504	3/7/2000	12/31/2012	Good Standing	CPA License
9533	8568	WAYNE	ADLER	JERICO	NY	11753	3/28/1995	12/31/2012	Good Standing	CPA License
14495	13677	JOSEPH	ADORNO	TORRINGTON	CT	06790	1/8/2008	12/31/2012	Good Standing	CPA License
12771	11847	ALFRED	ADOVASIO	HOLLISTON	MA	01746	2/3/2004	12/31/2012	Good Standing	CPA License
4844	3967	MANIK	ADVANI	NEW CANAAN	CT	06840	5/19/1982	12/31/2012	Good Standing	CPA License
5148	4248	ARTHUR	AERY, JR	GUILFORD	CT	06437	1/20/1983	12/31/2012	Good Standing	CPA License
3979	3769	CAROL	AGRIA	MILFORD	CT	06460	3/25/1981	12/31/2012	Good Standing	CPA License
6107	4575	JAMES	AHEARN	EAST HAMPTON	CT	06424	10/10/1984	12/31/2012	Good Standing	CPA License
11569	10590	MOHAMMED	AHMED	STAMFORD	CT	06902	9/7/2000	12/31/2012	Good Standing	CPA License
15811	15063	MURAT	AKCAY	NEW YORK	NY	10036	9/2/2011	12/31/2012	Good Standing	CPA License
1130	1465	CARL	ALBER	STRATFORD	CT	06615	6/29/1962	12/31/2012	Good Standing	CPA License

Connecticut is currently a two-tier state. Connecticut issues Certificated Public Accountancy Certificates and Certified Public Accountancy Licenses.

A **Connecticut C.P.A. Certificate** does not license the certificate holder to practice certified public accountancy. The certificate holder is entitled to use the title Certified Public Accountant or the acronym C.P.A. under limited circumstance; such as, a professional designation on business cards, letterhead, and checks.

A **Connecticut C.P.A. License** holder is licensed to practice public accountancy. A license holder may hold themselves out as a C.P.A. and engage in the practice of public accountancy, as long as the license remains in good standing with the Connecticut Board of Accountancy as prescribed by the Board's regulations and statutes. The practice of public accountancy is defined as performing for the public or offering to perform for the public for a fee by a person or firm holding themselves out to the public as a licensee one or more kinds of services involving the use of accounting or auditing skills (§20-279 b (7)).

The Connecticut Board of Accountancy welcomes any phone calls or concerns regarding this and any other matter regarding the practice of public accountancy in the state of Connecticut.



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DELAWARE*

<p>Experience Requirement:</p>	<p>Experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, and tax or consulting services.</p> <p>Public: 1 year (2,000 hours). Experience must be obtained over a period of no less than 1 year and no more than 3 years. Experience must be obtained after the conferral of the degree. Experience must be obtained within 10 years of the application.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: As part of the application, the applicant must provide a notarized list of employers. From the list, experience forms are sent to the employers and must be notarized and signed under penalty of perjury by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through online license lookup, verbal and/or written confirmation with the licensing board.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>The Board reviews all applications for approval (Attachment B).</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website provides definitions of CPA certificate, CPA permit to practice, and PA permit to practice (Attachment D – F).</p>

*Two-Tier States are indicated with an asterisk.



CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

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EMAIL: customerservice.dpr@state.de.us

COMBINED APPLICATION FOR CPA CERTIFICATE AND PERMIT TO PRACTICE INSTRUCTION SHEET

When to File

Which application form you file depends on several factors such as when you applied to take the CPA examination. Step 3 below will guide you to the correct application.

General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A CPA Permit to Practice licenses you to practice accountancy in Delaware.
- A Delaware CPA Certificate does not license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym *CPA only if*:
 - The Certificate is active and in good standing, and
 - You neither engage in nor offer to engage in practicing certified or public accountancy, and
 - You place the words "not in public practice" next to your CPA title on any type of document or device.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at mshin@nasba.org or (615) 880-4263.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see *Professional Ethics: AICPA's Comprehensive Course* or call AICPA directly at (888) 777-7077.

Step 3: Choose the Correct Application Form

The table on the next page shows which application form to submit depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another US state/territory or D.C.	--	--	<u>Application for CPA Permit to Practice</u> by reciprocity.
neither a current CPA permit nor certificate in another US state/territory or D.C.	on or after January 1, 2006	--	<u>Combined Application for CPA Certificate and Permit to Practice</u>
	before January 1, 2006	already have a Delaware CPA Certificate	<u>Application for CPA Permit to Practice</u>
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	<u>Combined Application for CPA Certificate and Permit to Practice</u>
		applied as a Delaware candidate and choose to apply for <i>only</i> a CPA Certificate at this time	<u>Application for CPA Certificate</u> Note: Unless you apply for both, you must apply for the Certificate first .

Step 4: Apply for a Delaware CPA Certificate and Permit to Practice

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board:

- Submit completed, signed and notarized Combined Application for CPA Certificate and Permit to Practice.
- Enclose a check or money order for the non-refundable processing fee made payable to "State of Delaware."
 - Payment must be U.S. funds and drawn on a U.S. bank.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive **one** of the following proofs of your education:
 - If you were educated in the U.S., college or university transcript sent *directly* from the college or university to the Board office.
 - If you attended a college outside of the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.

If you sat for the examination as a *Delaware candidate*, it is not usually necessary for you to submit proof of your education because it is already on file with NASBA or the Board office. However, if you sat for the exam long ago, proof of your education may not be on file. If neither NASBA nor the Board office has proof of your education, the Board office will notify you to submit one of the above proofs of education.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive your CPA examination scores, sent *directly* from the State in which you sat for the examination to the Board office.
- If you ever held a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.

- Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* directly to the Board office.
- The form must be signed by the supervising CPA. The supervising CPA must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).
 - You must have one year of experience after receiving your degree. Degrees must be conferred by accredited college or university with a concentration (or the substantial equivalent of a concentration) in accounting. See Section 4.1.4 of the Board's Rules and Regulations.
 - Your experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. This experience is acceptable if gained when employed in government, industry, academia or public practice.
 - You must have completed the experience within ten years before applying.
 - For further information on qualifying experience, see the following sections of Delaware law – 24 *Del. C.* §107 (a)(5), 109 (a)(3) and (a)(4) – and Sections 5.0 and 9.0 of the Board's Rules and Regulations.
- If you have never been issued a U.S. Social Security Number (SSN), submit a *Request for Exemption from Social Security Number Requirement*.
- *The Privacy Act of 1974, Section 7, requires the following information to be given to all applicants:* Applicants for any Delaware professional or occupational license, permit, registration or certificate (other than Gaming permits) are required to provide a U.S. SSN (29 *Del. C.* §8735(m)). The Division of Professional Regulation uses the SSN primarily to verify identity and safeguard personal information. It may also be used to enforce child support obligation (13 *Del. C.* §2216) and for other lawful purposes.

When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.



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COMBINED APPLICATION FOR CPA CERTIFICATE AND PERMIT TO PRACTICE

File this application only if you have neither a Delaware CPA Certificate nor a CPA permit or certificate in another state, U.S. territory or District of Columbia. If you have either, you must file an Application for CPA Permit.

IDENTIFYING AND CONTACT INFORMATION

1. Name: _____

Last/Family Name
First
Middle
2. Other Names Used: _____
(Include maiden, other married, alternative spellings.)
3. Date of Birth (month/day/year): _____ Gender: Male Female
4. Have you been issued a U.S. Social Security Number? Yes No If yes, enter your SSN: _____
 If no, you must file a Request for Exemption from Social Security Number Requirement.
5. **Mailing** Address: _____

City
State/Province
Zip/Postal Code
Country
6. Phone: _____ Email: _____

Daytime
Home

EDUCATION

7. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		From	To	

If you were *not* a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive proof of your education:

- If you were U.S.-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not U.S.-educated, have the Foreign Academic Credentials Service or NASBA International Evaluation Services prepare and send a credential evaluation directly to the Board office.

EXAMINATION AND LICENSURE INFORMATION

8. Enter the date on which you first applied for the CPA examination: _____
month/year

9. Did you sit for the CPA exam as a Delaware candidate? Yes No If no, enter state where you sat for the exam:

If you were *not* a Delaware candidate, arrange for the Board office to receive your CPA examination scores, sent *directly* from the state where you sat for the examination to the Board office.

10. Have you ever been denied permission to sit for the CPA exam? Yes No If yes, explain:

11. Enter date that you passed the AICPA ethics examination: _____
month/year

Arrange for the Board office to receive your ethics examination score, sent *directly* from AICPA to the Board office.

12. Has any other US state, territory or District of Columbia ever issued you a certificate or permit? Yes No If yes, list ***all*** jurisdictions:

JURISDICTION	LICENSE NUMBER	DATE ISSUED

Arrange for the Board office to receive verification from each jurisdiction, sent directly to the Board office.

13. Have you ever had your license or certificate to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes No If yes, submit a letter giving a complete explanation. **Include copies of all appropriate records.**

14. Are any unresolved complaints pending against you in any jurisdiction? Yes No If yes, submit a letter giving a complete explanation. **Include copies of all appropriate records.**

DISCLOSURES

15. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy? Yes No **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

16. Have you ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or other criminal offense, including any offense for which you have received a pardon, in any jurisdiction? Yes No **If yes, submit a certified copy of a criminal history record from each jurisdiction where you have a record. For information on obtaining a Delaware criminal history record, click on State Bureau of Identification.**

17. Are any criminal charges pending against you in any jurisdiction? Yes No **If yes, submit a letter explaining fully. Include copies of all appropriate records.**

18. Has any jurisdiction ever denied you an accountancy certificate or permit to practice? Yes No **If yes, enclose a letter giving the name and address of the jurisdiction and explaining the reason for denial.**

EXPERIENCE

19. List qualifying work experience. Start with present position and proceed in reverse chronological order. Be sure to list the employer and licensed CPA who supervised you. More space is available on the next page.

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
<input type="checkbox"/> Full-time employment <input type="checkbox"/> Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

If you need more room, you may copy this page.

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
 Full-time employment Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
 Full-time employment Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
 Full-time employment Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
 Full-time employment Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
 Full-time employment Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Arrange for each employer you listed above to submit a completed, signed, notarized *Affidavit of Supervised Work Experience* directly to the Board office.

If your application requires Board review, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within six months of filing may be considered abandoned and discarded.

Please note: When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements contained in the application are true, that he/she has not suppressed any information that might affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed could result in the denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Applicant Signature: _____ Date: _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____ 2 _____.

SEAL

Notary Public: _____

My commission expires: _____

APPLICATIONS THAT ARE UNSIGNED, NOT NOTARIZED, INCOMPLETE OR NOT ACCOMPANIED BY THE REQUIRED FEE WILL BE REJECTED.



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AFFIDAVIT OF SUPERVISED WORK EXPERIENCE

INSTRUCTIONS

- Send this form to the supervisor of an applicant for a Delaware Accountancy Permit to Practice to obtain verification of the applicant's work experience under the supervisor..
- The supervisor must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).

APPLICANT INFORMATION – This section to be completed by applicant.

Name: _____
Last First Middle

Address: _____
Street

City State/Province Zip/Postal Code Country

Home Phone: _____ Work Phone: _____ Email: _____

Social Security Number: _____

Firm or Organization Name: _____

EMPLOYER AFFIDAVIT – This section to be completed and signed by supervisor.

Supervisor Name: _____

Address: _____
Street

City State/Province Zip/Postal Code Country

Phone: _____ Email: _____

State Where Supervisor Licensed: _____ Type of CPA License(s): Certificate Permit

Certificate Number: _____ Is this certificate active? Yes No If no, explain: _____

Permit Number: _____ Is this permit active? Yes No If no, explain: _____

Is the license in good standing? Yes No If no, explain below: _____

Enter the dates the applicant named above was under your **direct** supervision: From: ____/____/____ To: ____/____/____
month/day/year month/day/year

Check one: Full-time Hours per Week: _____ Part-time Hours per Week: _____

Was the applicant's work performed in an adequate and professional manner? Yes No If no, explain below: _____

Check each item that applies to the accounting duties that the applicant performed during the period he/she was under your supervision. For each item checked, describe in detail the duties performed. If you need more room, you may attach a separate sheet:

- Accounting: _____

- Attest: _____

- Compilation: _____

- Management Advisory: _____

- Financial Advisory: _____

- Tax: _____

- Consulting Skills: _____

AFFIDAVIT

I declare and affirm under penalty of perjury that the foregoing information is true and complete to the best of my knowledge and belief.

SUPERVISOR'S SIGNATURE: _____ Date: _____

State of _____ County of _____

Sworn to before me and subscribed in my presence this _____ day of _____, 2_____

SEAL

Signature of Notary: _____

My Commission Expires: _____

RETURN THIS FORM *DIRECTLY* TO THE DELAWARE BOARD OF ACCOUNTANCY OFFICE.



Department of State: Division of Professional Regulation: Board of Accountancy

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Board of Accountancy

Phone: (302) 744-4500

Fax: (302) 739-2711

Email: customerservice.dpr@state.de.us

Mailing address

Cannon Buildin
Suite 203
861 Silver Lak
Dover, DE 199

BOARD FUNCTION: The Delaware State Board of Accountancy (hereafter designating accountants, certified public accountants, and accounting firms. The Board also is designating accountant certificate holders. The Board ensures that applicants are qualified to practice and to discipline licensees. (24 Del. C., Chapter 1, § 101-123)

FREQUENCY OF MEETINGS: The Board meets the third Wednesday of each month in March and December. All meetings are open to the general public and are held in the Board Building, 861 Silver Lake Boulevard, in Dover.

To assure consideration of your license application at the next meeting, the Board requires that you submit your application later than 4:30 PM ten full working days before the meeting date:

- Completed, signed and notarized application form
- Fee payment, and
- All required supporting documentation (see "License Requirements" on the



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Search for a License

Welcome to the Delaware Division of Professional Regulation online license verification service. This site discloses the following public information about licenses:

- Licensee Name
- License Number
- License Type
- License Status
- Issue Date
- Expiration Date
- City, State and Zip if U.S.
- Country if not U.S.
- Public Disciplines

We do not disclose street and email addresses because they are not considered public information.

If you are searching for a license on a Facility - such as a pharmacy, business or other organization - rather than a Person's license, click [FACILITY SEARCH](#).

If you are searching for a Person's license, enter your search criteria below. We will search with whatever information you provide. Generally, the less information you enter, the better the search!

Profession:

License Type:

Last Name:

License Number:

County:

City:

State:

Zipcode:

If you require a verification in writing, click [Request Written Verification](#) for instructions.

DISCLAIMER

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State of Delaware

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Search Results

For a more detailed view of a licensee's background, select the licensee name from the alphabetical list below. Click the numbers below the grid to see additional pages of licensees. To return to the Search page, use the Search Again button below. (Do not use the browser Back key.)

[Search Again](#)

Full Name	License Number	Profession	License Type	License Status
Aelang Lee	CC-0006125	Accountancy	C.P.A. Certificate	Active
Byeongnam Lee	CC-0002211	Accountancy	C.P.A. Certificate	Active
Byoung Gon Lee	CC-0004166	Accountancy	C.P.A. Certificate	Active
Byung Jin Lee	CC-0005946	Accountancy	C.P.A. Certificate	Active
Cha Sun Lee	CC-0006449	Accountancy	C.P.A. Certificate	Active
Chae Yong Lee	CC-0004934	Accountancy	C.P.A. Certificate	Active
Chang Sook Lee	CC-0006057	Accountancy	C.P.A. Certificate	Active
Chang Won Lee	CC-0003934	Accountancy	C.P.A. Certificate	Active
Charles Lee	CC-0004449	Accountancy	C.P.A. Certificate	Active
Charles Chan Lee	CA-0002460	Accountancy	C.P.A. Permit	Expired-Must Reapply
Charles Chan Lee	CC-0004246	Accountancy	C.P.A. Certificate	Active
Charles R. Lee	CA-0001840	Accountancy	C.P.A. Permit	Active
Charmian Ka-Yan Lee	CC-0006234	Accountancy	C.P.A. Certificate	Active
Chia-Jung Lee	CA-0002683	Accountancy	C.P.A. Permit	Expired-Must Reapply
Chia-Jung Lee	CC-0008510	Accountancy	C.P.A. Certificate	Active
Chol Kyu Lee	CC-0002523	Accountancy	C.P.A. Certificate	Active
Christine Heegyoung Lee	CC-0007719	Accountancy	C.P.A. Certificate	Active
Chuljin Lee	CC-0001973	Accountancy	C.P.A. Certificate	Active
Chulshin Lee	CC-0006380	Accountancy	C.P.A. Certificate	Active
Chungkwon Lee	CC-0006623	Accountancy	C.P.A. Certificate	Active
Dae Eung Lee	CC-0008304	Accountancy	C.P.A. Certificate	Active
Daniel K. Lee	CC-0006579	Accountancy	C.P.A. Certificate	Active
Daniel Walter Lee	CC-0008378	Accountancy	C.P.A. Certificate	Active
Daniel Walter Lee	CA-0002583	Accountancy	C.P.A. Permit	Active
David C Lee	PA-0000172	Accountancy	P.A. Permit	Expired-Must Reapply
David C Lee	CC-0001380	Accountancy	C.P.A. Certificate	Active
Deok Ju Lee	CC-0004460	Accountancy	C.P.A. Certificate	Active
Do Young Lee	CC-0002609	Accountancy	C.P.A. Certificate	Active
Dohaeng Lee	CC-0002444	Accountancy	C.P.A. Certificate	Active
Dong Ha Lee	CC-0002608	Accountancy	C.P.A. Certificate	Active

<u>Dong-Hoon Lee</u>		Accountancy	C.P.A. Certificate	Abandoned
<u>Dong-Hoon Lee</u>	CC-0008905	Accountancy	C.P.A. Certificate	Active
<u>Dongki Lee</u>	CC-0004668	Accountancy	C.P.A. Certificate	Active
<u>Dongseok Lee</u>		Accountancy	C.P.A. Certificate	Abandoned
<u>Doyoon Lee</u>	CC-0003562	Accountancy	C.P.A. Certificate	Active
<u>Ducksoo Lee</u>	CC-0006233	Accountancy	C.P.A. Certificate	Active
<u>Eun Hae Lee</u>		Accountancy	C.P.A. Certificate	Abandoned
<u>Eun Joo Lee</u>	CC-0008024	Accountancy	C.P.A. Certificate	Active
<u>Eun Joo Lee</u>	CC-0005978	Accountancy	C.P.A. Certificate	Active
<u>Eun Jung Lee</u>	CC-0005002	Accountancy	C.P.A. Certificate	Active
<u>1 2 3 4 5 6 7</u>				



CPA Permit To Practice



When to File

Which application form you should file depends on several factors such as when you applied to take the CPA examination. Step 3 below will guide you to the correct application.

General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A [CPA Permit to Practice](#) licenses you to practice accountancy in Delaware.
- A Delaware [CPA Certificate](#) does **not** license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym CPA *only if*:
 - The Certificate is active and in good standing, and
 - You neither engage in nor offer to engage in practicing certified or public accountancy, and
 - You place the words "not in public practice" next to your CPA title on any type of document or device.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at mshin@nasba.org or (615) 880-4263.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see [Professional Ethics: AICPA's Comprehensive Course](#) or call AICPA directly at (888) 777-7077.

Step 3: Choose the Correct Application Form

This table shows which application form to submit depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another U.S. state/territory or D.C.	--	--	Application for CPA Permit to Practice by reciprocity.
neither a current CPA permit nor certificate in another U.S. state/territory or D.C.	on or after January 1, 2006	--	Combined Application for CPA Certificate and Permit to Practice
	before January 1, 2006	already have a Delaware CPA Certificate	Application for CPA Permit to Practice
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	Combined Application for CPA Certificate and Permit to Practice
		applied as a Delaware candidate and choose to apply for <i>only</i> a CPA Certificate at this time	Application for CPA Certificate Note : Unless you apply for both, you must apply for the Certificate first .

Requirements for All Applicants for a CPA Permit to Practice

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board. These requirements apply to **a** applicants, regardless of whether or not you hold a Delaware CPA Certificate.

- Submit completed, signed and notarized [Application for CPA Permit to Practice](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware." Payment must be U.S. funds and drawn on a U.S. bank.

- If you currently hold, or you have ever held, a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* directly to the Board office.
 - The form must be signed by the supervising licensed CPA.
 - The supervising CPA must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).
 - You must have one year of experience after receiving your degree. Degrees must be conferred by accredited college or university with a concentration (or the substantial equivalent of a concentration) in accounting. See Section 4.1.4 of the Board's Rules and Regulations.
 - Your experience must include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. This experience is acceptable if gained when employed in government, industry, academia or public practice.
 - You must have completed the experience within ten years before applying.
 - For further information on qualifying experience, see the following sections of Delaware law – 24 Del. C. §107 (a)(5), 109 (a)(3) and (a)(4) – and Sections 5.0 and 9.0 of the Board's Rules and Regulations.
- If you have never been issued a U.S. Social Security Number (SSN), submit a Request for Exemption from Social Security Number Requirement.

Additional Requirement for Applicants with a Delaware CPA Certificate

This requirement applies if you hold a Delaware CPA Certificate that was issued **more than four years** before you file this CPA Permit application. You may check your CPA Certificate's issue date online at Verify License Online.

- Complete the Continuing Professional Education Log for Applicants form showing that you have completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application. **Attach certificates of completion for the CPE listed on the form.**
 - See Section 11.0 of the Board's Rules and Regulations including Sections 11.1 and 11.5.4, for information on the CPE requirements.

Additional Requirements for Applicants by Reciprocity

The following requirements apply only if you are applying by reciprocity. If you hold a Delaware CPA Certificate, they do not apply to you.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive one of these proofs of your education
 - If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - If you attended a college outside the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.

If you sat for the examination as a *Delaware candidate*, it is not usually necessary for you to submit proof of your education because it is already on file with NASBA or the Board office. However, if you sat for the exam long ago, proof of your education may not be on file. If neither NASBA nor the Board office has proof of your education, the Board office will notify you to submit one of the above proofs of education.

- If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive your CPA examination scores, sent *directly* from the State in which you sat for the examination to the Board office.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If your certificate/permit was issued four or more years before this application **and** you do **not** have at least five years experience within the past ten years, complete a Continuing Professional Education Log for Applicants form showing that you have completed 80 hours of continuing professional education (CPE) in the two years before filing this application. **Attach certificates of completion for the CPE listed on the form.**
 - You must have completed all five years of experience *after passing the CPA examination*.
 - See Section 11.0 of the Board's Rules and Regulations including Sections 11.1 and 11.5.4, for information on the CPE requirements.

Share:



CPA Certificate

When to File

File this application form **only if all** of these conditions apply to you ([24 Del. C. §122\(d\)](#)):

- You do **not** have a current CPA Permit or Certificate in another state, U.S. territory or District of Columbia, **and**
- You applied as a *Delaware candidate* to take the CPA exam before *January 1, 2006*, **and**
- You have elected **not** to file a combined application for both Delaware CPA Certificate and Permit to Practice.

If any of these conditions applies to you, see Step 3 below.

General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A [CPA Permit to Practice](#) licenses you to practice accountancy in Delaware.
- A Delaware [CPA Certificate](#) does **not** license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym CPA *only if*:
 - The Certificate is active and in good standing, and
 - You neither engage in nor offer to engage in practicing certified or public accountancy, and
 - You place the words "not in public practice" next to your CPA title on any type of document or device.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at mshin@nasba.org (615) 880-4263.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see [Professional Ethics: AICPA's Comprehensive Course](#) or call AICPA directly at (888) 777-7077.

Step 3: Choose the Correct Application Form

This table shows which application form to submit depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another U.S. state/territory or D.C.	--	--	Application for CPA Permit to Practice by reciprocity.
neither a current CPA permit nor certificate in another U.S. state/territory or D.C.	on or after January 1, 2006	--	Combined Application for CPA Certificate and Permit to Practice
	before January 1, 2006	already have a Delaware CPA Certificate	Application for CPA Permit to Practice
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	Combined Application for CPA Certificate and Permit to Practice
		applied as a Delaware candidate and choose to apply for <i>only</i> a CPA Certificate at this time	Application for CPA Certificate Note : Unless you apply for both, you must apply for the Certificate first .

Step 4: Apply for a Delaware CPA Certificate

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board:

- Submit completed, signed and notarized Application for CPA Certificate.
- Enclose a check or money order for the non-refundable processing fee made payable to "State of Delaware." Payment must be U.S. funds and drawn on a U.S. bank.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- As a *Delaware exam candidate*, it is not usually necessary for you to submit proof of your education because it is already on file with NASBA or the Board office. However, if you sat for the exam long ago, proof of your education may not be on file. If neither NASBA nor the Board office has proof of your education, the Board office will notify you. **If you are notified**, arrange for the Board office to receive one of these proofs of your education:
 - If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - If you attended a college outside the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- If you have ever held a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- If you have never been issued a U.S. Social Security Number (SSN), submit a Request for Exemption from Social Security Number Requirement.

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PA Permit to Practice

Apply for a Delaware PA Permit to Practice *after* you have passed both of required examinations.

- You must apply for and pass all parts of the examination recognized by the National Society of Accountants or both the Accounting and Reporting and Auditing portions of the Uniformed Certified Public Accountants Examination.
- After passing the PA examination,
 - you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see [Professional Ethics: AICPA's Comprehensive Course](#) or call AICPA directly at (888) 777-7077.

Requirements for All Applicants

After you have passed the required examinations, you may apply for Delaware licensure.

- Submit completed, signed and notarized [Application for PA Permit to Practice](#).
- Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware." Payment must be U.S. funds and drawn on a U.S. bank.
- If you were *not* a Delaware candidate when you sat for the PA examination, arrange for the Board office to receive one of these proofs of your education:
 - If you were educated in the U.S., have your official transcript sent *directly* from the college or university to the Board office. The transcript must show the degree received.
 - If you attended a college outside the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- If you were *not* a Delaware candidate when you sat for the PA examination, arrange for the Board office to receive your examination scores, sent *directly* from the jurisdiction where you sat for the examination to the Board office. If you were a Delaware candidate, the Board office will obtain your proof of education and scores from NASBA.
- Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- If you currently hold, *or you have ever held*, an accountancy certificate or permit in another jurisdiction (state, U.S. territory or the District of Columbia), arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- If you have never been issued a U.S. Social Security Number (SSN), submit a [Request for Exemption from Social Security Number Requirement](#).

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DISTRICT OF COLUMBIA*

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000) of full or part-time experience. Experience must be obtained over a period of no less than 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, on a case-by-case basis and requires supervision of a licensed CPA who has direct knowledge of the applicant's work.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA with direct knowledge of the applicant's work. (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website provides definitions of CPA and CPN (permit not to practice) (Attachment C). Additionally, a CPN certificate contains language which states its holder is not permitted to practice public accountancy. The Board website also provides links to other consumer resources and a CPA Overview (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

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		
FULL TIME EXPERIENCE ONLY - FIRM NAME _____ (MO/DAY/YR) (MO/DAY/YR)		TOTAL HOURS
FROM	TO	

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.

Government of the District of Columbia



**Board of Accountancy
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

Home

Adjust font size  **Search Licensee**

Search Licensed Entity

Type: Business Individual*Please enter at least one of the search criteria below:**If you have difficulty finding the licensee, please try a wildcard search by placing a percentage sign (%) in the front and/or back of a particular section of the name, i.e., Real% will retrieve all names beginning with Real and %Real% will retrieve all names that have Real within the name.**If entering the name, you must enter at least two characters.*License Number License Type Last Name First Name City

Displaying 1 - 10 (of 11 matching records)

Page 1 of 2

Name / (* Denotes Alias Name) ▲	License Type	License Number	Status	City	State
JACKSON, ANGELA J	Certified Public Accountant	CPA901889	Inactive	CHANTILLY	VA
JACKSON, CLINTON A	Certified Public Accountant	CPA3966	Inactive	WASHINGTON	DC
JACKSON, DARYL W.	Certified Public Accountant	CPA901399	Inactive	ARLINGTON	VA
JACKSON, HENRY G	Certified Public Accountant	CPA2990	Inactive	MCLEAN	VA
*JACKSON, HOPE M	Certified Public Accountant	CPA901457	Inactive	PHILADELPHIA	PA
JACKSON, KATHLEEN M.	Certified Public Accountant	CPA900376	Active	COLLEGEVILLE	PA
JACKSON, NORWOOD J.	Certified Public Accountant	CPA900142	Inactive	ALEXANDRIA	VA
*JACKSON, RODNEY A	Certified Public Accountant	CPA5628	Active	Bethesda	MD
*JACKSON, RODNEY L	Certified Public Accountant	CPA5628	Active	Bethesda	MD
JACKSON, RODNEY L.A.	Certified Public Accountant	CPA5628	Active	Bethesda	MD

Displaying 1 - 10 (of 11 matching records)

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Next

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Search Licensees (to find and verify a person or entity is licensed)



State District of Columbia
Board Accountancy
Inquiry Date 05/30/2013 11:58 AM

JACKSON, ANGELA J

Mailing Address CHANTILLY, Virginia 20151
Business Phone Number 202-533-4294

Licenses

Certified Public Accountant						
License Number	Original Issue Date	Basis of Application	Status	Inactivation Reason	Effective Date	Expiration Date
CPA901889	09-13-2007	Reciprocity	Inactive	Failure to Renew	12-31-2012	12-31-2012
Employers						

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 For State Licensing related questions, [Click Here](#)

(D.C. Coded Section 23-601et seq.) and is in compliance with such regulations as may be prescribed for such corporation; and

3. The resident manager or designated partner shall complete the CPA partnership/corporation form and the application form. The resident manager or designated partner must be a certified public accountant in the District of Columbia.
4. If you are applying for a Limited Liability Corporation/Partnership, you can access forms at <http://www.dkra.dc.gov/DC/DCRA/For+Business/Corporate+Registration> or contact the Corporation Division at (202) 442-4400, option 5.

COMPLETING THE LICENSE APPLICATION

Section 1. Requested License Type / Fees

- a. The methods for becoming licensed in the District of Columbia are outlined below. The one letter code/abbreviation for each origin is indicated in parenthesis. Write the correct origin code/method on the "Method (Origin) of Application" line in section 1 of your new license application.

Examination (E)	Applicant is requesting consideration and approval to sit for one or more parts of the Uniform CPA Examination.
Re-examination (R)	Applicant completing one or more parts of the Uniform CPA examination on the second or a later attempt.
Endorsement (N)	Applicant currently has a valid CPA license in another jurisdiction that has CPA licensure requirements that are not substantially equivalent to those of the UAA. Go to http://www.nasbatools.com/display_page?id=105 to view listing.
CPN Certificate Holder (E)	CPN who has met all of the requirements for licensure as a CPA: 150 semester hours, 2,000 hours (1 year) of work experience and passing scores on all 4 parts of Uniform CPA Examination.
Other (O)	All Corporation/Partnership, Public Accountant Corporation/Partnership (not requiring an examination) and meet other requirements.

- b. Write the abbreviation for the license type for which you are applying on the "Code" line provided on the application. Write the corresponding license description on the "Description" line. Select from the following:

License Abbreviation	License Description
CPA	Certified Public Accountant
CPC	CPA – Corporation/Partnership

Status Abbreviation	Status Description
CPN*	CPA – Permit <u>Not</u> to Practice

*A CPA applicant will be classified as a CPN if he/she does not meet the experience and/or education requirements for licensure.

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CPA Overview

Introduction

Certified Public Accountant is the title given to accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional education and experience requirements mandated by the state. Most employers require accountants to have completed a Bachelor's degree in a related field as well as certification in a specialized concentration or area. It is highly recommended for accountants to achieve certification, which will dramatically improve potential career opportunities and job security. According to the United States Bureau of Labor Statistics, employment of accountants and auditors is expected to grow 16 percent from 2010 to 2020. In the year 2010, there were 1, 216,900 total employed accountants and auditors in the United States.

Test Format

The Uniform Certified Public Accountant (CPA) Examination must be passed in order to obtain licensure as a CPA. CPAs are the only accounting professionals who are licensed. This type of license is issued only by the *state boards* of accountancy in the 55 jurisdictions of the United States. These boards are on the only entities that possess the authority to issue CPA licensure.

The purpose of the Uniform CPA Examination is to demonstrate a candidate's level of technical knowledge and the skills necessary for licensure in protection of the public interest. The Examination is utilized by the Boards of Accountancy (state boards) in order to provide assurance that the candidate is educated, skilled, and knowledgeable in the field of accounting.

The Uniform CPA Examination consists of four sections: Auditing and Attestation, Business Environment and Concepts, Financial Accounting and Reporting, and Regulation. These sections take 14 hours total to complete. Until 2003, the Uniform CPA Examination was offered twice a year in the standard paper-and-pencil format. However, in April 2004, the computer-based CPA Examination replaced the more traditional format. In 2009, the computer-based CPA Examination reached a record number of one million administrations.

Resources

Prometric is the leader in technology-enabled testing for information technology certification, academic admissions and professional licensure. For the Uniform CPA Examination, Prometric offers

data communication, registration, scheduling, testing systems and software as well as information on available test centers at which candidates are authorized to take the CPA Examination.

The Uniform CPA Examination Candidate Bulletin is the official handbook for individuals planning to take the Uniform Certified Public Accountant (CPA) Examination. This handbook covers the application process, exam scheduling, test center rules and procedures, information about scoring, exam structure and topics, responsibilities of CPA Examination partners, and contact information for Boards of Accountancy.

Uniform CPA Examination Tutorial reviews the Examination's format, navigation functions, and tools, and familiarizes students with the types of questions included in the Examination—multiple-choice and case studies called simulations.

FAQs: Become a CPA

Importance of Certification

Accountants who have obtained their certification are distinguished from other accountants by strict state and licensing requirements, including education, examination, and experience. CPAs who land jobs in the public practice are required to take Continuing Professional Educational courses in order to keep current on CPA services. CPAs are highly respected and recognized within the public. As a result, they must follow a stringent code of professional ethics. CPAs are among the most trained and experienced tax advisors. Obtaining certification and maintaining the certification will increase the potential for a variety of job and other professional related opportunities. For example, certification allows CPAs to become a partner in a CPA firm, teach college level classes, and offer financial and investment guidance.

Resources

National Association of State Boards of Accountancy provides information board of accountancy licensure requirements by jurisdiction as well as requirements for taking the CPA Examination.

This Way To CPA.com is a website for college students and professionals who are interested in becoming a CPA.

State and Territory Requirements

Services and Responsibilities of CPAs

Accountants and auditors perform a variety of specialized services. Among these are examining financial documents for accuracy and compliance with laws and regulations, computing taxes owed and preparing tax returns, evaluating accounting systems for efficiency, and suggesting ways to reduce costs and maximize profits. Public accountants typically offer accounting and auditing services for corporations, governments, and individuals. CPAs generally have their own businesses or work for large public accounting firms.

Many public accountants concentrate in a particular area or focus, such as forensic accounting, securities fraud and embezzlement, bankruptcies and contract disputes, and other criminal financial transactions. Many forensic accountants work with law enforcement personnel and lawyers throughout criminal investigations, providing technical skills and knowledge on a variety of accounting

and finance issues.

What Accountants and Auditors Do

2011 Trends In the Supply of Accounting Graduates and the Demand for Public Accounting Recruits is a publication exploring current trends in accounting and the increasing demand for public accounting professionals.

Robert Half Salary Calculator enables users to calculate finance and accountings salaries in particular areas.



Home > District of Columbia Board of Accountancy

Search

Search Licensees

News

ATTENTION:

Effective May 1, 2012, all duplicate license and letter of certification requests must be submitted online.

Effective June 1, 2011, all new license applications must be submitted online.

Paper service requests will no longer be accepted and will be returned to the address indicated on the application.

Notice of Final Rulemaking - Peer Review [Read More](#)

Mobility - Statutory Provisions [Read More](#)

- [2010 Annual Report](#) (pdf)
- [2009 Annual Report](#) (pdf)
- [2008 Annual Report](#) (pdf)

Examinations

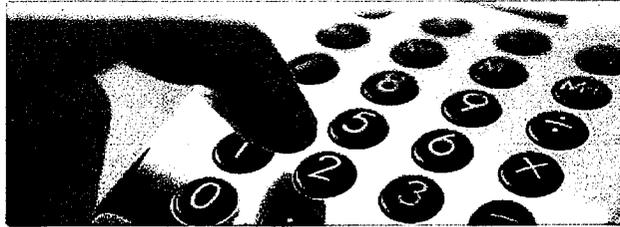
Licensing examinations for accountancy are administered by the American Institute of Certified Public Accountants (AICPA). The following links will redirect you to AICPA examination information and publications.

- [Pre-Exam Education Requirements](#) (pdf)
- [CPA Exam Website \(AICPA\)](#)
- [AICPA Information for Students](#)
- [AICPA Publications](#)
- [CBT-e of the Uniform CPA Examination](#)

Publications and Forms

These links take you to resource information and forms that are required to obtain your license from the District of Columbia.

- [Application Instructions](#) (pdf)
- [Municipal Regulations](#) (pdf)
- [Other Publications and Forms](#)



Welcome

The DC Board of Accountancy (Board) regulates the licenses of professional accountants and protects consumers by upholding the District of Columbia accountancy [license law](#) (pdf). The accountancy license law is defined by the District of Columbia Second Omnibus Regulatory Act of 1998 (Omnibus), which took effect on April 20, 1999.

The Board consists of five members appointed by the Mayor. Three members must each hold a certificate as a certified public accountant, hold a valid permit to practice, and, at the time of appointment, have practiced public accountancy as a CPA in the District for not less than five years. One member must be a non-accountant representing consumers. Three members of the Board constitute a quorum.

The Board meets on the first Tuesday each month at 8:30 a.m. at the DCRA headquarters, located at 1100 4th Street SW, Washington, DC 20024. The Board can be reached by phone: (202) 442-4320 or fax: (202) 698-4329.

Board Administrator: Theresa Ennis, Theresa.Ennis@dc.gov

Current Board Members

- Michael J. Cobb - CPA, Chair
- Antonia Browning-Smiley - CPA Member
- Clarence Magwood - Consumer Member
- Robert Todero - CPA Member
- One vacancy

2013 Meeting Dates:

January 16	February 5	March 5
April - Recess	May 7	June 4
July 2	August 6	September 3
October 1	November 5	December 4

Licensing

Online licensing services are a quick, convenient, and environmentally responsible way to manage your licensing needs. All of the functions listed below can be accessed through the Online Services - PULSE Portal link below.

- [Online Services - PULSE Portal](#)
 - General Searches allows for public license search. Applicants and licensees may check on the status of their application or renewal or perform an in-depth information inquiry
 - Applications allows you to submit a new, reinstatement or reactivation application. [Application Instructions](#) (PDF)
 - Change of Address
 - Renewals
 - Letter of Certification Request
 - Duplicate License Request
- [How to guides](#)
- [FAQs](#) (pdf)

Resources

The Board is committed to professional development and consumer protection. The following links provide a wealth of additional information.

- [CPA Overview](#)
- [Greater Washington Society of CPAs](#)
- [National Association of State Boards of Accountancy \(NASBA\)](#)
- [American Institute of Certified Public Accountants \(AICPA\)](#)
- [Other National and Local Links](#)
- [DC Department of Consumer and Regulatory Affairs](#)

FLORIDA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year. Experience must average at least 20 hours a week over no more than 104 weeks or no more than 40 hours a week over 52 weeks.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, provided that at least 2 upper division accounting courses are taught and whereas 1 year shall consist of no less than 12 semester hours or the equivalent quarter hours.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA under recognition of disciplinary action against licenses for providing false information (Attachment A). For academia experience, a letter from each institution where the qualifying hours were taught, signed by the dean or department head, must accompany the application.</p> <p>Verification: No verification is required.</p> <p>Opinion: Not required. However, additional information regarding the candidate's character and fitness may be included.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes the definition of a CPA (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

State of Florida
 Department of Business and Professional Regulation
 Board of Accountancy
 Verification of Work Experience
 Form # DBPR CPA 32

VERIFICATION OF WORK EXPERIENCE

INSTRUCTION TO APPLICANT: Please sign this statement, forward to verifying CPA for completion and return to the Department of Business and Professional Regulation.

I hereby authorize my employers (past and present) to release to the Florida Board of Accountancy any information, files and/or records as it may deem necessary in the processing of this verification of work experience.

APPLICANT INFORMATION			
Last Name	First	Middle	
Street Address or P.O. Box			
City	State	Zip Code (+4 optional)	
Date	Signature		

EMPLOYER INFORMATION
Name of employer _____
Location of office in which applicant was employed _____

VERIFICATION PERIOD

3. FULL-TIME EMPLOYMENT: Date From: ____/____/____ To: ____/____/____

Number weeks employed _____ Applicant still employed: YES NO

Average hours per week employed _____

Total hours employed _____

4. PART-TIME EMPLOYMENT (Give complete details below. Attach additional statement if necessary.)

Date From: ____/____/____ To: ____/____/____

Number weeks employed _____

Average number hours per week employed _____

Total hours employed _____

INSTRUCTIONS TO VERIFYING CPA: Please complete and forward this Verification of Work Experience form to the Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399-0783.

I, the undersigned, state that the applicant named on this certification:

has had one year of work experience which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties.

has had at least five years of work experience, after licensure as a CPA or Canadian, Mexican, Irish, Australian, New Zealand, or Hong Kong Chartered Accountant, which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties.

I state that these statements are true and correct and recognize that providing false information may result in disciplinary action against my license or criminal penalties pursuant to sections 455.2275 and 837.06, Florida Statutes.

Verifying CPA's Name _____

CPA License Number _____ Date License to Practice Issued _____

State in which certified _____ Expiration Date of License _____

DATE

SIGNATURE OF VERIFYING CPA

Is there any additional information concerning the good moral character or technical fitness of the employee relative to his/her practice of public accounting that you feel the Board should be informed of?
____ Yes ____ No

(If "Yes", please attach written explanation.) Good moral character means a "personal history of honesty, fairness, and respect for the rights of others and the laws of this state and nation."

Search License by Name ?

Name Information

Search By Individual Name

Last Name:

First Name:

Middle Name:

Or Search By Organization/Establishment Name

Organization/Establishment Name:

- Search Names Beginning with Exactly What You Typed
- Include Names With Alternate Spellings To What You Typed

Additional Search Criteria

License Category:

License Type: ?

Special Qualification: ?

City:

County:

State:

- Include Historic Licenses

Licenses Per Page: Click here to use the selected search type.

1940 North Monroe Street, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

License Location Address*: 14651 CANOPY DRIVE TAMPA, FL 33626
Main Address*: 14651 CANOPY DRIVE TAMPA, FL 33626

Certified Public Accountant **JONES, ANDREW THOMAS** Primary AC43645 CPA Current, Active
12/31/2013

License Location Address*: 832 RATHLIN RD RICHMOND HILL, GA 31324
Main Address*: 832 RATHLIN RD RICHMOND HILL, GA 31324

Certified Public Accountant **JONES, ANN PIFER** Primary Eligible for Exam

Main Address*: 810 HIGHWAY 97 SOUTH CANTONMENT, FL 32533

Page 1 of 20



*** denotes**

Main Address - This address is the Primary Address on file.

Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).

License Location Address - This is the address where the place of business is physically located.

1940 North Monroe Street, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **Copyright 2007-2010 State of Florida. Privacy Statement**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

Florida Department of
**Business
Professional
Regulation**



Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Phone: 850.487.1395
Fax: 352.333.2508

Division of Certified Public Accounting

Selecting a Certified Public Accountant

A Certified Public Accountant (CPA) is a person who has met the requirements of Florida state laws and has been issued a license to practice public accounting by the Florida Board of Accountancy.

Only persons who are licensed can legally call themselves a Certified Public Accountant. As practitioners, CPAs provide accounting, auditing, tax, financial planning and management consulting services.

When you choose a CPA the following suggestions may be helpful:

Check the license status from our online search at <http://www.myfloridalicense.com> or call the Customer Contact Center at 850.487.1395.

Specifically, make sure the license is current, and check for any disciplinary actions against the licensee. Check to see if the license is active and how long the individual has been licensed.

Interview the prospective CPA either by telephone or in person. Find out what type of accounting work they typically perform. Compare the CPA's experience to your service needs.

Ask about the office hours of the CPA; determine whether the office is open year round; inquire if the CPA is available to take telephone inquiries.

It is important to make certain before any work is done by the CPA that you receive an engagement letter detailing the work to be performed for you, who specifically will be performing the work, and cost of the services.

Source: <http://www.myfloridalicense.com/dbpr/cpa/SelectACPA.html>

GEORGIA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills</p> <p>Public: 1 year (2,000 hours). Experience must be obtained within 1 year preceding the date of application (Attachment A).</p> <p>Non-Public: 5 years (10,000 hours).</p> <p>Academia: Yes, with 5 years (10,000 hours) and provided that teaching is at a 4 year college or university in at least 2 different areas of accounting above the introductory or elementary level.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be submitted through NASBA's online credentialing service. Experience must be verified by a licensed CPA for public accounting but not for non-public or academia experience.</p> <p>Verification: Information not available.</p> <p>Opinion: Information not available.</p>
<p>Committee Review:</p>	<p>Information not available.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

Georgia State Board of Accountancy Frequently Asked Questions

IMPORTANT NOTICE: The Georgia State Board of Accountancy has received numerous inquiries concerning the **Uniform CPA Examination (Computer Based Examination, effective April 5, 2004)**. Any request for applications, questions, concerns, etc., pertaining to the CPA Examination must be answered by the CPA Examination Service. You may reach them by calling 1-800-CPA-EXAM in Georgia or outside of Georgia (615) 880-4250 and ask for the Georgia Coordinator. For the most updated information, tutorials, sample test questions, and simulations on the computer based examination; you may visit their website at: <http://www.cpa-exam.org/> Examination applications and reexamination applications may be obtained at the following website: <http://www.nasba.org/> click on Examination, then click on Uniform CPA Examination at the top of the page, click state (on map), scroll down to Bottom of "Georgia Examination Information Form" and under the heading "How to Apply", you will find the Initial Examination Application and the Reexamination Application.

1. What are the work experience requirements for licensure?

One years and 2,000 hours in public accounting; five years and 10,000 hours in business, industry, government or college teaching (teaching at a 4 year college or university in at least two different areas of accounting above the introductory or elementary level) or a combination of work experience in public accounting, business, industry, government or college teaching. Complete requirements are contained in the board's rules at this website. See O.C.G.A. 43-3-6 and rules 20-3-.08 and 20-4-.06. All work experience must have been supervised by a person who holds a live permit as a certified public accountant or registered public accountant except for government or college teaching. In these two areas you must be supervised, however, the supervisor is not required to hold a CPA or RPA license.

The experience must have been earned no earlier than one-year prior to application; the experience may have breaks in service of no longer than 1-year in duration.

2. Who can sign as my supervisor?

Board Rule 20-3-.08(b)(4)(c): supervision shall mean "the act of directing and inspecting the performance of."

3. What are the educational requirements for certification?

20-3-.08(1)(c) presented to the board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a non-accounting concentration supplemented by what the board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the board. The total educational program shall include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements.

4. When and how do I apply for certification?

After passing the exam, meeting the educational requirements in question #3, and meeting the work experience requirements in

question #4, submit an application to NASBA office. Forms are available on-line.

5. What are the CPE requirements?

80 hours every two years, 16 of which must be in auditing and accounting subjects. If licensed less than 1 year, no CPE is required; if licensed 1 year but less than 2, 40 hrs. Of CPE (20% in A&A) is required. Minimum of 20 hours must be earned in each year. If requirements are not completed by the end of the renewal period, the license will expire and the licensee will be required to reinstate in order to bring the license back to active status. See Rule 20-11.

6. How do I know that the courses I am taking can be counted towards my CPE hours for license renewal?

The Georgia State Board of Accountancy does not pre-approve any providers or courses for continuing professional education. The responsibility for determining if the course meets the requirements of chapter 20-11—continuing professional education (requirements, programs which qualify, controls and reporting and calculation of hours of credit) rests solely upon the provider and the licensee.

7. Does Georgia reciprocate licenses from other states?

Yes. Applications are available at this website and from the board office. However, certain experience, education, and examination requirements must be met. These are described in the board's rules at this website. See O.G.C.A. 43-3-11 and rules 20-3, 20-4, and 20-3-.09.

8. When will I receive my wall certificate?

Wall certificates must be ordered through the board office at a cost of \$50.00. The size of the wall certificate is 10" x 13" and usually takes from 4 to 6 weeks for processing.

9. How long is the license good for and how do I renew?

All CPA licenses expire on December 31 of each odd-numbered year. The electronic renewal application can be completed online once you receive the postcard notification that will be mailed to you. For access to the on-line renewal application, go to the board's website at <http://www.sos.state.ga.us/plb/accountancy>. You may also directly update changes to your address information online at the board's website. Please note that failure to receive the postcard notification does not relieve the licensee of the responsibility for timely renewal.

10. If my license expires, will I be required to re-take the CPA exam in order to be reinstated?

No. In order to reinstate your CPA license, you will be required to complete the application for reinstatement of license. The reinstatement application is available on-line.

11. Will my CPA examination grades expire?

No.



PROFESSIONAL LICENSING

GEORGIA SECRETARY OF STATE BRIAN P. KEMP

CORPORATIONS • ELECTIONS • LICENSING • SECURITIES • ARCHIVES

Results of Query

Please use the "Back" button in your browser to return to your original search or [click here](#) to conduct a new search.
Note: You may sort by licensee name and license number by clicking on "Name" and "License Number" respectively.

Name	License Number	Profession	License Type	License Status	City	State
Alison J. Jackson	CPA024499	Accountancy	Certified Public Accountant	Active	Hoschton	GA
ANDREW THOMAS JACKSON	CPA029823	Accountancy	Certified Public Accountant	Active	EVANS	GA
Anthony Jackson	CPA005515	Accountancy	Certified Public Accountant	Lapsed	Atlanta	GA
Brenda J Jackson	CPA014801	Accountancy	Certified Public Accountant	Lapsed	Fernandina Beach	FL
C Bradford Jackson	CPA012814	Accountancy	Certified Public Accountant	Active	Thomasville	GA
Candace April Jackson	CPA027636	Accountancy	Certified Public Accountant	Active	Atlanta	GA
Carla W Jackson	CPA017187	Accountancy	Certified Public Accountant	Active	Acworth	GA
Carmel A Jackson	CPA014245	Accountancy	Certified Public Accountant	Active	Waycross	GA
Carol A Jackson	CPA004638	Accountancy	Certified Public Accountant	Lapsed	Lawrenceville	GA
Cindy Biddle Jackson	CPA015082	Accountancy	Certified Public Accountant	Active	Dalton	GA
David Brent Jackson	CPA030439	Accountancy	Certified Public Accountant	Active	New York	NY
David Eugene Jackson, Jr	CPA014246	Accountancy	Certified Public Accountant	Active	Atlanta	GA
David Nelson Jackson	CPA023248	Accountancy	Certified Public Accountant	Lapsed	Commerce	GA
Deborah Respress Jackson	CPA016110	Accountancy	Certified Public Accountant	Active	Atlanta	GA
Debra C Jackson	CPA025206	Accountancy	Certified Public Accountant	Lapsed	Largo	FL
Donald Keith Jackson	CPA006803	Accountancy	Certified Public Accountant	Active	Peachtree City	GA
Donna Michelle Jackson	CPA025500	Accountancy	Certified Public Accountant	Active	Conyers	GA
Donny R Jackson	CPA005902	Accountancy	Certified Public Accountant	Lapsed	Duluth	GA
Edwin S Jackson	CPA000520	Accountancy	Certified Public Accountant	Active	Atlanta	GA
Erica Brett Jackson	CPA024500	Accountancy	Certified Public Accountant	Active	Bishop	GA
ERIKA SUZANNE JACKSON	CPA030525	Accountancy	Certified Public Accountant	Active	Duluth	GA
Erja Irene Jackson	CPA019228	Accountancy	Certified Public Accountant	Active	New York	NY
Henry Gaines Jackson	CPA001211	Accountancy	Certified Public Accountant	Lapsed	Conyers	GA
Jack Thomas Jackson Jr	CPA009467	Accountancy	Certified Public Accountant	Lapsed	Marietta	GA
James L Jackson	CPA003376	Accountancy	Certified Public Accountant	Lapsed	Calhoun	GA
James Stanley Jackson	CPA009149	Accountancy	Certified Public Accountant	Active	Marietta	GA
Jeffrey Lee Jackson	CPA026833	Accountancy	Certified Public Accountant	Active	Canton	GA
Jeffrey T Jackson	CPA015636	Accountancy	Certified Public Accountant	Active	Sarasota	FL
Jeremy Levett Jackson	CPA030946	Accountancy	Certified Public Accountant	Active	Atlanta	GA
Jerome Anderson Jackson, Jr	CPA030809	Accountancy	Certified Public Accountant	Active	Suwanee	GA
Jobe Jackson	CPA005029	Accountancy	Certified Public Accountant	Active	Dunwoody	GA
Joshua Blaine Jackson	CPA026644	Accountancy	Certified Public Accountant	Active	Canton	GA
Judy D Jackson	CPA021962	Accountancy	Certified Public Accountant	Active	Atlanta	GA
Julie Anne Jackson	CPA020429	Accountancy	Certified Public Accountant	Active	Senoia	GA
Katherine G Jackson	CPA014525	Accountancy	Certified Public Accountant	Active	Bentonville	AR
Kathryn L Jackson	CPA012166	Accountancy	Certified Public Accountant	Lapsed	Snellville	GA
Kathryn Virginia Jackson	CPA020430	Accountancy	Certified Public Accountant	Lapsed	Sophia	NC
Kelly Keifer Jackson	CPA019967	Accountancy	Certified Public Accountant	Active	Flowery Branch	GA
Kenneth Grant Jackson	CPA006387	Accountancy	Certified Public Accountant	Lapsed	Dalton	GA
Kim Warren Jackson	CPA023821	Accountancy	Certified Public Accountant	Lapsed	Montgomery	AL

GUAM*

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills.</p> <p>Public: For applicants with a baccalaureate degree, 1 year (2,000 hours). For applicants without a baccalaureate degree, 2 years (4,000 hours). Experience must extend over a period of no less than 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required. License lookup displays 2 license types: attest and non-attest. However, additional information on the attest experience requirement is not available.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed under penalty of perjury by the applicant and the licensed CPA verifying the experience. (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Not Required.</p>
<p>Committee Review:</p>	<p>Information not available.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status and provides attest and non-attest license types (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

Guam Board of Accountancy

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913
Tel: 671-647-0813 Fax: 671-647-0816 Website: www.guambo.org Email: admin@guambo.org

Experience Affidavit

INSTRUCTIONS: If you hold a certificate issued by the Guam Board and are applying for an initial permit to practice, please include your certificate number on this form. Administrative Rules provide that to be issued an initial license (permit) to practice, an applicant must provide evidence of Two Years' Experience (minimum of 4,000 hours) or One Years' Experience plus 150 hours of education, obtained over a period of not less than one (1) year nor more than five (5) years of employment. Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills in industry, government, academia or public practice. An **Attest** license requires a minimum of 1,000 hours of attest experience directly supervised by a licensee authorized to perform attest work. **Experience must be verified by a holder of a valid CPA license issued by one of the 55 jurisdictions. Complete a separate form for each employer that you report work experience with.**

APPLICANT'S LEGAL NAME (If issued, Guam CPA Certificate No: _____)

--	--	--

LAST

FIRST

MIDDLE

Employer: _____ Title: _____

Employer Address: _____
CITY
STATE, PREFECTURE, COUNTRY
POSTAL CODE

Dates Worked - From: _____ To: _____ Total Hours: _____ Fulltime: _____ Part-time: _____
(MM/DD/YYYY)
(MM/DD/YYYY)

Employment In: Academia: _____ Accounting - Public: _____ Government: _____ Private: _____

My experience with this employer encompassed the following skill areas (must total 100%):

_____ %Accounting Services	_____ %Tax/Tax Advisory Services
_____ %Audit/Attest Services	_____ %Consulting Skills
_____ %Financial Advisory Services	_____ %Management Advisory Services

I certify under penalty of perjury that the representations I have made in this Experience Affidavit are true and correct:

_____ Date
 Applicant's Signature

CPA's VERIFICATION

Name: _____ Title: _____

Address: _____
CITY
STATE, PREFECTURE, COUNTRY
POSTAL CODE

Telephone: _____ Fax: _____ Email: _____

Certificate/License/Permit Number: _____ Issuing Jurisdiction: _____

I certify under penalty of perjury that (1) I currently hold a valid CPA license to practice public accounting; (2) I held a valid CPA license to practice public accounting in a US jurisdiction during the employment period indicated by applicant above; (3) that applicant has obtained the experience indicated above; and (4) the representations made in this Experience Affidavit are true and correct to the best of my knowledge.

_____ Date
 Verifying CPA's Signature

Note: This form must be completed in its entirety to be valid. Incomplete forms will not be accepted.

Guam Board of Accountancy Certified Public Accountants - By NAME

Certificate Number	NAME	ISSUED	EXPIRES	STATUS	LICENSE TYPE
1482	Abadilla, Eduviges Escosia	2010-08-19	2013-06-30	CURRENT	NON-ATTEST
1762	Abbas, Frahan	2012-04-19	2013-06-30	CURRENT	NON-ATTEST
1751	Abd Elmoaty, Tamer El Sayed Mohamed	2012-03-29	2012-06-30	DELINQUENT	INACTIVE
1767	Abdullahi, Mohamed Ahmed	2012-04-19	2013-06-30	CURRENT	INACTIVE
1110	Abe, Hidetaro	2008-08-14	2013-06-30	CURRENT	INACTIVE
793	Abe, Masashi	2002-12-05	2005-06-30	CANCELLED	INACTIVE
2003	Adachi, Kazuo	2007-01-18	2013-06-30	CURRENT	ATTEST
1584	Adachi, Yasuhiro	2011-02-17	2013-06-30	CURRENT	INACTIVE
38	Adams, Lawrence	1974-12-16	2005-06-30	CANCELLED	INACTIVE
774	Aflague, Audrey U.	2002-12-05	2012-06-30	DELINQUENT	ATTEST
1042	Agpalo, Josephine Dela Vega	2005-01-20	2013-06-30	CURRENT	ATTEST
441	Aguilar, Edgar T	2000-12-26	2013-06-30	CURRENT	ATTEST
445	Aizawa, Noriaki	2001-02-21	2005-06-30	CANCELLED	INACTIVE
1725	Aizawa, Shintaro	2012-02-16	2013-06-30	CURRENT	NON-ATTEST
1171	Ajita, Takashi	2008-04-17	2013-06-30	CURRENT	INACTIVE
1136	Akahori, Yuka	2011-05-19	2013-06-30	CURRENT	NON-ATTEST
394	Akatsu, Tomiko	2000-10-24	2013-06-30	CURRENT	ATTEST
645	Akazawa, Fumihiko	2002-05-30	2005-06-30	CANCELLED	INACTIVE
1676	Al Den, Moh'd Hashem	2011-11-17	2013-06-30	CURRENT	ATTEST
214	Alexander, Jacqueline	1995-01-27	2005-06-30	CANCELLED	INACTIVE
3	Allen, Robert L.	1968-08-08	2005-06-30	CANCELLED	INACTIVE
236	Almira, Lucio Alberto	2012-09-27	2013-06-30	CURRENT	NON-ATTEST
1930	Alshehhi, Noora Mahfouth	2013-03-21	2013-06-30	CURRENT	INACTIVE
1624	Amog, Frances Ann Donato	2011-05-19	2013-06-30	CURRENT	ATTEST
1214	An, Kwi Ha	2009-09-18	2013-06-30	CURRENT	ATTEST
253	Andrews, Bella C.	1996-10-07	2005-06-30	CANCELLED	INACTIVE
1821	Angata, Shinji	2012-08-16	2013-06-30	CURRENT	INACTIVE
1396	Anraku, Yuichi	2010-02-18	2013-06-30	CURRENT	INACTIVE
1654	Ao, Xue	2011-08-25	2013-06-30	CURRENT	INACTIVE
395	Aoki, Hiroyuki	2000-10-24	2005-06-30	CANCELLED	INACTIVE
341	Aoki, Toshihide	2000-07-05	2005-06-30	CANCELLED	INACTIVE
1364	Aoki, Yuka	2009-12-10	2011-06-30	DELINQUENT	INACTIVE
1667	Aono, Miki	2011-11-17	2013-06-30	CURRENT	INACTIVE
396	Aoyama, Hiroshi	2000-10-24	2005-06-30	CANCELLED	INACTIVE
1424	Apgar, Kirsten Elizabeth	2010-04-15	2011-06-30	DELINQUENT	NON-ATTEST
1190	Aquino, Nino Eduard Gepana	2008-08-14	2013-06-30	CURRENT	ATTEST
1398	Ara, Maiko	2010-02-18	2013-06-30	CURRENT	INACTIVE
541	Ara, Masato	2008-06-12	2013-06-30	CURRENT	ATTEST
261	Arai, Nobuhiro	1998-02-02	2013-06-30	CURRENT	ATTEST
1079	Arai, Hiroko	2006-09-21	2007-06-30	DELINQUENT	NON-ATTEST
1418	Arai, Kenichi	2010-03-11	2013-06-30	CURRENT	INACTIVE
775	Arai, Tetsuo	2002-12-05	2005-06-30	CANCELLED	INACTIVE
397	Arai, Toshifumi	2000-10-24	2005-06-30	CANCELLED	INACTIVE
646	Arakawa, Takashi	2002-05-30	2005-06-30	CANCELLED	INACTIVE
398	Aranami, Ryuichi	2000-10-24	2005-06-30	CANCELLED	INACTIVE
1687	Armitage, Jack Lonnie	2011-12-15	2013-06-30	CURRENT	NON-ATTEST
152	Arnett, Jamie	1990-11-29	2005-06-30	CANCELLED	INACTIVE
104	Arnett, Joe M.	1984-12-13	2013-06-30	CURRENT	ATTEST
1799	Arshad, Muhammad Habib	2012-08-16	2013-06-30	CURRENT	ATTEST
1452	Asakura, Koji	2010-05-13	2013-06-30	CURRENT	INACTIVE
799	Asano, Ayumi	2003-04-03	2005-06-30	CANCELLED	INACTIVE
542	Asano, Naomi	2001-09-28	2005-06-30	CANCELLED	INACTIVE
342	Asano, Reiko	2000-07-05	2005-06-30	CANCELLED	INACTIVE

HAWAII*

Experience Requirement:	<p>Experience must include the following: the issuance of reports on financial statements involving the use of accounting or auditing skills, or both, and the application of generally accepted accounting principles or other comprehensive basis of accounting in the U.S., management advisory or consulting services involving the use of accounting or auditing skills, or both, or the preparation of tax returns or furnishing of advice of tax matters.</p> <p>Public: 2 years or 1,500 chargeable hours in the performance of audits earned in public accounting practice (Attachment A).</p> <p>Non-Public: 2 years.</p> <p>Academia: 2 years.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed under penalty of perjury by a CPA. It is not required that the CPA be the direct supervisor. A section of the form is used to verify non-public experience. (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup.</p> <p>Opinion: Not required.</p>
Committee Review:	The Board reviews all applicants for approval.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website lists license categories but there are presently no definitions available (Attachment D).

*Two-Tier States are indicated with an asterisk.

APPLICATION FOR LICENSE - CPA

Legal Name (First, Middle)		(Last)	FOR OFFICE USE	License No. CPA -	Effective
Other names used (previous surnames, maiden name, etc.)					
Residence Address (Include Apt. No., City, State & Zip Code)					
Mailing Address (ONLY if different from Residence)					
Social Security No.	Phone No.:				
	Res:				
	Bus:				

ANSWER all of the following questions by checking your answers.
PROVIDE details and explanations when needed or required.

1. Are you at least 18 years of age? YES NO
2. Are you a U.S. citizen, a U.S. national, or an alien authorized to work in the United States? YES NO
3. a) Have you passed all sections of the Uniform CPA Examination? YES NO
- b) In what state(s)? _____
- c) Date of passing all sections of the examination: _____

YOU MUST ANSWER QUESTION 4a OR 4b.

4. a) If you passed the Uniform CPA Examination **after** December 31, 2000, did not hold conditional credits before December 31, 2000, and did not subsequently pass the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
 - Have you completed at least 150 semester (225 quarter) hours of college education? YES NO
 - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? .. YES NO
 - Have you completed at least 24 semester (36 quarter) hours of accounting and auditing courses, of which 18 semester (27 quarter) hours are upper division or graduate level accounting and auditing courses? YES NO
 - Have you completed at least 24 semester (36 quarter) hours of upper division or graduate level (accounting or non-accounting) business-related courses? YES NO
- b) If you passed the Uniform CPA Examination **before** December 31, 2000, or held conditional credits before December 31, 2000, and subsequently passed the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
 - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? .. YES NO
 - Have you completed at least 18 semester (27 quarter) hours of upper division or graduate level accounting and auditing courses? YES NO

(SIGNATURE REQUIRED ON PAGE 2)

Appl.....	005.....	\$25
Lic.....	009.....	\$50
CRF.....	006.....	\$35/\$70
1/2 Ren.....	001.....	\$20
Service Charge.....	BCF.....	\$25

APPLICATION FOR CPA LICENSE

Applicant's Name: _____

Date: _____

- Have you completed at least 30 semester (45 quarter) hours of business-related courses in addition to your baccalaureate degree? YES NO
- **OR** do you have at least 30 months of work experience in a public accounting practice? (exclusive of the experience requirement indicated in question 5) YES NO
- 5. a) Have you completed at least 1,500 chargeable hours in the performance of audits involving generally accepted U.S. accounting principles and auditing standards earned while in public accounting practice? YES NO
- b) Have you completed at least two (2) years of full-time professional work experience in public accounting practice, private, industry, government, or education? YES NO
- 6. If you hold an out-of-state CPA license, **ANSWER** the following questions:
 - What state of jurisdiction issued your CPA license? _____
 - Date of licensure? _____ Expiration date? _____
 - Are you requesting an exemption from the education requirements? YES NO
 - If "YES", attach a written request for the waiver of the education requirements.
 - See instructions for documents required to verify that you have been in the active practice of public accountancy for at least 5 years preceding the date of your application.
 - Has your license ever been revoked, suspended, or otherwise subjected to disciplinary action? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
 - Are you presently being investigated or are there any disciplinary actions pending against your license? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 7. Has any license granted to you ever been suspended, revoked, or otherwise subjected to disciplinary action? YES NO
(If you answer "YES", you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 8. Are there any current or pending liens, suits, or judgments against you? YES NO
(If you answer "YES", you **MUST** provide an explanation and submit any pertinent documents.)
- 9. In the past 20 years have you ever been convicted of a crime in which the conviction has not been annulled or expunged? YES NO
(If you answer "YES", you **MUST** provide an explanation and provide certified court documentation on the date, place, and nature of each conviction, and the status of fulfillment of conditions of each sentence.)

EXPLANATIONS: (If additional space is required, attach a separate sheet.)

(CONTINUED ON PAGE 3)

APPLICATION FOR CPA LICENSE

Applicant's Name: _____

Date: _____

Affidavit of applicant:

I hereby certify that the statements, answers and representations made in this application and in the documents submitted are true and correct. I understand that any misrepresentation is grounds for refusal or subsequent revocation and is a misdemeanor (Section 710-1017, Sections 436B-19, and 466-9, Hawaii Revised Statutes). I further certify that I have read and will abide by the provisions of Chapter 466, Hawaii Revised Statutes, and Title 16, Chapter 71, Hawaii Administrative Rules.

Signature

Date

Release of Information to Third Party:

To assist me in the licensing process, I authorize the staff to release any and all information regarding my application (including, but not limited to, application status) to:

Print Name of individual who is assisting you: _____

Name of Organization: _____

Signature of Applicant

Date



IMPORTANT NOTICE

BOARD OF PUBLIC ACCOUNTANCY

New License Requirement

Effective June 17, 2003 and pursuant to Hawaii Revised Statutes section 436B-10 and federal law, it is the policy of the State of Hawaii ("**State**") Board of Public Accountancy ("**Board**") that, in addition to meeting the education, experience, and examination requirements for licensure, an applicant for a Hawaii public accountant's license is required to be either **a United States citizen, a United States national, or an alien authorized to work in the United States without conditions or other encumbrances.**

This means that, even if an applicant meets the education, experience, and examination requirements for licensure, that applicant shall not be issued a license if that applicant is not a U.S. citizen, a U.S. national, or an alien authorized to work in the U.S.

However, the Board will issue the applicant a **conditional approval** that signifies that the applicant has met the education, experience, and examination requirements for licensure; provided that this conditional approval shall **not** be considered a license to engage in the profession and shall **not** authorize the applicant to work in our State. To obtain authorization to work in our State, the applicant shall be required to contact the U.S. Citizenship and Immigration Services ("**USCIS**"). In addition, federal law [45 U.S.C. 666(a)(13) (A)] requires that once an applicant is authorized by the USCIS to work in the U.S., the applicant must supply his/her Social Security number ("**SSN**") so that states can use this information for child support enforcement purposes.

Once the applicant submits evidence to the Board that the USCIS has authorized the applicant to work in the U.S. (without conditions or other encumbrances), **provides a SSN**, and meets all of the licensing requirements in effect at that time (including, but not limited to, the requirement that the applicant has not been convicted of any crime that is directly related to the profession), the applicant shall be issued a full and unrestricted license.

This conditional approval shall be valid for two (2) years. An applicant must obtain the appropriate USCIS authorization within this two (2) year period in order to have a license issued. If the applicant is unable to meet this deadline, the applicant may be required to reapply for licensure and meet all of the requirements in effect at that time.

Print Form

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 form, give back to the Applicant.

Print Name (First, Middle, Last)

CPA License Number and Issuing Authority (State or Jurisdiction)

Address:

Employer (if any)

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.

APPLICANT'S NAME: _____

DATE: _____

I further certify that: (1) I personally supervised the Applicant and held a Hawaii CPA license or the equivalent in another jurisdiction during the period of supervision; or (2) 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 I held a Hawaii CPA license or the equivalent in another jurisdiction during the time the Applicant reported to, was instructed by, was reviewed by, and was evaluated directly by me. I further certify that this supervision occurred while the Applicant was an employee of the same CPA firm, company, agency, or entity that employed or otherwise engaged my professional services.

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

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808) 586-3000 to submit your request.

Professional and Vocational Licensing (PVL) Search - Search

This search is designed to help the public obtain basic information about businesses and individuals that hold professional and vocational licenses issued by the State of Hawaii.

Note: You must click the appropriate submit query button to run the search

Please correct the following errors before proceeding:

- Your search returned about 2704 records. You will need to be more specific with your search term. Records are displayed for search terms that produce 500 records or less. Please narrow your search term and try again.

Search by License Number
License Type* (Look up Codes->) & License Number(s) (Separate multiple license numbers by commas.)
<input type="text" value="License Type"/> - <input style="width: 200px;" type="text"/>
<input type="button" value="Submit Query"/>
<small>* all contractors are of license type "CT".</small>

Search by Business Name or Individual*
<small>* For Individuals, search by Last Name First Name Middle Initial order without commas. You may enter partial information for your search criteria such as Last Name and part of the First Name:</small>
<input style="width: 200px;" type="text"/>
<input type="button" value="Submit Query"/>

Search by Trade Name or DBA Name
Trade Name or DBA Name:
<input style="width: 200px;" type="text"/>
<input type="button" value="Submit Query"/>

License information on this site reflects posted information in the Professional and Vocational Licensing Division as of May 30, 2013; however, the information does not reflect changes which are being reviewed or have not been posted. This site is normally updated daily, Monday through Friday, except holidays with changes that have been posted. Please check back periodically. Please read the Disclaimer.

Professional and Vocational Licensing (PVL) Search - General Licensee

GENERAL LICENSEE	
LIC ID: CPA-3011	Active/Inactive:
NAME: DANIEL L JACKSON	
TRADE NAME:	
STATUS: FORFEITED; NEEDS TO RESTORE	
ENTITY: INDIVIDUAL	BUSINESS CODE:
ORIG LIC DATE: 07/09/1993	EXPIRE DATE: 12/31/2005
CLASS PREFIX:	SPECIAL PRIVILEGE: PERMIT TO PRACTICE
RESTRICTION:	EDUCATION CODE:
CONDITIONS AND LIMITATIONS:	
BUSINESS ADDR:	

Click here to enter search criteria for prior complaints history ->
For prior complaints and disciplinary history, contact licensing and business information center at (808) 587-3295.

License information on this site reflects information in the Professional and Vocational Licensing Division as of May 30, 2013; however, applications and forms are subject to standard processing time, and the information here does not reflect pending changes which are being reviewed. The site is updated daily, Monday through Friday, except holidays.

The State of Hawaii makes no guarantees as to the accuracy of the information accessed, the timeliness of the delivery of transactions, delivery to the correct party, preservation of the privacy and security of users and makes no warranties, including warranty of merchantability and fitness for a particular purpose. User is advised that if the information obtained herein is to be reasonably relied upon, user should confirm the accuracy of such information with the provider thereof.

P.O. Box 3469
Honolulu, HI 96801

Email:

accountancy@dcca.hawaii.gov

License Categories

- Certificate
- Permit to Practice
- Firm Permit to Practice

Renewal

Biennial December 31 every odd numbered year.

Failure to timely renew by the renewal date will result in the forfeiture of the license. After the renewal date, the forfeited license may be restored subject to meeting restoration requirements.

Pursuant to Section 436B-14.5, HRS, any license held by a member of the armed forces, National Guard, or a reserve component that expires, is forfeited, or deemed delinquent while the member is on active duty and deployed during a state or national crisis shall be restored if certain restoration requirements are met. Military Renewal and Restoration Information Sheet.

Regulating Body

Board of Public Accountancy

Board Composition

9 Members

Kent K. Tsukamoto, CPA, Chairperson

Nelson K. M. Lau, CPA, Vice-Chairperson

Michael Ching, CPA

Wendy M. Glaus, CPA

Craig K. Hirai, CPA

Gabriel Lee, Public

Steven R. Oberg, CPA

Keith A. Regan, Public

Gregg M. Taketa, CPA

Qualifications

7 CPAs

2 Public

IDAHO

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must be obtained within 10 years immediately preceding the application for licensure.</p> <p>Non-Public: Same as public.</p> <p>Academia: Not Accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A notarized experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status and provides definitions (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.



IDAHO STATE BOARD OF ACCOUNTANCY
APPLICATION FOR LICENSE
CERTIFIED PUBLIC ACCOUNTANT

\$120.00 License Fee
\$ 20.00 Wall Certificate fee (optional)
(ALL FEES ARE NON-REFUNDABLE)

For Office Use Only
Batch
Sequence
Date
Check #
Amount \$

NAME
DOB SSN

RESIDENCE ADDRESS
CITY, STATE, ZIP PHONE
E-MAIL ADDRESS

Will you be providing public accounting services in Idaho or for Idahoans? YES NO

If Yes: Firm Name
Address City, State, Zip
Phone Fax E-mail

Peer Reviewed Services Offered: Audits Reviews Compilations
Non-Peer Reviewed Services Offered: Taxes Financial Statements w/o Reports

Which address shall we use for future mailings? Residence Firm

The annual license period is July 1st through June 30th. Idaho does not pro-rate license fees. Your license will be issued as soon as your application is approved and a renewal fee will be required no later than July 1st. Please do not submit your application until you are ready for your license to be issued. Please do not submit this form until you have met all requirements:

Exam Successfully passed the Uniform CPA Examination as an Idaho candidate.
Ethics Successfully completed the AICPA Ethics course. You must attach notification from the AICPA that you have successfully passed the Ethics course. You must also notify the AICPA to submit your score to the Board.
Education Exam Candidate approval 5/2000 exam or prior: 4 Year Degree (30 business credits, 20 of which are accounting) Exam Candidate approval after 5/2000 exam: 150 semester hours (24 business credits, 24 accounting credits -- (accounting credits must cover the following subjects; Financial, Audit, Tax and Management Accounting)). The educational requirements for examination differ from the educational requirements for licensure. Please, do not apply for licensure until the Board has received proof in the form of official transcripts sent direct from the University that you have met the educational requirements for licensure. If you are not sure if previously submitted transcript meets the educational requirements for licensure, please contact Sandy Bly before submitting this application.
Experience One Year, full or part time employment of no less than 12 months and no more than 36 months and no less than 2,000 hours. Experience must be earned in the 10 year period immediately preceding this application. Give names and addresses of employers, dates of employment, nature of work and reasons for changing employment. Please list and If you were discharged or resigned under charges, give particulars. Employment Experience form(s) must accompany this application. Failure to provide the above documentation could result in denial of your application for license.

Yes No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor (including any felony or misdemeanor traffic violations) not previously disclosed to this Board in writing? If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.

Yes No Have you had an application for license denied, or license suspended, restricted, or revoked by any state or federal agency or governing or licensing board?

The statements given in this application are true and correct to the best of my knowledge and belief, I have not suppressed any information which might have a bearing upon this application, and I know of no reason why the application should not be granted.

Date: Signature: Revised 5/2012



IDAHO STATE BOARD OF ACCOUNTANCY
 PO Box 83720
 Boise ID 83720-0002
 Phone (208) 334-2490 Fax (208) 334-2615
 E-Mail: sbly@isba.idaho.gov
 Web Site: www.isba.idaho.gov

VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION FORM

An applicant must provide evidence of one (1) year of experience to receive a license. The experience shall consist of **full or part time employment** that extends over a period of **no less than twelve (12) months** and **no more than thirty-six (36) months** and includes **no fewer than two thousand (2,000) hours** of performance of services. Experience must be earned **within the ten (10) year period immediately preceding the latest application for licensure**. Please return a completed form for each employer.

Applicant Name: _____ E-Mail Address: _____

Employer: _____ Employer Address: _____

Applicant's Job Title: _____ Period of Employment: _____ to _____

Absence during this period of employment for military service or medical leave (circle one) was from _____ to _____

Please list your **total hours from this employer**: Public Practice _____ hours Non-Public Practice _____ hours

Please briefly describe your accounting experience which demonstrates satisfactory knowledge of current practice standards and pronouncements of the profession in the following areas. Indicate the percentage of experience in each area. **Attach additional sheets if necessary.**

- _____% ACCOUNTING: _____
- _____% AUDITING: _____
- _____% MANAGEMENT ADVISORY: _____
- _____% FINANCIAL ADVISORY: _____
- _____% CONSULTING: _____
- _____% TAX ADVICE: _____

APPLICANT'S CERTIFIED TRUE STATEMENT

I certify to the truth and accuracy of all statements, answers and representations made in this application, including all supplementary statements. (The applicant is not required to have their signature notarized)

Date: _____ Signature: _____

CPA'S OR LPA'S NOTARIZED CERTIFIED TRUE STATEMENT

My signature below indicates my compliance with the following requirements:

- 1) I will maintain all supporting documentation of the applicant's experience until 30 days after the applicant is granted a certificate. I understand the Board of Accountancy or its designee may inspect the supporting documentation of the applicant's experience upon receipt of the application prior to its approval.
- 2) The above named applicant has demonstrated satisfactory knowledge of current practice standards and pronouncements of the profession.
- 3) I understand any false or misleading statement made on a certificate of experience shall constitute a violation of Idaho Code 54-219(1)(a) and could result in the suspension or revocation of my license.

Dated: _____ Signature: _____ Please print your name: _____

State(s) in which I hold a current CPA license. Please list license number(s) _____

If you are a licensed LPA in Idaho, please list your license number PA- _____

Notary Public:

Subscribed and sworn before me this _____ day of _____, 20 _____.

Official
Seal

Notary Public Signature

Residing at _____ (County) _____ (State) My commission expires _____

Idaho State Board of Accountancy

Idaho Accountancy Act
 Idaho Accountancy Rules
 NASBA Model Code of Conduct
 AICPA Code of Professional Conduct
 Contact Us

Search Database Results

If there is a YES in the disciplinary column, public information about disciplinary action is available by contacting the Board at 208-334-2490.

Please note:

Prior year licenses expire at the end of the licensing period. They are displayed as either "Active Expired", "Inactive Expired", or "Retired Expired". The most recent renewal information and license status are displayed on the top line of licensing history.

Licensee Name	Number	Effective	Expires/Expired	Status	License	Disciplinary
Cole, Cindia A	CP-3435	07/01/2012	06/30/2013	Inactive	CPA	
Cole, Cindia A	CP-3435	07/01/2004	06/30/2012	Inactive Expired	CPA	
Cole, Cindia A	CP-3435	10/08/1996	06/30/2004	Active Expired	CPA	
COLE, JUDITH CHARLENE	CP-1830	07/01/2009		Board Lapsed	CPA	
COLE, JUDITH CHARLENE	CP-1830	08/09/1983	06/30/2009	Active Expired	CPA	
COLE, KELLEEN M	CP-4078	07/01/2002		Lapsed	CPA	
COLE, KELLEEN M	CP-4078	03/12/2002	06/30/2002	Active Expired	CPA	
Cole, Paris G	CP-4076	07/01/2010		Board Lapsed	CPA	
Cole, Paris G	CP-4076	03/06/2002	06/30/2010	Active Expired	CPA	
Cole, Teresa Rae	CP-1693	07/01/2012	06/30/2013	Active	CPA	
Cole, Teresa Rae	CP-1693	08/03/1982	06/30/2012	Active Expired	CPA	
Cole-Hansen, Jo Ann	CP-3284	07/01/2012	06/30/2013	Active	CPA	
Cole-Hansen, Jo Ann	CP-3284	07/01/2004	06/30/2012	Active Expired	CPA	
Cole-Hansen, Jo Ann	CP-3284	07/01/1997	06/30/2004	Lapsed	CPA	
Cole-Hansen, Jo Ann	CP-3284	05/16/1995	06/30/1997	Active Expired	CPA	
Coleman, Daniel Todd	CP-4965	07/01/2013	06/30/2014	Active	CPA	
Coleman, Daniel Todd	CP-4965	01/01/2010	06/30/2013	Active Expired	CPA	
Coleman, John Alex	CP-2846	07/01/2013	06/30/2014	Active	CPA	
Coleman, John Alex	CP-2846	01/23/1992	06/30/2013	Active Expired	CPA	

ILLINOIS*

Experience Requirement:	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills.</p> <p>Public: 1 year.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be submitted by the employer certifying experience (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Not Required.</p>
Committee Review:	Information not available.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes licensure methods (Attachment C) and definitions of a Registered CPA (RPCA) and a Licensed CPA (LCPA) (Attachment D).

*Two-Tier States are indicated with an asterisk.

PLEASE TYPE OR PRINT

AFFIDAVIT SOCIAL SECURITY NUMBER

APPLICANTS who state they cannot obtain a social security number must complete this form.

1. NAME LAST FIRST MIDDLE	2. DATE OF BIRTH ____/____/____ Month Day Year
---------------------------	--

3. ADDRESS STREET, CITY, STATE, ZIP CODE

4. NAME OF PROFESSION Record profession name for which you are making application. _____ Profession	5. MAIDEN OR GIVEN SURNAME _____
--	---

Disclosure of your U.S. social security number, if you have one, is mandatory, in accordance with 5 Illinois Compiled Statutes, 100/10-65 to obtain a license. The social security number may be provided to the Illinois Department of Public Aid to identify persons who are more than 30 days delinquent in complying with a child support order, or to the Illinois Department of Revenue to identify persons who have failed to file a tax return, pay tax, penalty or interest shown in a filed return, or to pay any final assessment or tax penalty or interest as required by any tax Act administered by the Illinois Department of Revenue, or to other entities for verification of identification. Please be advised your professional licensure act may also require disclosure of your social security number.

I hereby certify that I do not have a social security number because _____

I understand that in the event I obtain a social security number, I have the obligation to provide the Division of Professional Regulation, in writing, with the social security number within 10 days. My failure to do so may result in disciplinary action against my license.

Under penalty of perjury, I hereby declare that the above information is true and correct.

Signature Date



Illinois Department of Financial & Professional Regulation

Manuel Flores, Acting Secretary

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 为中国选择 Chinese
 Dla Polski wybierz Polish

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Spanish

SEARCH FOR LICENSEE BY PROFESSION:
 Certified Public Accountant, Licensed
 THERE ARE 35 RECORDS WHOSE NAME CONTAINS: Cole

Agency Quick Links

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- Información Disponible En Español
- License Look Up
- Physician Profile
- License Renewals
- Latest News
- Discipline Information
- Consumers
- Professionals
- Information About**
- IDFPR
- Banking
- Non-banking Financial Institutions
- Professional Regulation
- About IDFPR**
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- Boards & Committees
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Licensee's Name	DBA/AKA	License Number	License Status	City, State	Original Issue Date	Current Exprtn	Ever Disciplined?
ADRIENNE NICOLE COLE		065031926	ACTIVE	Mattoon, IL	04/27/2006	09/30/2015	N
CATHY J COLE		065020988	NOT RENEWED	KENSINGTON, MD	10/06/1990	09/30/1992	N
DEBRA K COLE		065032510	ACTIVE	Rockford, IL	09/07/2006	09/30/2015	N
EVELYN LEWIS COLE		065026739	ACTIVE	MADISON, WI	11/03/2000	09/30/2015	N
John Edward Cole		065032011	ACTIVE	Glen Ellyn, IL	05/30/2006	09/30/2015	N
JOHN NORMAN COLE		065009384	NOT RENEWED	ELMHURST, IL	03/24/1975		N
JOSHUA A COLE		065033544	NOT RENEWED	Caledonia, MI	04/18/2007	09/30/2009	N
LORELEI A COLE		065011611	NOT RENEWED	CHICAGO, IL	06/11/1979	09/30/1988	N
MANDY J COLE		065031428	INACTIVE	Bettendorf, IA	12/19/2005	09/30/2012	N
STANFORD J COLE		065006179	NOT RENEWED	CHICAGO, IL		09/30/1984	N
STEPHEN J COLE		065021615	ACTIVE	GRAYSLAKE, IL	08/20/1991	09/30/2015	N
TIMOTHY COLE		065013926	NOT RENEWED	OAKBROOK, IL	06/09/1982	09/30/2012	N
ARTHUR K F COLEMAN		065033787	ACTIVE	Libertyville, IL	07/13/2007	09/30/2015	N
BARRETT P COLEMAN		065041103	ACTIVE	Chicago, IL	03/15/2013	09/30/2015	N
BRANDON C COLEMAN		065039838	ACTIVE	Fenton, MO	06/22/2012	09/30/2015	N

[1] 2 3 Next

Express Access License Look-Up has been approved for use as a primary source for verification by The Joint Commission and the National Committee for Quality Assurance.

NEW FEATURE: If the licensee has multiple licenses with the agency, "Multiple Licenses" will appear below the license number and information about their other licenses is available by clicking on the words "Multiple Licenses".

PLEASE NOTE: If the phrase "Chaperone Required" appears below the license status, the licensee can only practice with a chaperone present. You can click on the words "Chaperone Required" for more information.

If the "Ever Disciplined" column contains a "Y," there has been disciplinary action taken against this license. Click on the "Y" to view details of the disciplinary action. The Department regulates various professions and issues many licenses and registrations. As such it is possible that an individual could have a license in more than one profession. License Look-Up is limited to the specific profession you have inquired about. If you wish to view comprehensive reports in Adobe Acrobat format for disciplines that occurred after September 1996, click [HERE](#). The Illinois Department of Professional Regulation publishes a monthly report detailing disciplinary action taken by the Department. Each Disciplinary Report is a listing of all licenses disciplined by the Department within a given month. The information includes the licensee's name, the discipline imposed and a brief description of the reason for the discipline. All [Monthly Disciplinary Reports](#) are accurate on the date of issuance or initial date of publication. However, disciplinary actions may be subject to further court orders that may stay, affirm, reverse, remand or otherwise alter Department disciplinary orders. Please note that discipline which has been reversed by court order will not appear in this summary of discipline.

Click [here](#) for definitions of the different types of disciplinary actions the Department may impose.

Click [here](#) for license status definitions.

NOTE: This license look-up is accurate for the current license status, but due to computer conversions, the original issuance date may be in error. If the issuance date shown is 01/01/1997, this is a computer generated date, not the original issuance date. For original issuance dates, please contact the Department.

LICENSURE METHODS AND DEFINITIONS

Following are definitions of the various methods used in issuing licenses for professionals in the State of Illinois. Some of these licensure methods may not be applicable to your profession. Refer to the enclosed instruction sheet to determine the specific licensure methods/requirements for your profession.

Licensure Methods

Definition

Examination

Applicant has applied or is required to take and pass all or a portion of an exam scheduled and/or given by the Department or a representative of the Department.

Endorsement of License

Original license issued in another state and that state's requirements were substantially equivalent to Illinois requirements at time license was issued.

Acceptance of Examination

Applicant has taken a National Exam, referred to by Illinois statute, in any state. Applicant may or may not be licensed in another state.

Restoration

Applicant has previously been licensed in State of Illinois and has allowed license to lapse long enough to require reapplication. Possible exam passage and/or committee review.

Grandfather/Waiver

Applicant will be licensed without regard to current requirements because statute allows this based on past qualification and practices (for a specified time only).

Non-examination

Applicant is licensed by meeting qualifications required by statute. There is no exam for these professions. These can be either businesses or individuals.

Close this F.A.Q. page.

Division of Professional Regulation - Registered Certified Public Accountant (RCPA)

View all answers

Q. Why is the Division now issuing licenses for Registered Certified Public Accountants (RCPA)?

A. The Division received a variety of complaints from the public indicating their CPA did not file their income tax returns, failed to complete their tax information, etc. Until the law was amended (Public Accounting Act), the Division did not have the authority to take action against non-licensed CPA's who were not practicing public accounting (as defined in Section 450/8 of the Act) which includes providing services such as attest, audits and reviews. The amendment to the Public Accounting Act gave the Division the authority to discipline CPA's for a variety of violations including the use of the title CPA.

Q. What is the difference between a LCPA and a RCPA?

A. An LCPA is a Licensed Certified Public Accountant who can practice public accounting in accordance with Section 450/8 of the Public Accounting Act. LCPAs are required to complete 120 hours of Continuing Professional Regulation (CPE) every three years including a minimum of 4 hours in professional ethics.

An RCPA is a Registered Certified Public Accountant who is **prohibited** from practicing public accounting as defined in Section 450/8 of the Public Accounting Act. RCPAs are not required to obtain CPE. However, the RCPA can use the title Certified Public Accountant (CPA) and prepare tax returns and provide other professional services.

Q. I received my CPA Certificate from Illinois and now reside in another jurisdiction. Should I apply for the RCPA license?

Q. I hold a CPA license in another jurisdiction and do not reside in Illinois. I only prepare tax returns for my clients. If I move to Illinois after July 1, 2010, can I apply for and receive the RCPA license?

Q. Why does Illinois have this two tier system of licensure? It seems confusing.?

NOTE:

The Illinois Public Accounting Act was amended requiring all individuals who hold themselves out to the public in any manner in Illinois as a "Certified Public Accountant" or use the abbreviation "C.P.A." or "CPA" or any words or letters to indicate that the person using the same is a certified public accountant must be a Registered Certified Public Accountant (RCPA) or a Licensed Certified Public Accountant (LCPA) with the Department of Financial and Professional Regulation, Division of Professional Regulation.

Individuals who are **NOT** currently licensed or do not practice public accounting as defined in Section 450/8 of the Public Accounting Act but hold themselves out to the public in Illinois as a Certified Public Accountant (CPA) must become a licensed RCPA on or before October 1, 2006.

The Division will no longer accept applications for licensure as a RCPA on or after July 1, 2010.

Individuals who apply for and receive the RCPA license **will be allowed to renew or restore their license indefinitely.**

Download the Illinois Public Accounting Act, Rules for the Administration of the Act and applications by visiting our Website at www.idfpr.com

INDIANA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 2 years. However, a doctorate degree in accounting or business administration may be substituted for 1 year of experience. Education in lieu of experience must be documented by official transcripts from an accredited college or university. An applicant may not receive experience credit for more than one advanced degree.</p> <p>Non-Public: Same as public.</p> <p>Academia: Regulations indicate acceptance, but there are presently no procedures.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A notarized experience form is required for all public and non-public experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) and provides definitions (Attachment B). The Board website includes Frequently Asked Questions (FAQs) for consumers (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.



CERTIFIED PUBLIC ACCOUNTANT VERIFICATION OF EXPERIENCE

State Form 53888 (4-09)

INDIANA BOARD OF ACCOUNTANCY
PROFESSIONAL LICENSING AGENCY
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
Telephone: (317) 234-3040
Fax: (317) 233-4236
E-mail: pla11@pla.IN.gov
www.pla.in.gov

SECTION I - APPLICANT INFORMATION

The applicant should complete this section, then submit this page to his/her verifying licensee for further completion.

Name of applicant (last, first, middle, maiden or previous)

Name of employer

Address of employer (number and street, city, state, and ZIP code)

Telephone number of employer () E-mail address of employer

Position of applicant Dates employed (month, day, year)
From To

SECTION II - APPLICANT EMPLOYMENT INFORMATION

The verifying licensee should complete this section. Upon completion, please have this page notarized and submit the page directly to the Professional Licensing Agency at the above address. **If you hold an out of state certificate, please attach a copy of your certificate of registration.**

Name of verifying licensee E-mail address of verifying licensee

License number of verifying licensee State of licensure

The above named applicant is was employed with the above company: Full time dates (month, day, year) From To Part time dates (month, day, year) From To If part time, annual hours worked

Quality of work
 Excellent Very good Average Fair Below average Poor

Pursuant to 872 IAC 1-1-8.3 of the Indiana accountancy rules, as the verifier of this applicant's experience you must have direct knowledge of the work performed by the applicant. Please briefly summarize the duties and responsibilities of the above named individual while employed with the company listed above.

FOR OFFICE USE ONLY

CERTIFICATION OF NOTARY PUBLIC

STATE OF _____ SS: _____ SEAL

COUNTY OF _____

I, _____, being duly sworn on oath, say that I am the above named verifying licensee, that I have personally completed Section II of this form, and that the same is true to the best of my knowledge and belief.

Signature of verifying licensee Printed name of verifying licensee Date subscribed and sworn (month, day, year)

Signature of notary public Printed name of notary public County of residence Date commission expires (month, day, year)



Search Results

Search Results are limited to 500 records. If the license you are searching for is not in the list, try searching by license number or repeating your search with more criteria.

For a more detailed view of a licensee's background, select the licensee name from the alphabetical list below. Click the numbers below the grid to see additional pages of licensees. To return to the Search page, use the Search Again button below. (Do not use the browser Back key.)

[Search Again](#)

<u>Sort Name</u>	<u>License Number</u>	<u>Profession</u>	<u>License Type</u>	<u>License Status</u>	<u>City</u>	<u>State</u>
Cole, Abigail M.	CP10800128	Accountancy Board	Certified Public Accountant	Active	Fort Wayne	IN
Cole, Amy Beth		Accountancy Board	Certified Public Accountant	Pending Application	Elizabethtown	KY
Cole, Andrea Rose	CP10700130	Accountancy Board	Certified Public Accountant	Active	Schnellville	IN
Cole, Barbara J.	CP10300213	Accountancy Board	Certified Public Accountant	Expired	Demotte	IN
COLE, BETH A	CP19600073	Accountancy Board	Certified Public Accountant	Expired	GREENFIELD	IN
Cole, Christopher Ryan	CP10800209	Accountancy Board	Certified Public Accountant	Active	Frankton	IN
Coleman, Clint Henry	CP11000070	Accountancy Board	Certified Public Accountant	Inactive	Dale	IN
Cole, David Orin	CP18562163	Accountancy Board	Certified Public Accountant	Active	Roanoke	IN
COLE, DAWN M.	CP19700546	Accountancy Board	Certified Public Accountant	Expired	SOUTH BEND	IN
Coleman, Deanna J.	CP19000224	Accountancy Board	Certified Public Accountant	Inactive/Expired	Niles	MI
Cole, Evelyn Lewis	CP10200056	Accountancy Board	Certified Public Accountant	Active	Madison	WI
Coleman, Gina Marie	CP10500158	Accountancy Board	Certified Public Accountant	Active	Indianapolis	IN
Cole, Jennifer K.	CP10100194	Accountancy Board	Certified Public Accountant	Inactive/Expired	Crown Point	IN
Cole, Jeremy Ryan	CP10400109	Accountancy Board	Certified Public Accountant	Active	Indianapolis	IN
COLEMAN, JERRY L	CP18900020	Accountancy Board	Certified Public Accountant	Expired	INDIANAPOLIS	IN
COLE, JOHN H	CP19600241	Accountancy Board	Certified Public Accountant	Expired	LOUISVILLE	KY



[New Search](#)
[Litigation Documents](#)
[Digital Certification](#)
[Accountancy Board](#)

Person Information

Abigail M. Cole

Address Information

Fort Wayne IN 46835

License Information

License No:	CP10800128
Profession:	Accountancy Board
License Type:	Certified Public Accountant
Obtained By Method:	Board Approval
Issue Date:	4/8/2008
Expiration Date:	6/30/2015
License Status:	Active

Previous Action

Previous Action - None

Related Licenses

No Prerequisite Information

Consumer Frequently Asked Questions

I think my CPA overcharged me for some work. Does the Board regulate fees charged by CPA's?

- The Board does not have the authority to regulate fees.

My CPA did not file my taxes in a timely manner and now the IRS is assessing monetary penalties. I wish to receive restitution. Can the Board force the CPA and/or the accounting firm to pay these penalties?

- No. The Board's main objective is to determine if the licensee or licensed accounting firm violated the accountancy statutes and rules. If the conduct of the CPA or licensed accounting firm costs the consumer money, the consumer should file a civil lawsuit against that individual or firm.

How do I file a complaint?

- Complaints should be directed to the Office of the Indiana Attorney General (OAG) via their website (<http://www.in.gov/attorneygeneral/2434.htm>).

What happens after I file a complaint?

- Once the complaint is filed, the OAG will investigate and may file a formal complaint with the Board. Before that point and throughout the investigation, all consumer complaints remain confidential, even from the Board.

Is disciplinary action available to the public?

- Yes. After a formal complaint has been filed, it is available to view through the PLA website. Any documentation as to the final outcome of the complaint will also be posted on the website.

How can I get a copy of the Statutes and Rules?

- You can read the Statutes and Rules here: <http://www.in.gov/pla/2666.htm>

If you have any other questions, feel free to email us at accountancy@pla.in.gov

NOTICE: This page is designed to be a general guide to consumers regarding the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code of Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at www.in.gov/legislative.

IOWA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000 hours) for general accounting. For attest qualification, 2 years (4,000 hours) of experience, of which 2,000 hours must be providing attest services.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, provided that 1 year equals 24 semester hours of teaching accounting courses or the equivalent quarter hours for which course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all public and non-public experience and must be signed by a CPA. (Attachment A). For academia experience, a letter from each institution where the qualifying hours were taught, signed by the dean or department head, must accompany the application. It is not required that the dean or department head be a CPA.</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) and provides definitions (Attachment B). The Board website includes consumer advice (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

VERIFICATION OF EXPERIENCE

1. Experience shall include providing any type of service or advice involving the use of accounting, attest (CPA), compilation, management advisory, financial advisory, tax or consulting skills. Experience may be gained through employment in government, industry, academia, or public practice.
2. One year of experience shall consist of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services outlined above. Experience may be gained in more than one employment situation, including an internship.
3. Teaching experience shall be in the employment of an institution of higher education and shall include teaching a minimum of 24 semester hours of accounting courses for which the course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify.
4. All experience shall be verified by an active licensee with direct supervisory control over the applicant OR if the applicant is not supervised by a licensee then it may be verified by an active CPA licensee.
5. If you are seeking attest you may skip this section and only complete the attest qualification section of this application.

PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Print Name	
				Signature	
				Cert/License # State	

PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Print Name	
				Signature	
				Cert/License # State	

Separate letters verifying employment may be submitted with this form in lieu of original signatures required above. A complete work description must still be included.

APPLICATION FOR ATTEST QUALIFICATION

6.1(4) CPAs who are responsible for supervising attest services for a CPA firm or who sign or authorize someone to sign the accountant's report on the financial statements on behalf of a CPA firm shall satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed and shall, at a minimum, satisfy the experience requirements of rule 193A—6.2(542).

QUALIFYING EXPERIENCE

An applicant seeking qualification as an attest CPA shall have at a minimum two years of full-time or part-time equivalent experience and includes no fewer than 4,000 hours, at least 2,000 of which shall be providing attest services under the supervision of one or more CPAs responsible for supervising attest services on behalf of a CPA firm that holds a permit to practice. Qualifying experience must be signed by an active CPA that attests that you have worked under his or her supervision and have met the requirements outlined below.

EXPERIENCE SHALL INCLUDE ALL OF THE FOLLOWING:

- Experience in applying a variety of AUDITING procedures and techniques to usual and customary financial transactions recorded in accounting records.
- Experience in preparation of AUDIT work papers covering examination of the accounts usually found in accounting records.
- Experience in the planning of the program of AUDIT work including the selection of the procedures to be followed.
- Experience in the preparation of written explanations and comments on the findings of the examination on the content of the accounting records.
- Experience in the preparation and analysis of financial statements together with the explanation and notes thereon.

PERIOD				Number of total hours	Number of attest hours	Name & Address of Employer or Firm
FROM		TO				
MO	YR	MO	YR			

Separate letters verifying employment may be submitted with this application.

I hereby attest that the individual named in this application worked under my supervision and has met all of the experience requirements outlined above.

Printed Name

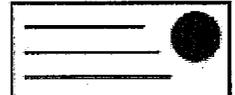
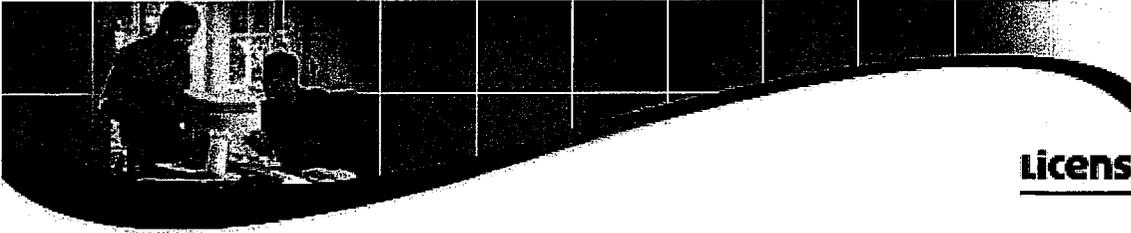
Signature

Certificate Number

State

Date signed

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COLÉ, MANDY JO

BETTENDORF, IA

COLEMAN, DANETTE LYNN

DES MOINES, IA

COLEMAN, GARY BERT

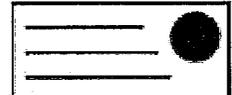
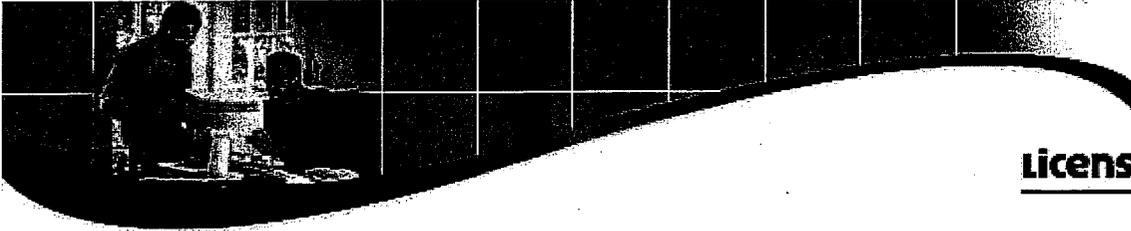
GARY B. COLEMAN, CPA INDIANOLA, IA

COLEMAN, GARY LEE

CEDAR RAPIDS, IA

COLESON HORNER, KATHRYN ANN

WAUKEE, IA



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--> >>

COLE, MANDY JO

Contact Information

3817 PARKDALE DR

BETTENDORF, IA 52722- US

Phone:

Fax:

License Information

Number: O11466 **Original Issue Date:** 05/12/2004

Type: Individual **Discipline:** None

Status: Active **Licensed By:** Exam

Expiration Date: 6/30/2014

**Iowa Professional Licensing Bureau
Iowa Accountancy Examining Board: Consumer Advice**

Changes in the Iowa Public Accountancy Act permit individuals, who are licensed as CPA's in other states, to offer and provide services to clients in Iowa without having to obtain a license from the Iowa Accountancy Examining Board. This practice is referred to as "mobility" and is defined in chapter 20 of the Iowa Administrative Rules 193A.

This means that the Board may not be able to provide license information about CPA's who come to Iowa to seek your business. As a service to consumers, the Board has provided links to all of the state boards of accountancy, most of which have online license search databases.

Consumer tips:

1. Determine whether the services you need require the service of a CPA, or that you prefer that a CPA do the work;
2. Ask the CPA for identification, including the State in which the CPA is licensed.
3. Confirm the CPA's licensure.

<http://www.aicpa.org/InterestAreas/PeerReview/Community/Pages/ypsboa.aspx>

**About the
Accounting Board**

Tuesday, June 4, 2013

**Purpose
"Under Construction"**

Basic Facts About the State Boards of Accountancy

In the recent Congressional discussions of the regulation of Certified Public Accountants, the role of the state boards of accountancy has been given little attention. Since many state boards are prohibited from lobbying, legislators have not been given much information about what their own states are doing to ensure competence of their licensees. Here are some basic facts:

No one can practice public accountancy in the United States unless licensed by a state board of accountancy. The state board is the only body that can revoke a license to practice. While the Securities and Exchange Commission can prohibit a CPA from providing services for SEC registrants, the boards can revoke the ability to provide reserved services to any party. State boards are not affiliated with any trade association. Board members, both drawn from the accounting profession and others, are appointed to serve by the Governor.

State boards of accountancy have disciplinary and enforcement powers over licensees and operate on a complaint-based system. The SEC and other government agencies have been encouraged to refer problems with licensees to the state boards. Typically, complaints brought to a board's attention are sent to its probable cause panel and a copy sent to the licensee. Once probable cause is determined, a hearing date is set and a notice of hearing sent to the licensee.

To become licensed, an individual must meet education, examination and experience requirements. To maintain a CPA license, continuing education requirements also must be fulfilled. In more than half the states a quality review is mandated for renewal of a firm's permit to practice.

Revocation of a license, or in a firm's case the revocation of a permit to practice, is only one possible outcome of the discipline process. There can be suspension for a set period of time, restriction on practice, required review prior to issuance of reports, additional required education, and/or fines.

Accounting Board Info

Board Staff:

Executive Officer, Toni Bright (515) 281-7468
Licensing Specialist, Jill Simbro (515) 281-5910

Fax: (515)281-7411

Address: 1920 S.E. Hulsizer Road
Ankeny, IA 50021-3941

Source: <http://www.state.ia.us/government/com/prof/account/about.html>

KANSAS*

<p>Experience Requirement:</p>	<p>Experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management or financial advisory, or tax or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must be gained in no less than 1 year and no more than 3 years. If an applicant will be supervising attest services, signing or authorizing persons to sign a report on any audit, review, or examination of prospective financial information on behalf of a firm, the applicant is required to meet the requirements set forth in the "Statements of Quality Control Standards" issued by the Auditing Standards Board of the American Institute of CPAs.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types and must be signed by a verifying CPA (Attachment A). While a CPA must verify the information, it is not required that the CPA be the direct supervisor of the applicant (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup, verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website includes information defining a certificate vs. a license (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

INSTRUCTIONS FOR COMPLETING CERTIFICATE OF EXPERIENCE FORM:

➤ **TO CPA APPLICANT: (PAGE 1)**

Applicant to complete questions 1-9.

THE CPA APPLICANT SHOULD COMPLETE PAGE 1 AND PROVIDE IT, ALONG WITH PAGE 2 AND THESE INSTRUCTIONS, TO A CPA OR CPAS WHO WILL BE VERIFYING THE APPLICANT'S EXPERIENCE, TO COMPLETE THE REMAINDER OF THE APPLICATION AND RETURN IT TO THE BOARD OF ACCOUNTANCY. THIS FORM MAY BE REPRODUCED AS NEEDED.

KANSAS LAW ENACTED JULY 1, 2000 NOW ALLOWS CPAS TO OBTAIN PERMITS TO PRACTICE WITH ONE YEAR OF ACCOUNTING EXPERIENCE. THIS EXPERIENCE SHALL INCLUDE PROVIDING ANY TYPE OF SERVICE OR ADVICE USING ACCOUNTING, ATTEST, COMPILATION, MANAGEMENT ADVISORY, FINANCIAL ADVISORY, TAX OR CONSULTING SKILLS, ALL OF WHICH WAS VERIFIED BY A CERTIFIED PUBLIC ACCOUNTANT HOLDING AN ACTIVE LICENSE TO PRACTICE, GAINED THROUGH EMPLOYMENT IN GOVERNMENT, INDUSTRY, ACADEMIA OR PUBLIC PRACTICE. INTERNSHIPS MAY NOT BE USED TOWARD THE EXPERIENCE REQUIREMENT.

NOTE: IF YOU ARE OR WILL BE SUPERVISING ATTEST SERVICES, SIGNING OR AUTHORIZING PERSONS TO SIGN A REPORT ON ANY AUDIT, REVIEW, OR EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION ON BEHALF OF A FIRM, YOU ARE REQUIRED TO MEET THE REQUIREMENTS SET FORTH IN THE "STATEMENTS OF QUALITY CONTROL STANDARDS" ISSUED BY THE AUDITING STANDARDS BOARD OF THE AMERICAN INSTITUTE OF CPAS.

DEFINITIONS:

ATTEST: PROVIDING THE FOLLOWING FINANCIAL STATEMENT SERVICES:

- (1) ANY AUDIT OR OTHER ENGAGEMENT TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON AUDITING STANDARDS (SAS);
- (2) ANY AUDIT TO BE PERFORMED IN ACCORDANCE WITH THE KANSAS MUNICIPAL AUDIT GUIDE;
- (3) ANY REVIEW OF A FINANCIAL STATEMENT TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES (SSARS);
- (4) ANY EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION TO BE PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE).

NON-ATTEST: PROVIDING THE FOLLOWING SERVICES:

- (1) THE PREPARATION OF TAX RETURNS AND PROVIDING ADVICE ON TAX MATTERS;
- (2) THE PREPARATION OF ANY COMPILATION;
- (3) MANAGEMENT ADVISORY, CONSULTING, LITIGATION SUPORT AND ASSURANCE SERVICES, EXCEPT FOR ATTEST SERVICES;
- (4) FINANCIAL PLANNING; AND
- (5) ANY OTHER FINANCIAL SERVICE NOT INCLUDED IN THE STATEMENTS ON AUDITING STANDARDS, THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES, THE STANDARDS FOR ATTESTATION ENGAGEMENTS AS DEVELOPED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OR AS DEFINED BY THE BOARD.

➤ **TO VERIFYING CPA: (PAGE 2)**

Verifying CPA to complete questions 10-17.

KANSAS BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556S
TOPEKA, KS 66612-1239
TELEPHONE: (785) 296-2162



STATE OF KANSAS
BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556
TOPEKA, KS 66612-1239
(785) 296-2162
www.ksboa.org

CERTIFICATE OF EXPERIENCE
(PRINT OR TYPE)

- APPLICANT IS APPLYING FOR A PERMIT WITH NON-ATTEST EXPERIENCE ONLY: YES
- APPLICANT IS APPLYING FOR A PERMIT WITH ATTEST/NON-ATTEST EXPERIENCE: YES
- APPLICANT IS APPLYING FOR A PERMIT WITH ATTEST EXPERIENCE ONLY: YES

APPLICANT INFORMATION:

- 1. FULL NAME OF APPLICANT _____
- 2. FULL MAILING ADDRESS _____
- 3. TELEPHONE NUMBERS: HOME (_____) _____ OFFICE (_____) _____

CURRENT EMPLOYER INFORMATION:

- 4. NAME _____
- 5. MAILING ADDRESS _____
- 6. TYPE OF EMPLOYER: PUBLIC ACCOUNTING FIRM OTHER (SPECIFY) _____

EXPERIENCE:

NOTE: INTERNSHIPS MAY NOT BE USED TOWARD THE EXPERIENCE REQUIREMENT.

- 7. FULL-TIME EMPLOYMENT (ENTER INCLUSIVE DATES) FROM: ____/____/____ TO: ____/____/____
SUMMARY OF EXPERIENCE OBTAINED: YEARS: _____ MONTHS: _____ DAYS: _____
(ONE YEAR OF EXPERIENCE)
- 8. PART-TIME EMPLOYMENT (ENTER INCLUSIVE DATES) FROM: ____/____/____ TO: ____/____/____
TOTAL NUMBER OF HOURS: _____
(NO LESS THAN ONE YEAR AND NO MORE THAN THREE YEARS AND INCLUDES NO FEWER THAN 2,000 HOURS OF PERFORMANCE OF SERVICES)
- 9. NAME, ADDRESS OF EMPLOYER(S) AND DATE WHERE EXPERIENCE WAS OBTAINED:

CERTIFICATE OF EXPERIENCE

CPA VERIFYING INFORMATION:

10. FULL NAME & POSITION OR JOB TITLE _____

11. FIRM NAME & MAILING ADDRESS _____

12. HELD AN ACTIVE CERTIFICATE/LICENSE TO PRACTICE DURING THE PERIOD OF VERIFICATION STATED IN QUESTION 13:
YES NO

ISSUING STATE OF ABOVE CERTIFICATE/LICENSE: _____ CURRENT CERTIFICATE/LICENSE TO PRACTICE NO.: _____

VALID UNTIL: _____ STATE: _____

13. VERIFYING THAT APPLICANT HAS EXPERIENCE IN THE FOLLOWING AREAS:

ATTEST:

- 1. AUDITS OR OTHER ENGAGEMENTS PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON AUDITING STANDARDS (SAS) YES NO N/A
- 2. AUDITS PERFORMED IN ACCORDANCE WITH THE KANSAS MUNICIPAL AUDIT GUIDE YES NO N/A
- 3. REVIEW OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES (SSARS) YES NO N/A
- 4. ANY EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE) YES NO N/A

NON-ATTEST:

- 1. PREPARATION OF TAX RETURNS AND PROVIDING ADVICE ON TAX MATTERS YES NO N/A
- 2. PREPARATION OF COMPILATIONS YES NO N/A
- 3. MANAGEMENT ADVISORY, CONSULTING, LITIGATION SUPPORT AND ASSURANCE SERVICES, EXCEPT FOR ATTEST SERVICES YES NO N/A
- 4. FINANCIAL PLANNING YES NO N/A
- 5. ANY OTHER FINANCIAL SERVICE NOT INCLUDED IN THE STATEMENTS ON AUDITING STANDARDS, THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES, THE STANDARDS FOR ATTESTATION ENGAGEMENTS AS DEVELOPED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OR AS DEFINED BY THE BOARD (IF CHECKED "YES", PLEASE EXPLAIN) YES NO N/A

14. MANNER IN WHICH YOU OBTAINED KNOWLEDGE OF APPLICANT'S EXPERIENCE: DIRECT SUPERVISOR _____
CO-WORKER _____ OTHER (PLEASE EXPLAIN) _____

15. ATTACH INFORMATION ABOUT ANY OTHER EXPERIENCE WHICH, IN YOUR OPINION, WAS OF A TYPE AND QUALITY TO DEMONSTRATE COMPETENCE BY THE APPLICANT FOR HOLDING OUT TO THE PUBLIC AS A CPA AND TO PRACTICE AS SUCH.

GENERAL

- 16. IS THE APPLICANT RELATED TO YOU IN ANY WAY? (IF SO, PLEASE EXPLAIN.) YES NO N/A
- 17. 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 KANSAS? (IF YES, PLEASE ATTACH A DETAILED EXPLANATION.) YES NO N/A

I HEREBY CERTIFY THAT THE INFORMATION VERIFIED BY ME FOR THE APPLICANT NAMED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

DATE SIGNED

SIGNATURE OF VERIFYING CPA

1. How do I obtain a CPA certificate by exam, or by transfer of grades, in Kansas?

A Kansas exam candidate need only complete the Application for Certificate by Passing Examination in Kansas, and pay a \$25.00 application fee, after the candidate has successfully completed the CPA exam and the AICPA ethics exam. A person transferring their grades to Kansas is required to meet the specific education requirements at the time of transfer and be a resident of Kansas.

2. How do I obtain a CPA certificate by reciprocity in Kansas?

B. A person whose original certificate is from another state that is deemed to be substantially equivalent to Kansas education and certification requirements, or if the individual has been deemed to be substantially equivalent to Kansas education and certification requirements, and who now wants a certificate by reciprocity in Kansas, complete the Application for Certificate by Reciprocity, submit an Application for Interstate Exchange Authorization from the Board of Accountancy in their principal office state and their original state (if different from one another), and pay a one-time \$250.00 application fee. Evidence of successful completion of the AICPA ethics exam or another state's ethics exam recognized by the Board also is required.

PERMIT (LICENSE) TO PRACTICE QUESTIONS

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A PERSON WHOSE PRINCIPAL PLACE OF BUSINESS IS IN KANSAS AND WHO HOLDS OUT OR PERFORMS OR OFFERS TO PERFORM SERVICES AS A CPA MUST HAVE A VALID KANSAS PERMIT TO PRACTICE.

1. What is the experience requirement for a permit to practice?

One year of accounting experience obtained through employment in government, industry, academia or public practice, providing any type of service or advice involving the use of attest or nonattest skills, all of which was verified by a CPA holding an active license to practice.

2. Does the person verifying my experience have to be a supervisor?

The experience no longer has to be under the direct supervision of a licensed CPA; however, a licensed CPA must verify that a person has the experience necessary to obtain a permit to practice.

3. What is the cost for a permit to practice?

The fee for a permit to practice is predicated off of whether the CPA certificate has an odd or even number and whether the application for a permit to practice is made in an odd or even year. For instance, if a person has an odd-numbered CPA certificate such as 0003, and is making application for a permit to practice in an odd-year such as 2003, then the fee will be \$150.00. If the odd-numbered certificate holder makes application for a permit to practice in an even-year such as 2004, then the fee for the permit would be \$75.00.

4. Do I have to have proof of completion of CPE to obtain my initial permit to practice?

No. Once you have obtained your first permit to practice, you will be assigned a number of pro-rated CPE hours to obtain before the next renewal.

5. Oops! I didn't renew my permit because I didn't think I needed it, but circumstances changed and now I do. How do I go about "reinstating" my permit?

If a person decides within 1 year after the permit expired that he or she wants the permit, then the permit is considered to be a late renewal, which requires proof of completion of the 80 hours required to renew (plus an additional 8 hours penalty if the 80 hours were not completed within the permit period, or a person did not meet the minimum 20 hours required in each year of the renewal period), plus payment of

for the CPA exam. Go to www.prometric.com for site information.

8. When are the results of the exam released, and who will notify me?

Grades are released as they are received by the AICPA and may be accessed by the candidate online. Once a candidate has passed all 4 parts of the exam, the Board will notify the candidate of the successful completion of the exam in writing. This process will take longer because all of the grades have to be released by the AICPA for the testing window and the successful candidate files then sent to the Board by NASBA. Once this occurs, the Board will notify the candidate of their successful completion of the exam. We appreciate your patience.

A candidate may access their scores online by clicking on the following link:

www.nasba.org/nasbaweb/nasbaweb.nsf/wpes?openform&stateabbrev=ks

9. I am from a foreign country, what requirements must I meet to sit for the CPA Exam in Kansas:

An individual with a foreign degree must have their foreign degree evaluated to substantiate that the foreign degree is equivalent to a baccalaureate degree from a U.S. institution and must satisfy the 150-semester credit hour requirement. Any organization listed as a member of NACES (National Association of Credential Evaluation Services) is approved by the Board. The evaluation must be a specific course-by-course comparison to Kansas requirements, not a general evaluation.

10. I passed the exam; can I call myself a CPA?

Once you have passed the CPA exam, you are required to pass the AICPA's Professional Ethics course. Once a candidate has successfully completed the ethics course, and has been issued a Kansas CPA certificate, a person may use the CPA as a credential only. (In other words, CPA may appear after a person's name if they are working in an industry that is not related to the practice of public accountancy.) **CAUTION: Financial Planning, litigation support, broker/dealer services, investment advisory, consulting, management advisory and business valuation services, ALL fall under the definition of non-attest practice, and in order to use the CPA designation in connection with these services, requires a person to hold a valid Kansas permit to practice.** The CPA Certificate allows a person to use the designation as a credential, not hold out or sign reports for the public as a CPA. If a person wants to reflect this information on a resume, then we strongly suggest that the CPA designation is explained by saying, "not licensed to practice in Kansas". For the definition of practice of certified public accountancy, please go to www.ksboa.org/statutes/1_321.pdf. The definition is broken out into two categories: attest and non-attest.

11. What if I sat for the exam before the education requirement changed, do I now have to meet the 150-hour education requirement to sit for the exam in the future?

If you sat for the CPA Exam in Kansas as a Kansas candidate prior to July of 1997, you do not have to meet the 150 hour education requirement to sit for the exam in Kansas in the future.

CERTIFICATION QUESTIONS

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NOTE: KANSAS IS A TWO-TIERED STATE, WHICH MEANS A PERSON MUST APPLY FIRST FOR A CPA CERTIFICATE AND THEN A PERMIT (LICENSE) TO PRACTICE AFTER MEETING AN EXPERIENCE REQUIREMENT. ONLY AFTER OBTAINING A PERMIT TO PRACTICE, MAY A PERSON HOLD OUT OR SIGN REPORTS FOR THE PUBLIC AS A CPA. SEE PERMIT QUESTIONS FOR INFORMATION ON OBTAINING A PERMIT.

KANSAS BOARD OF ACCOUNTANCY

Landon State Office Building
 900 SW Jackson Street
 Suite 556
 Topeka, Kansas 66612
 Main: 785-296-2162
 Fax: 785-291-3501
 email: info@ksboa.ks.gov

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Individual Information [[Back to Search Results](#) | [Search Again](#)]

Name:	Amanda Kaye Smith	Certificate Status: Active
Address:	851 N. Bristol Ct. Wichita, KS 67206-0000	Permit Status: LAPSED
Firm/Employer:		Discipline: NO
Certificate Issue Date:	03/01/1996	
Certificate Number:	7771	
Permit Number:		
Permit Issue/Renew Date:	07/01/1997	
Permit Expiration Date:	//	



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Individual

INDIVIDUALS

THIS LISTING INCLUDES ALL CERTIFICATE HOLDERS AND PERMIT HOLDERS.

IN KANSAS, A CERTIFICATE IS NOT A LICENSE. ONLY THOSE WHO HAVE PERMITS (ALSO KNOWN AS LICENSES) ARE ALLOWED TO HOLD OUT AND PROVIDE OR OFFER TO PROVIDE SERVICES TO THE PUBLIC AS A CPA. IF THE PERMIT STATUS DOES NOT REFLECT "ACTIVE", THAT INDIVIDUAL IS NOT LICENSED TO PRACTICE.

COMMENCING NOVEMBER 1, 2009, THE MOBILITY PRACTICE PRIVILEGE ACT TOOK EFFECT WHICH ALLOWS OUT OF STATE CPAS WHO HOLD VALID ACTIVE PERMITS (LICENSES) IN THEIR PRINCIPAL OFFICE STATE, TO PRACTICE IN KANSAS WITHOUT HOLDING A KANSAS PERMIT TO PRACTICE. THEREFORE, IF YOU ARE ATTEMPTING TO VERIFY THE LICENSURE OF AN OUT OF STATE CPA, PLEASE CHECK WITH THE BOARD OF ACCOUNTANCY IN THEIR PRINCIPAL OFFICE STATE.

NOT ALL DISCIPLINE IS REPORTED ON THE WEBPAGE. INFORMATION CONCERNING DISCIPLINE MAY BE OBTAINED BY CONTACTING THE EXECUTIVE DIRECTOR OF THE BOARD AT 785-296-2162, OR BY E-MAIL AT info@ksboa.ks.gov

The Kansas Board of Accountancy's (KSBOA) web site is a free service intended to provide useful information regarding CPAs and the practice of public accountancy in the State of Kansas. While the Board strives to provide accurate and reliable information, the Board does not warrant the accuracy of every item of information provided online and accepts no liability for damages of any kind resulting from reliance on this information.

[Search for Individuals](#)



KENTUCKY

<p>Experience Requirement:</p>	<p>Experience gained in public accounting must be to the satisfaction of the Kentucky Board (Attachment A).</p> <p>Public: 1 year (2,000 hours). Experience must be earned within 5 years from the last day of the testing window during which the candidate successfully completed the examination.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, provided that 1 year of experience equals teaching 24 semester hours of accounting courses or the equivalent quarter hours for which course participants receive credit on an official transcript.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all public and non-public experience and must be signed by a CPA. (Attachment B). For academia experience, a letter from each institution where the qualifying hours were taught must accompany the application and be signed by the dean or department head, who must also be a CPA.</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) and provides disciplinary actions (Attachment C). The Board website includes information and instructions on how to file a consumer complaint (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

201 KAR 1:063. Certificate of experience.

RELATES TO: KRS 325.261(4)

STATUTORY AUTHORITY: KRS 325.240

NECESSITY, FUNCTION, AND CONFORMITY: KRS 325.261 establishes the standards for licensure as a certified public accountant. This administrative regulation describes the experience to be documented when one applies to become a certified public accountant.

Section 1. Definitions. (1) "One (1) year" means the completion of 2000 hours of employment obtained after the award of a baccalaureate degree during an employment period of not less than twelve (12) months, excluding any leave or holiday time.

(2) "Verification" means a certified public accountant as described in KRS 325.261(6) confirming the truth or accuracy of the applicant's accounting or attest experience.

Section 2. (1) An applicant for licensure shall have submitted by the certified public accountant verifying the experience a "Certificate of Experience".

(2) If the applicant has been employed by more than one (1) employer to meet the experience requirement described in KRS 325.261 and this administrative regulation, a certificate shall be submitted for each employment situation.

Section 3. Experience Verification. The certificate of experience shall include the following information verified by a certified public accountant as described in KRS 325.261(6):

- (1) The name and address of the employing firm, company, agency, or institution of higher education;
- (2) The month, day and year the employment began, and the month, day and year the employment was terminated or the experience was completed;
- (3) Total number of hours worked during the employment period excluding holiday or leave time;
- (4) A brief description of the applicant's job duties;
- (5) The applicant's working titles during employment; and
- (6) The signature of the verifying certified public accountant which attests to the truth and accuracy of the statements made regarding the applicant's experience.

Section 4. Documentation and Verification of Applicant Experience. A false or misleading statement made by a certified public accountant on a certificate of experience shall constitute a violation of KRS 325.340(1)(h).

Section 5. Incorporation by Reference. (1) "Certificate of Experience (2005)" is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the State Board of Accountancy, 332 W. Broadway, Suite 310, Louisville, Kentucky 40202, Monday through Friday, between 8 a.m. to 4:30 p.m. (19 Ky.R. 1692; Am. 2025; eff. 2-19-1993; 20 Ky.R. 3212; eff. 8-4-1994; 27 Ky.R. 586; eff. 10-16-2000; 31 Ky.R. 1527; 1782; eff. 5-26-2005; TAm 10-27-2009.)

KENTUCKY STATE BOARD OF ACCOUNTANCY
332 W. BROADWAY, SUITE 310
LOUISVILLE, KY 40202
(502) 595-3037
cpa.ky.gov

CERTIFICATE OF EXPERIENCE

The employment experience information listed below must be confirmed by a CPA who, during the employment period being verified, held an active license to practice. Any false or misleading statements made by the CPA on this document shall constitute a violation of KRS 325.340(1)(h). Please review the verifying CPA's responsibilities under KRS 325.261 and 201 KAR 1:063 when signing this document.

NAME: LAST FIRST MI MAIDEN

EMPLOYER'S NAME:
(FIRM, COMPANY, AGENCY, OR INSTITUTION OF HIGHER EDUCATION)

EMPLOYER'S ADDRESS:
STREET ADDRESS CITY STATE ZIPCODE

CERTIFICATION OF VERIFYING CPA: As the verifying CPA, please complete the following information in regard to the above-named applicant:

SPECIFY THE EMPLOYMENT PERIOD DATES OF THE CPA CANDIDATE: FROM ___/___/___ TO ___/___/___

TOTAL HOURS THE CANDIDATE WORKED DURING THIS EMPLOYMENT PERIOD (excluding holiday and leave time) _____.

WAS THE CANDIDATE EMPLOYED IN AN ACCOUNTING OR ATTEST POSITION DURING THIS PERIOD? YES () NO ()

LIST WORKING TITLE(S) DURING EMPLOYMENT: _____

BRIEFLY DESCRIBE THE CANDIDATE'S DUTIES: _____

I, _____, CPA, certify that all of the information provided in this document regarding the applicant's experience is true and correct.

Title: _____

Current Employer: _____ Phone# _____

Address: _____
Street Address City State Zip Code

License Number: _____ State of Issuance: _____ License Expiration Date: _____

Signature _____

Date _____

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<u>First Name</u>	<u>Last Name</u>	<u>City</u>	<u>State</u>	<u>Sanction</u>	<u>License Number</u>	Details
Adrienne	Gleeson	Paducah	KY	No	10839	Details
Allan	Kleet	Paducah	KY	No	1550	Details
Blair	Lee	Madisonville	KY	No	8657	Details
Brian	Leedy	Flemingsburg	KY	No	8975	Details
Carole	Lee	Lexington	KY	No	2985	Details
Connie	Lee	Pikeville	KY	No	3255	Details
David	Lee	Louisville	KY	No	3154	Details
Donald	Leet	Murray	KY	No	1843	Details
Donna	Lee	Louisville	KY	No	9759	Details
Elizabeth	Kleehamer	Sellersburg	IN	No	9201	Details

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332 W. Broadway, Suite 310
Louisville, KY 40202

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Details

First Name	Blair
Last Name	Lee
Address	85 Waddill Ave
City	Madisonville
State	KY
Zip	42431
Country	United States
License Number	8657
Expiration Date	August 1, 2013
Initial License Date	12/7/2000
Status of License	Active
Disciplinary Action	No

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Information and instructions on how to.....

If you are a consumer of public accounting services, you will find information on the following pages concerning issues such as:

- Filing a complaint
- Obtaining client records
- Rules regarding unlicensed practice
- A searchable database of all licensed certified public accountants and public accounting firms

Filing a Complaint

If you believe that your CPA is in violation of any of the Kentucky Revised Statutes or Rules of Conduct, you should review this section to determine the procedure for filing a complaint.

Obtaining Client Records

This section contains information regarding the procedures to follow to obtain your records from your CPA.

Unlicensed/Unauthorized Practice

In order to practice public accounting in Kentucky, an individual must hold a license to practice. In this section you will find information regarding what is considered as unlicensed/unauthorized practice.

Searchable Databases

This section contains searchable databases which include all CPAs and CPA firms licensed to practice in Kentucky.

ONLINE LICENSE VERIFICATION

Last Updated 6/30/2011

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LOUISIANA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, management advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000 hours) of full-time or part-time experience must be completed 4 years preceding the date of application. Experience must extend over a period of no less than 1 year no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A letter from the supervising CPA confirming experience and explaining their supervision of the work experience is required for all public and non-public experience (Attachment A). For academia experience, the letter including a list of the courses taught and teaching dates where the qualifying hours obtained is required from the dean, who must also be a CPA.</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) and provides definitions (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

10. EMPLOYMENT HISTORY

Beginning with present employment, list all employment within the last four years whether or not in accounting, etc. Check whether **F** - Full time or **P** - Part time. Full time is at least 40 hours per week.

<u>Firm/Employer's Name</u>	<u>Complete Mailing Address</u>	<u>Position</u>	<u>Complete Dates From / To</u>	
_____	_____	_____	_____	[] F [] P
_____	_____	_____	_____	[] F [] P
_____	_____	_____	_____	[] F [] P
_____	_____	_____	_____	[] F [] P

Explain any period(s) not accounted for above:

11. CONVICTION AND DISCIPLINARY MATTERS

- [] Yes [] No Have you been charged or convicted of a felony, or entered a plea of guilty or nolo contendere to a felony, in any state or country?
- [] Yes [] No Are you presently under investigation for any of the above?
- [] Yes [] No Have you ever had a professional certification or license denied, revoked, or suspended?

For any "Yes" response, enclose details in a separate letter including the court name and case number, or agency and file no.

12. Enclose a check for payment of \$100 application fee (payable to State Board of CPAs).

13. _____
Signature
Date

INSTRUCTIONS: This form is for applicants who passed the CPA exam as a Louisiana candidate to apply for a certificate/license as a CPA. In order to have an application considered by the Board, the applicant must present proof, documented in a form satisfactory to the Board, that he or she has obtained qualifying experience. At least **one year** of experience must be confirmed that was **within the four years** preceding the date of this application; involved the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills; and, was supervised and verified by a licensee. The experience must be at least one year of full time experience, or 2,000 hours part-time experience, or a combination of these; however, in no case may it be obtained in less than twelve months.

CONFIRMATION LETTERS FROM EMPLOYERS AND LICENSEES: Letters from employers and licensed CPA supervisors must be written on company letterhead and signed by an immediate supervisor or one in a higher position. These letters must be original letters or statements, addressed to this Board. They must include the applicant's job titles with detailed descriptions of the experience; indicate the applicable employment and supervision dates (month, day, year); clearly explain the nature and extent of supervision by a CPA licensee; verify whether the employment was full-time or part-time; and, should also show the number of people the applicant supervised. For part time hours, also submit time sheets, productivity reports, or payroll records with employer confirmations of the hours worked.

FILING REQUIREMENTS: Original applications and letters must be submitted by mail. Respond to all questions on the form. For item 1, if you passed the May 1999 or subsequent CPA exam, type or print name exactly as you wish it scrolled on your certificate. Otherwise, if you received a Louisiana CPA certificate under prior law, mark item 1 as "not applicable". Applications must be received in the Board's office at least thirty (30) days prior to a regular meeting to be considered by the Board at that meeting. Regularly scheduled meetings are usually held on the last working days of January, April, July, and October. An incomplete application or one without proper support is not acceptable.



State Board of CPAs of Louisiana

LICENSE LOOK UP information is generally accurate and complete as it comes directly from our database. However, new licensees or recent changes may not have been entered or processed.

To verify a person or firm's status:

SEARCH BY LICENSE NUMBER [that is by CPA certificate, FIRM Permit, or Provisional/temporary number]

-or-

SEARCH BY NAME

CLICK THE NAME WHEN THE SEARCH RESULTS DISPLAY IN ORDER TO CHECK THE STATUS AND THE DATE REGISTERED THROUGH OR THE DATE THE LICENSE MAY HAVE EXPIRED.

If 'IA' or 'CPA INACTIVE' is shown, it means the person has passed the CPA exam but has been exempted from continuing professional education and cannot have an active client or public practice; thus, the person must use the term 'inactive' when using the CPA title.

To request information on enforcement or disciplinary actions imposed by the Board, you may contact the Board's office.

Inaccuracies or omissions may occur in any electronic record. This database is not a final or authoritative verification of a license status. In order to use this site, you must have a browser capable of 128 bit encryption. The newest versions of Microsoft's Internet Explorer can obtain this high level of encryption. This site requires the use of cookies.

CLICK CONTINUE BELOW

Continue



State Board of CPAs of Louisiana

You may search for a CPA ... or a FIRM ... by the 'License Number' --that is, the CERTIFICATE, FIRM PERMIT, or PROV (temp) number -- using the first line below.

Or, you may search by NAME -or- by the other criteria provided below.

BE SURE TO CLICK ON THE PERSON'S NAME --AFTER THE SEARCH RESULTS APPEAR-- AND CHECK IF THE LICENSE OR PERMIT IS CURRENTLY "REGISTERED" OR IF IT MAY HAVE "EXPIRED".

CPA WITH AN "IA" MEANS THE PERSON IS OR WAS REGISTERED AS INACTIVE AND MAY NOT PRACTICE AS THEY ARE EXEMPT FROM CONTINUING PROFESSIONAL EDUCATION.

License Search

[\[back\]](#)

License Number . -

OR

Board

Profession/Institution

License Status

Business Name/DBA

-or- Name (Last, First) ,

City, State Zip -

County

name	certificate / permit no.	city	state
Dale H. Jones	CPA.0019050	Hammond	LA
Troy Derral Jones	CPA.0019052	LIVINGSTON	LA
Michael Aubrey Jones	CPA.0019300	RUSTON	LA
Lawrence C. Jones	CPA.0020266	NEW ORLEANS	LA
Donald Gregory Jones	CPA.0020932	Monroe	LA
Christine Hahn Jones	CPA.0021158	NEW ORLEANS	LA
Laura Wicker Jones	CPA.0021250	Zachary	LA
Mina Snyder Jones	CPA.0021277	Jackson	MS
Carlos R. Jones	CPA.0021384	Miramar	FL
James Millard Jones	CPA.0026750	Baton Rouge	LA
Jessica Harvin Jones	CPA.0026877	Kentwood	LA
Richard F. Jones III	CPA.0027231	Baton Rouge	LA
Alvin Edward Jones	CPA.0006249	River Ridge	LA
John Howell Jones , Jr.	CPA.0010865	Moraga	CA
Linda C. Jones	CPA.0015932	BATON ROUGE	LA
Thomas H. Jones , Jr.	CPA.0001698	Memphis	TN

Diana Rowley Jones	CPA.0014159	New Orleans	LA
Melba Johnson Jones	CPA.0014818	Choudrant	LA
Rowland D. Jones	CPA.0015534	PROSPER	TX
Archie L. Jones	CPA.0018137	BATON ROUGE	LA
Robbin Courtney Jones	CPA.0017160	Hattiesburg	MS
James Milton Jones , III	CPA.0017367	New Orleans	LA
Patrice Hitter Jones	CPA.0017717	Baton Rouge	LA
Michael E. Jones	CPA.0015652	Harvey	LA
Carolyn P. Jones	CPA.0011185	PLANO	TX
Jenifer Susanne Jones	CPA.0021864	Lecompte	LA
Michelle Munro Jones	CPA.0022575	Addis	LA
M. Kent Jones , Jr.	CPA.0022704	Baton Rouge	LA
Steven Bradley Jones	CPA.0023054	TERRY	MS
Nicole Robbins Jones	CPA.0023663	Alexandria	LA
Tina Michelle Jones	CPA.0023835	Harvey	LA
Gregory Alan Jones	CPA.0024168	ENTERPRISE	AL
Daniel W. Jones	CPA.0024578	HOUSTON	TX
Jennifer Leah Jones	CPA.0024651	Mandeville	LA
Lynn Carl Jones	CPA.0024938	Plano	TX
Judy Ann Jones	CPA.0025312	Benton	AR
Chandra Dionne Jones	CPA.0025432	West Monroe	LA
Michael Jones	CPA.0025463	NEW ORLEANS	LA
Brian Ray Jones	CPA.0025663	LAKE CHARLES	LA
Kimberley Pearce Jones	CPA.0025984	Baton Rouge	LA
Shanna Jones	CPA.0026042	WINNFIELD	LA



State Board of CPAs of Louisiana

Online Lookup Detail

[\[back\]](#)

Dale H. Jones

Information as of 5/30/2013

Name and Location

Name	City	State
Dale H. Jones	Hammond	LA

Current Status

Certificate / Permit	Type	Expiration Date	Status
CPA.0019050	Licensed / Active Certificate	12/31/2013	Registered

MAINE

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, auditing, issuance of reports on financial statements and at least one of the following: management advisory, financial advisory or consulting services, preparation of tax returns, or the furnishing of advice on tax matters, or equivalent activities as determined by the Maine Board.</p> <p>Public: 2 years (4,160 hours). Experience must include 400 hours performing the attest function and at least 200 hours in other areas above.</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Required (attest license only).</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through written certification from the licensing board using a license verification form.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) and provides disciplinary actions (Attachment B). The Board website includes consumer information and status definitions (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

Department of Professional and Financial Regulation
Office of Professional & Occupational Regulation
Maine Board of Accountancy
35 State House Station
Augusta, ME 04333
207/624-8627

**VERIFICATION OF LICENSURE FOR CPA SUPERVISOR
OR LICENSED SUPERVISOR PROFESSIONAL**

In order to verify your experience under the direct supervision of a CPA, this form must be completed by the licensing authority in the jurisdiction where the supervising CPA holds an active permit to practice. You are advised to check with that board before forwarding this form to determine if there is a fee or additional requirements need to be met before the information will be released. This form does not apply to applicants whose supervisor is a Maine licensed CPA.

SECTION A: To be completed by applicant. After completing Section A, submit this form to the State Board of Accountancy where the supervising CPA holds a permit to practice public accounting.

Please type or print legibly:

_____	_____	_____
Applicant's Last Name	First Name	Middle Initial

SUPERVISING CPA INFORMATION	
_____	_____
Name of Direct Supervisor	Name of Firm/Company
_____	_____
Certificate Number	State Where Certified
Duration of Supervised Experience: From: _____ To: _____	
Date	Date

SECTION B: To be completed by the Board of Accountancy where the above-named supervising certified public accountant is certified and permitted to engage in the practice of public accounting, and mailed directly to the Maine Board of Accountancy at the above address.

I certify that _____, license number _____ in the State of _____ held an active permit to engage in the practice of public accounting during the entire "Duration of Supervised Experience" as specified above.

Permit First Issued: _____ Expiration Date: _____

Comments: _____

Seal

Board

Board Official Signature

Title

Date



STATE OF MAINE

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LICENSE/DISCIPLINARY ACTIONS

[Search for License/Disciplinary Action](#)

COURSES/PROVIDERS

[Search for a Course](#)

[Search for a Provider](#)

Search for an Individual

Search for an Individual

Please select the information to narrow your search.

Department: ALL

Agency: ALL

Regulator: ACCOUNTANCY

Profession: ALL

Last Name: JONES Begins with Exact Match

First Name: Begins with Exact Match

License Number:

Country:

U.S. States and Territories

City:

State: ALL

County: ALL

Zip:

Include prior names:

Active licenses only:

[Maine.gov](#) | [Web Policies](#)





STATE OF MAINE
ALMS Online Services
AGENCY LICENSE MANAGEMENT SYSTEM

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 - [Search for License/Disciplinary Action](#)
- COURSES/PROVIDERS
 - [Search for a Course](#)
 - [Search for a Provider](#)

Search for an Individual > Search Results

Search Result- 8 records found. records found.
[Start a new search.](#) For a comma-delimited file, click [Download](#)

Number of records per page: | Sort Results by:

Page: 1

Name	Number	City	State	Zip	Profession	Stat
JONES, BRUCE G.	CP809	BRIDGTON	ME	04009-4246	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE
JONES, CAROL ANN	CP2161	GORHAM	ME	04038-1985	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE
JONES, HAROLD L.	CP190	AUGUSTA	ME	04330-4334	CERTIFIED PUBLIC ACCOUNTANT	WITHDRAWN/ BY LICENSEE
JONES, HERBERT A.	CP2090	SOUTH WINDSOR	CT	06074-3754	CERTIFIED PUBLIC ACCOUNTANT	FAILED TO REI
JONES, JACOB M.	CP3803	PORTLAND	ME	04103-2812	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE
JONES, KEITH J.	CP6100	FREEPORT	ME	04032-5723	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE
JONES, KENNETH S.	CP1600	PORTLAND	ME	04104-1100	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE
JONES, MICHAEL P.	CP3263	BREWER	ME	04412-1628	CERTIFIED PUBLIC ACCOUNTANT	ACTIVE

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Date: 06/04/2013 03:06:41 PM

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LMS SEARCHES

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[Other License Search](#)

CENSE/DISCIPLINARY ACTIONS

[Search for License/Disciplinary Action](#)

COURSES/PROVIDERS

[Search for a Course](#)

[Search for a Provider](#)

BRUCE G. JONES

6/4/2013 3:07:01 PM



DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION BOARD OF ACCOUNTANCY

CERTIFIED PUBLIC ACCOUNTANT

License Number: **CP809**

Status: **Active**

Expiration Date: **09/30/2013**

Licensed By: **Other**

Mailing Address: **472 PORTLAND RD STE 201
BRIDGTON, ME 04009-4246**

Primary Phone : **+1 (207) 647-3668**

History

License Type	Start Date	End Date
CERTIFIED PUBLIC ACCOUNTANT	01/29/1999	09/30/2013
PRIOR HISTORY UNAVAILABLE		

Responsible For (1 record) [hide](#)

Name	License Number
JONES & MATTHEWS PA	FM10000239

License/Disciplinary Action

No Records.

GENERAL INFORMATION

Gender: **Male**

Exams (4 records) [hide](#)

Type	Exam Date	Status
PRACTICE	05/01/1980	PASSED
THEORY	05/01/1980	PASSED
AUDIT	11/01/1981	PASSED
LAW	11/01/1981	PASSED

The Office of Professional and Occupational Regulation is providing information about this licensee as a public service. The information on this page is a secure, primary source for license verification. The information on this page is maintained by Office staff and is updated immediately upon a change to our licensing database. The information may not show a complete history. Licensing history prior to January 1, 2000 is unavailable online.

If you need further information, contact us directly.

Consumer Information

The Office of Professional and Occupational Regulation ("OPOR") is an umbrella agency housing professional licensing boards, commissions and registrations without boards. We are dedicated to public protection through licensure, inspection, enforcement/complaint resolution, and discipline.

- Licensee search and status
- File a complaint
- Research licensee discipline

Last Updated: May 30, 2013

Licensee Search

You may search for a licensee (individual or company) by name or license number. After you click on the link below, you will be asked whether you are looking for an individual, a company, or other entity (atm machine, boiler or elevator). You may also search for licensee discipline by board.

LICENSE STATUS CODES:

ACTIVE: Authorized to operate.

EXPIRED: Formerly held a license and did not renew.

INACTIVE: Not currently authorized to operate.

PENDING: Application received, not yet processed.

TERMINATED: No longer authorized to operate after termination date.

Licensee information is provided as a public service. Despite our efforts to be accurate, this information may contain errors, so you should not rely on it for legal purposes. If you need further information or a certified license history, contact us. By clicking on the search link below, you acknowledge reading this disclaimer and agree with its terms.

Start Search

WANT TO DOWNLOAD A LIST?

(You may wish to print this page for reference while you download your list.)

- Click "Start Search"
- Click on link for individual, company, or other
- Pick the profession you want from the "regulator" drop down list
- Select search criteria
- Click "Search"
- Click on Download the list to a comma-delimited file (and open the file or save it to your computer)

Download a List

Last Updated: May 30, 2013

Search ALMS License Information

You have the ability to look up information pertaining to many of the licenses, permits, and credentials managed by the State of Maine.

Licenses/Permits

- Search for regulated entities to view their current status, granted authorities, contact information and license/disciplinary actions. In most cases, you may also obtain a downloadable file of the matching records.

- **Search for an Individual**
- **Search for a Company**
- **Search for a Worksite**
- **Search for an Event**
- **Other License Search**

License/Disciplinary Actions

- Search for licensing and disciplinary actions that have been imposed. To search for the actions against a specific respondent, please use the license/permit search above.

- **Search for License/Disciplinary Action**

Courses/Providers

- Search for information on courses and course providers.

- **Search for a Course**
- **Search for a Provider**

Source: http://www.maine.gov/pfr/professionallicensing/consumer_info.htm

MARYLAND

Experience Requirement:	<p>Experience includes providing any type of service or advice involving the use of accounting, attest, management or financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must have been completed within 3 years of initial license application.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Required.</p>
Committee Review:	<p>Information not available.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes consumer tips (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.



FORM 3

MARYLAND DEPARTMENT OF LABOR, LICENSING AND REGULATION
STATE BOARD OF PUBLIC ACCOUNTANCY

REPORT OF PRACTICAL WORK EXPERIENCE (RPE)

Minimum of 2,000 hours of experience obtained within the three years immediately preceding this application is required for licensure.

SHEET NUMBER _____ Of _____

DIRECTIONS TO APPLICANT: After reading the directions, complete Section 1 and Section III (back), make a copy for your records and forward this original RPE Form to your endorser. Be sure the endorser named in the box at the top right corner of this form corresponds with the endorser number entered in Sections I, II and IV. Sections I, II and III **MUST BE TYPED.**

SECTION I: TO BE COMPLETED BY APPLICANT. (THIS SECTION MUST BE TYPED.)

Name: _____
LAST FIRST MIDDLE

Address: _____
STREET CITY STATE ZIP

Telephone: (h) _____ (w) _____ E-mail: _____

Social Security Number: _____ Date of Birth ____/____/____

Experience described on the reverse side of this RPE Form was obtained while employed by:
 Firm or Organization Name: _____

Endorser's Name: _____ Phone Number: _____

Address: _____
STREET CITY STATE ZIP

Beginning _____ Ending _____ [] Full Time [] Part Time _____ hours/week
MO/DAY/YEAR MO/DAY/YEAR

I hereby certify that the work experience described on the reverse side of this RPE Form and the time claimed for that experience are true and correct.

APPLICANT'S SIGNATURE DATE

SECTION II: TO BE COMPLETED BY ENDORSER WHO HOLDS AN ACTIVE LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT. (THIS SECTION MUST BE TYPED.)

INSTRUCTIONS TO ENDORSER:

1. Read carefully the applicant's Record of Practical Work Experience on the back of this RPE Form and any additional sheets.
2. Provide the requested information below and answer questions 1-6. Please type.
3. If you disagree with any information presented by the applicant on this form, or wish to provide any other information for consideration by the Board relative to the applicant, please submit a separate letter with this form. If you do so, please identify the applicant by full name and social security number in your letter and indicate that they are an applicant for the CPA license
4. SIGN THE ENDORSER'S AFFIDAVIT IN SECTION IV ON THE BACK OF THIS FORM AND AT THE BOTTOM OF EACH SHEET, IF ANY, or if you do not sign this affidavit, please explain in a separate letter and attach it to this form.
5. DO NOT RETURN ORIGINAL TO THE APPLICANT.

Mail completed form to:

Maryland Department of Labor, Licensing and Regulation
 State Board of Public Accountancy
 500 North Calvert Street, Room 308
 Baltimore, Maryland 21202-3651
 ATTN.: RPE

Endorser's Name: _____

Current Address: _____
STREET CITY STATE ZIP

INDICATE STATE IN WHICH YOU ARE LICENSED- State _____ License Number _____

WITH RESPECT TO THE APPLICANT'S REPORT OF PRACTICAL WORK EXPERIENCE AS DESCRIBED ON THE BACK OF THIS FORM:

1. Does the description accurately reflect the work personally performed by the applicant? [] YES [] NO
2. Does the time claimed by the applicant for this experience reasonably reflect the actual time?..... [] YES [] NO
3. Was the applicant's work performed in an adequate and professional manner?..... [] YES [] NO
4. Are you attaching a separate letter with additional information about the applicant? [] YES [] NO
5. IDENTIFY YOUR WORK RELATIONSHIP WITH THE APPLICANT AT THE TIME (SUPERVISOR, MANAGER, ETC.). IF NONE, EXPLAIN.
 _____ POSITION _____
6. Comments: _____

REPORT OF PRACTICAL WORK EXPERIENCE

SECTION III: TO BE COMPLETED BY APPLICANT. (THIS SECTION MUST BE TYPED.)

- A. In accordance with the Board's statute, experience shall consist of providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills. REMEMBER, QUALIFYING EXPERIENCE MUST HAVE BEEN OBTAINED OUTSIDE OF THE STATE OF MARYLAND IN ORDER TO MEET THE REQUIREMENT OF THE FOUR IN TEN LICENSING OPTION
- B. Describe your general accountancy duties as noted in A. above, and relate specific types of public accountancy work. If you need more than one endorser (i.e. changed positions or supervisors) from a single firm, PHOTOCOPY THIS FORM (BOTH SIDES) AND COMPLETE IT. If you do not have sufficient space on this form to fully report the experience to be verified by a single endorser, ATTACH A SEPARATE (TYPED) SHEET. BOTH YOU AND YOUR ENDORSER MUST SIGN EVERY SHEET.

	TOTAL TIME THIS SHEET	YEARS	MONTHS

SECTION IV: ENDORSER'S AFFIDAVIT. (ALSO COMPLETE SECTION II ON OTHER SIDE)

I have read the applicant's Report of Practical Work Experience. I hereby certify that I am knowledgeable about, and qualified to attest to, the applicant's work and ability and that, except as otherwise noted on the front of this form, or in attached correspondence, the work experience described by the applicant and the time claimed therefore are generally true and accurate.

<p style="text-align: center;">_____ ENDORSER'S SIGNATURE</p> <p style="text-align: center;">_____ DATE</p>	<p style="text-align: center;">[] I cannot so certify. Letter of explanation attached.</p>
---	---

DIRECTIONS FOR FORM 3 - REPORT OF PRACTICAL WORK EXPERIENCE (RPE)

Do not send this form until you have passed the CPA Exam.

Use this form if you are an applicant for an initial Maryland license and: :

- have passed the CPA Exam as a Maryland candidate;
- are a "Transfer of Grades" applicant; or
- were originally licensed in another state after October 1, 1999.

1.- ETHICS AS A LICENSING PREREQUISITE – As a prerequisite to issuance of a license, a candidate must also successfully complete a Home Study Course in Professional Ethics that is offered by the American Institute of Certified Public Accountants. Successful Maryland CPA examinees will receive information regarding obtaining this course with their CPA examination grades.

2.- EXPERIENCE AS A LICENSING PREREQUISITE – *Effective October 1, 2000, the Board's statute requires that all individuals applying for an initial license must demonstrate that they have a minimum of 2,000 hours of practical work experience (1 full year). This practical work experience must have been completed within 3 years of the date of the individual's initial license application.*

The enclosed form is in MS Word format and you may complete it on your PC, print it out and send it to your employer. This work experience form must be endorsed by a licensed active CPA.

Please review the following before completing the form.

Candidates applying for an initial license must have completed **1 year (2,000 hours)** of practical work experience which includes providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. The work must be verified and endorsed by a licensed certified public accountant. Such practical work experience may be obtained through employment in government, industry, academia, or public practice.

II DIRECTIONS FOR FORM 3 – REPORT OF PRACTICAL WORK EXPERIENCE

NOTE: If you intend to submit more than one Report of Practical Work Experience Form (RPE), you may copy the Form (two-sided only). This would apply if you changed employment or were re-assigned to work under a different supervisor.

1. Section I. Applicant must TYPE the requested information in Section 1 and then sign your name.
2. Section II. This Section is to be completed by the licensed CPA verifying your work experience and contains instructions to assist in doing so.
3. Section III. Applicant must TYPE the requested information in Section III. Review the Board's statutory requirements describing the practical work experience needed to be considered for licensure as shown in Section I – 2.- above. If necessary, you may attach a supplement sheet to an RPE Form 3 documenting your experience. It must be TYPED and identified with an Endorser Name and Sheet Number in the top right corner to correspond with the RPE Form.
4. Note the total employment time being verified by the endorser in the boxes at the bottom of this Section.
5. Section IV. This Section is to be completed by the endorser. Note: The applicant should supply the endorser with a pre-addressed stamped envelope so that when completed, the form can be mailed directly to the Board at:

Maryland Board of Public Accountancy
500 North Calvert Street – Room 308
Baltimore, Maryland 21202-3651

III LICENSE ISSUANCE

Upon completion of your initial licensing file, i.e., successful completion of the Uniform Accountancy Examination, successful completion of the AICPA Ethics Home Study Course, verification of grades/licensure (Transfer of Grades/Reciprocal Candidates) and submittal of all necessary RPE forms, your file will be reviewed by the Board and a determination will be made to approve or deny licensure. Upon approval, the Board will mail you licensing information that will enable you to apply on-line for your initial Maryland CPA license. The Board generally meets on the first Thursday of each month to review applications. You will be notified by mail only of the Board's decision.

Candidates are advised to retain a copy of the completed form(s) so that in the event that the Board's staff must contact you regarding your submittal, you may refer to it and respond to any questions.



Results for Active Licensed Certified Public Accountants: 106

The following results do not include current licensees who are on inactive status.

Name	Address	City	State	Zip	Expiration	Category	Reg. #
ABIGAIL ELIZABETH SMITH	4710 ROLAND AVENUE	BALTIMORE	MD	21210	2015-01-19	ACTIVE C.P.A.	5405
ALAN DAVID SMITH	10111 159TH AVE	HOWARD BEACH	NY	11414	2014-12-31	ACTIVE C.P.A.	5151
ALAN DOUGLAS SMITH	6522 77TH STREET	CABIN JOHN	MD	20818	2013-10-05	ACTIVE C.P.A.	16856
AMY KATRINA SMITH	1708 NIMITZ DRIVE	ANNAPOLIS	MD	21401	2014-02-28	ACTIVE C.P.A.	39342
ANDRE LAMONT SMITH	11441 ENCORE DRIVE	SILVER SPRING	MD	20901	2014-08-13	ACTIVE C.P.A.	37037
ANDREW CHARLES SMITH	426 DRUMMOND STREET	MORGANTOWN	WV	26505	2014-12-31	ACTIVE C.P.A.	30619
ANN MARIE SMITH	2911 HEATHER COURT	CHESAPEAKE BEACH	MD	20732	2015-06-03	ACTIVE C.P.A.	18681
ANSON B SMITH	8012 OLD GEORGETOWN ROAD	BETHESDA	MD	20814	2014-07-23	ACTIVE C.P.A.	8626
ANTONY ROYCE SMITH	9905 E. FRANKLIN AVE	GLENN DALE	MD	20769	2015-03-28	ACTIVE C.P.A.	1357
BARBARA J SMITH	9730 BRIARCLIFFE LANE	ELLICOTT CITY	MD	21042	2015-03-20	ACTIVE C.P.A.	1343
BRADLEY HAYS SMITH	11008 HIDDEN FOX COURT	ELLICOTT CITY	MD	21041	2014-10-03	ACTIVE C.P.A.	14219
BRIAN JOSEPH SMITH	5210 FLINTROCK CT	GREENSBORO	NC	27455	2013-08-24	ACTIVE C.P.A.	14710
BRYAN DAVID SMITH	7103 FLORIDA ST	CHEVY CHASE	MD	20815	2015-04-27	ACTIVE C.P.A.	21502
CAITLIN BURKE SMITH	22 W. HILL STREET	BALTIMORE	MD	21230	2013-11-19	ACTIVE C.P.A.	37673
CATHERINE MARIETTA SMITH	4724 MOUNTAIN BREEZE COURT N	JACKSONVILLE	FL	32224	2014-11-22	ACTIVE C.P.A.	34472
CELIA SMITH	7401 WESTLAKE TERRACE #1506	BETHESDA	MD	20817	2015-05-18	ACTIVE C.P.A.	37491

DLLR's Division of Occupational and Professional Licensing

Consumer Advice - Maryland Board of Public Accountancy

National Board's of Accountancy License Verification

Check the license status of CPAs in the United States, Washington, DC, Guam, Puerto Rico and the U.S. Virgin Islands.

Changes in the Maryland Public Accountancy Act permit individuals, who are licensed as certified public accountants in other states, to offer and provide services to clients in Maryland without having to obtain a license from the Maryland Board of Public Accountancy.

This means that the Board may not be able provide license information about CPAs who come to Maryland to seek your business. As a service to consumers, the Board has provided links to all of the state boards of accountancy, most of which have online license search databases. Use the interactive map to lookup and verify the license status of CPAs who seek your business. View the text version.

Consumer Tips:

Determine whether the services you need require the service of a CPA, or that you prefer that a CPA do the work.

Ask the CPA for identification, including the State in which the CPA is licensed. CPA's, under certain circumstances, do not have to have a license issued by the Maryland Board of Public Accountancy.

If the CPA indicates licensure in Maryland, confirm his or her license status by checking the Public Query.

If the CPA indicates licensure in another state, confirm his or her license on the national database search by clicking on the national map.

Return to the Division of Occupational and Professional Licensing home page

*Questions or comments regarding the Board of Public Accountancy may be directed to cpa@dllr.state.md.us.
Questions or comments regarding the Division of Occupational and Professional Licensing may be directed to op@dllr.state.md.us.*

Questions or comments regarding the DLLR website may be directed to webmaster@dllr.state.md.us.

Updated December 8, 2009

Source: <http://www.dllr.state.md.us/license/cpa/cpaconadvice.shtml>

MASSACHUSETTS

Experience Requirement:	<p>Experience may be gained in the practice or field of accounting through all public accounting services (Attachment A).</p> <p>Public: 1 year. However, for applicants with a graduate degree in accounting, business administration, or law 1 year of experience may be waived for non-reporting licenses. Graduate applicants applying for a full reporting license must have experience including 1,000 hours providing attest service of which no more than 300 hours may consist of full disclosure compilations (Attachment B).</p> <p>Non-Public: 3 years.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: For all types of experience, a letter dated within 1 year of the application submitted on the signing CPA's letterhead including a description of the applicant's experience and employment dates is required and must be signed under penalty of perjury by a CPA partner or shareholder of the firm where the experience was obtained.</p> <p>Verification: No additional verification is required.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>No.</p>
Consumer Information:	<p>License lookup identifies CPA status, provides disciplinary actions, and definitions (CE status unavailable) (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

COMMONWEALTH OF MASSACHUSETTS

Board of Public Accountancy

1000 Washington Street, Suite 710

Boston, MA 02118-6100

617-727-1806

www.mass.gov/dpl/boards/pa

Print Name _____

NON-REPORTING CPA LICENSE APPLICATION**OFFICE USE ONLY**FEE \$ _____ M.O. or Check # _____ APPL# _____ DATE _____ CORI sent _____ CORI rec'd: _____

1st REVIEWER _____ DATE _____ 2nd REVIEWER _____ DATE _____

This application is for candidates that have met the 150 semester hour educational requirements of 252 CMR 2.07(2) (a) and do not have the 1000 hours in the attest function in accordance with 252 CMR 2.07(2) (b) 1. The holder of this license is restricted to all accounting services, except issuing reports on financial statements. This license is designated as a Non Reporting CPA License.

This Check List With All Requisite Documents Must Be Included With Your Application. Do Not Have Documents Mailed To The Board Separately.

1. Check or money order for the requisite fee payable to "Comm. of Mass." If **never** licensed/registered/certified or chartered in any jurisdiction; fee is \$175.00. All others, fee is \$499.00. FEES ARE NON-REFUNDABLE and THE BOARD DOES NOT PROVIDE A RECEIPT FOR PAYMENT.
2. A recent 2" x 2" photograph showing only head and shoulders. Attach photo to page 6 of application. Photos copied or digitally scanned from driver's licenses or other documents are not acceptable.
3. **ACADEMIC EVALUATION FOR CERTIFICATION REPORT(AECR):** To all applicants that must provide an AECR, do not submit an application for licensing without an AECR showing a Report Status of ELIGIBLE. Information on AECR can be obtained at <http://www.nasba.org/licensure/nasbalicensing/massachusetts>.

AECR IS REQUIRED: from all applicants that passed the CPA exam in another jurisdiction;

AECR IS REQUIRED: from Massachusetts candidate that passed the CPA exam under 120 hour rule.

AECR IS NOT REQUIRED: from Massachusetts exam candidates that passed the CPA exam under 150 hour rule **AND** have included with this application an experience/employment letter from the CPA firm indicating completion of at least one (1) full year of public accounting experience/employment (without any report hours).

MASTER'S DEGREE TRANSCRIPT IS REQUIRED: from Massachusetts candidates who were initially evaluated under 150 hour rule to sit for the CPA exam and is now applying for a non reporting license with a master's degree, in accounting, business or law, **MUST** submit with this application an official transcript indicating the degree and date the degree was conferred.

4. **Experience/Employment:** **Applicants with a Graduate Degree in Accounting, Business or Law** that meet 252 CMR2.07 (2)(a)(1 or 2); NO Experience/Employment is required. The AECR must show that you have a graduate degree. **Applicants with an undergraduate degree and 150 hours per 2.07(2)(a)(3 or 4);** Are required to have at least one (1) full year employment (without report experience) at a CPA Firm. The Board may grant credit of 1 year of requisite experience for every 3 full years of service in non-public accounting work under the direct supervision of a currently licensed CPA or non-audit government work in a position having a responsibility level above entry-level, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice. Government accounting experience and non-public accounting experience must extend for a period of twelve (12) consecutive months.

YES NA

5. () () **Foreign Degree Evaluation from either the Center for Educational Documentation (CED) or NASBA International Evaluation Services (NIES).** Please note that no other evaluation service is available at this time. Information and forms for CED are available at: www.cedevaluations.com and for NIES at: <http://www.nasba.org/products/nasbainternationalevaluationservices>.
6. () () **Experience/Employment Letters:**
Letter describing the applicant's experience must be currently dated (within 1 year), addressed to the MA Board, on CPA firm or company letterhead from each public accounting firm or government/non-public employer in which the experience was obtained, describing the type, exact dates of experience and if full or part-time. Letter must be attested to, under the pains and penalties of perjury by the CPA employer, partner/shareholder of such public accounting firm, government supervisor or CPA supervisor of non-public employer. Letter and signature must be originals and must be included with the application.
7. () **Character/Reference Letters:** Three (3) letters from individuals who are acquainted with you (but not related to you) to provide a letter attesting to your good character. Letters may be from employers, clients of your employer or business associates. Letters must be currently dated (within 1 year), addressed to the MA Board of Public Accountancy. Letters and signatures must be originals and must be included with the application.
8. () () **Exam Grade Report: MA Exam Candidates:** your grades are on record with the MA Board. **ALL OTHERS:** contact the state/jurisdiction that you sat in for an official Board certified grade report that includes a complete exam history with all grades and dates. Grade report must be currently dated (within 1 year) addressed to the MA Board and must be included with the application. If the jurisdiction you sat in does not release this official grade report to candidates, they may mail it directly to the MA Board. Please note on application that this is being mailed directly by other jurisdiction. Applicants that sat the exam prior to the CBT and did not meet the MA exam conditioning requirements in existence at that time, (taking all 4 parts at 1st sitting, pass 2 parts and complete exam within 6 sittings), may not use this application.
9. () () **If Licensed/Certified/Registered or Chartered in Other Jurisdiction(s):** Contact Board for an Official/Board issued verification of **current licensure standing** from other State Board(s) or chartered accountancy institutions. Licensure standing must include license/certificate/registration number, issue date, expiration date and whether or not disciplinary action has been taken against your license. This official verification must be addressed to the MA Board of Public Accountancy, must be currently dated (**within 2 months**) and included with the application. If the jurisdiction you are licensed in does not release this official verification to candidates, they may mail it directly to the MA Board. Please note on application that this official verification is being mailed directly by other jurisdiction.
10. () **Notarization required on pages 3 and 6 of application.** You can usually find someone who is a Notary in businesses and offices that regularly handle legal documents, such as in city and town clerks' offices, local banks, real estate offices, attorneys' offices and travel agencies. In Massachusetts, notaries may charge for noting and recording a document (M.G.L.c.262, s.41). If you are not in Massachusetts at the time that you are completing your application, please have your signature notarized by an appropriate official in the state (or country) where you are located.

IT MAY TAKE APPROXIMATELY 4-6 WEEKS TO PROCESS YOUR APPLICATION. IF ANY INFORMATION IS MISSING, YOU WILL BE CONTACTED BY MAIL.

Mail your application and supporting documentation to: Board of Public Accountancy, 1000 Washington Street, Suite 710, Boston, MA, 02118-6100.

PRINT NAME

MANDATORY

My Social Security Number is:

□ □ □ - □ □ - □ □ □ □

Pursuant to G.L. c. 62C, § 47A, the Division of Professional Licensure is required to obtain your social security number and forward it to the Department of Revenue. The Department of Revenue will use your social security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.

Signature of applicant
Signed in the presence of Notary Public

Date

ID THEFT INDEX PIN: _____²

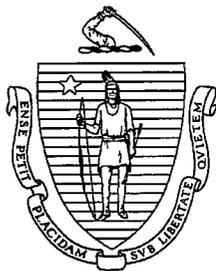
² Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB)

On this ____ day of _____, 20__, before me, (the undersigned notary public), personally appeared _____ (name of document signer), proved to me through satisfactory evidence of a government issued identification, _____, (specify type of identification) to be the person whose name is signed on the preceding or attached document and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief and that he/she signed it voluntarily for its stated purpose.

STAMP/SEAL

Signature of Notary

Commission Expires



COMMONWEALTH OF MASSACHUSETTS

Board of Public Accountancy

1000 Washington Street, Suite 710

Boston, MA 02118-6100

617-727-1806

www.mass.gov/dpl/boards/pa

NON-REPORTING CPA LICENSE APPLICATION

Original License Fee \$175.00

Reciprocal License Fee \$499.00

A certified check or money order is preferred, personal or business checks are acceptable. Please make remittance payable to the "Comm. of Mass." Application fees are non-refundable. You must answer all questions carefully and completely. Attachments are accepted only if additional space is required after you have answered and completed question(s) on application.

CLEARLY PRINT OR TYPE ALL INFORMATION

1. NAME: LAST FIRST MIDDLE INITIAL SUFFIX (i.e JR, SR, III)

2. ADDRESS:

3. DATE OF BIRTH: MM/DD/YYYY MAIDEN NAME(S):

4. E-MAIL ADDRESS: TELEPHONE NO.:

5. DATE & JURISDICTION FINAL EXAM SECTION PASSED: MM/DD/YYYY STATE/JURISDICTION

6. LIST ALL JURISDICTIONS THAT HAVE ISSUED YOU A LICENSE, CERTIFICATE OR REGISTRATION TO PRACTICE AS A CPA:

Table with 4 columns: State/Jurisdiction, Registration/Certificate/License or Charter Number, Issue Date, Expiration Date

7. EDUCATION: You must have qualifying education of 150 semester hours per 252 CMR 2.07(2)(a).

	NAME	CITY & STATE	DEGREE RECEIVED	MAJOR	DATE DEGREE AWARDED
College or University					
Graduate School					
Other (additional qualifying semester hours)					

ACADEMIC EVALUATION FOR CERTIFICATION REPORT (AECR)

All applicants applying for a Non-Reporting license are required to provide an official AECR from NASBA Licensing Services as evidence that he/she has complied with 252 CMR 2.07(2)(a) at the time the application is received by the Board. **Do not submit the application until you receive the completed AECR from NASBA Licensing Services.** AECR is required for all applicants who sat for the exam per MA rule 252 CMR 2.01, (120 out of 150 semester hours) or sat under the educational requirements of any other state/jurisdiction, or sat for the CPA exam under MA rules prior to November 2002 (less than 150 semester hours of qualifying education). **Information on AECR can be obtained at <http://www.nasba.org/licensure/nasbalicensing/massachusetts>.**

Chartered Accountants: The Board in its discretion and on a case by case basis, will accept applications from Chartered Accountants who passed the IQEX exam and apply for reciprocity based upon their compliance with the education and experience requirements of 252 CMR 2.07. All applicants must hold current membership/ license to practice in these other jurisdictions. Applicants shall furnish written credentials with regard to character and general qualifications in the same form as is required for all other applicants.

8. EMPLOYMENT/EXPERIENCE

Experience is not required for candidates with a graduate degree in accounting, business or law that meet the educational requirements of 252 CMR 2.07 (2) (a). Candidates with an undergraduate degree and additional education to total 150 semester hours per 2.07 (2) (a) would qualify with 1 year CPA experience without report experience. The Board may grant credit of 1 year of requisite experience for every 3 full years of service in non-public accounting work under the direct supervision of a CPA or non-audit government work in a position having a responsibility level above entry-level, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice. Government accounting experience and non-public/private accounting experience must extend for at least 12 consecutive months.

From - To month / year	Name and address of CPA firm or individual, corporation (company) or government agency by whom you are/were employed, and name and title of your immediate superior.	Nature of Employer's Business	Position and nature of your work, and title, if any

All licensees approved for a non reporting restricted license **cannot** issue reports on financial statements in their practice of public accountancy until these licensees comply with 252 CMR 3.02 (5) (available at www.mass.gov/dpl/boards/pa). This restriction rule remains in place until the licensee contact the Board in writing requesting that the restriction be eliminated from Board records and including an original experience letter verifying 1000 hours in the report function under the supervision of a CPA in the practice of public accountancy or verification of completion of 80 hours of CPE per 3.02(5).

The Board has received certification by the Criminal History Systems Board (ID# MAREG G) to access data about convictions and pending criminal cases. Your signature on this application allows the Board to conduct criminal background checks for conviction, non-conviction, and pending criminal case information only, on an ongoing basis, and that it will not necessarily disqualify you from licensure (or later license renewal). Other Federal and professional records may also be checked. The Board will not deny you a license (license renewal) based on criminal information prior to giving you an opportunity for a limited appearance before the Board.

ID THEFT INDEX PIN: _____ Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB.

YES NO

9. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you?
10. Are charges pending against you in any jurisdiction for any sort of professional misconduct?
11. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court?
12. Are criminal charges pending against you in any court?

NOTE: If you answer "YES" to any question(s) above, submit a notarized letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

The applicant named on this application and shown in the attached photograph agrees to abide by the Board of Public Accountancy M.G.L, Chapter 112, S. 87A-87E½ and CMR 252. Further certifies, under the pains and penalties of perjury, that the information provided pursuant to this application for licensure is truthful and accurate. Understands that the failure to provide accurate information may be grounds for the Board to deny application or to suspend or revoke a license issued to applicant. Applicant further attests that, pursuant to G.L. c.62C, §49A, to the best of their knowledge and belief, have filed all Massachusetts tax returns and paid all Massachusetts taxes required by law.

**Permanently Attach
(Glue or Tape)
In This Space
A Recent
Photograph
2"X2"**

HEAD & SHOULDER

NOTARIZATION

Applicant Signature Date
Signed in the presence of a Notary Public

On this _____ day of _____, 20____, before me (the undersigned notary public) personally appeared _____ (name of applicant), and proved to me through satisfactory evidence of a government issued identification, _____, (type of identification-specific) to be the person whose name is signed on this document, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief and that they signed voluntarily for its stated purpose.

STAMP/SEAL

Notary Public Signature

Commission Expires _____

COMMONWEALTH OF MASSACHUSETTS
 Board of Public Accountancy
 1000 Washington Street, Suite 710
 Boston, MA 02118-6100
 617-727-1806
www.mass.gov/dpl/boards/pa

 Print Name

FULL REPORTING CPA LICENSE APPLICATION

OFFICE USE ONLY

FEE \$ _____ M.O. or Check # _____ APPL# _____ DATE _____ CORI sent ___ CORI rec'd: ___

1st REVIEWER _____ DATE _____ 2nd REVIEWER _____ DATE _____

This checklist with all of the requisite supporting documents must be included with your application. Please do not have documents mailed to the Board separately.

1. Check or money order for requisite fee, payable to "Comm. of Mass." If you have **never** been licensed/registered/certified or chartered in any jurisdiction; application fee is **\$175.00**. All others, fee is **\$499.00**. **FEES ARE NON-REFUNDABLE**. THE BOARD DOES NOT PROVIDE A RECEIPT FOR PAYMENT.

2. A recent 2"x2" photograph showing only your head and shoulders. Permanently attach photo to page 6 of application. Photos copied or digitally scanned from driver's licenses or other documents are not acceptable.

3. Notarization required on Pages 3 and 6 of the application. You can usually find someone who is a Notary in businesses and offices that regularly handle legal documents, such as in city and town clerks' offices, local banks, real estate offices, attorneys' offices and travel agencies. In Massachusetts, notaries may charge for noting and recording a document (M.G.L.c.262, s.41). If you are not in Massachusetts at the time that you are completing your application, please have your signature notarized by an appropriate official in the state (or country) where you are located.

4. Public Accountancy Experience: Applicants that have met the MA 150 hour rule need to have completed 1000 hours **and** at least one year full time employment in the public accounting report function on full disclosure financial statements, of which not more than 300 hours may consist of full disclosure compilations. Applicants that sat the exam prior to November 2002 and do not meet the 150 hour education but have a Bachelor degree, need to have completed 3 years of the above prescribed public accountancy experience or 2 years for applicants with Master degrees.

5. Experience letter(s): Letter describing the applicant's experience must be attested to, under the pains and penalties of perjury, signed by a CPA partner or shareholder of the CPA firm where experience was obtained. Experience letter must be on CPA firm letterhead, currently dated (within 1 year) and addressed to the MA Board. Experience letter must provide the exact employment dates, if employment is full-time or part-time and also include completion of 1000 hours in report function on full disclosure financial statements, of which not more than 300 hours consist of full disclosure compilations. Experience letter and signature must be original and must be included with the application. **If the experience gained was part-time, applicants must include with the experience letter a detailed list of each week worked and the number of hours earned as verified by your employer.**

6. Character/Reference Letters: Three (3) letters from individuals who are acquainted with you (but not related to you) to provide a letter attesting to your good moral character. Character letters may be from employers, clients of your employer or business associates. Character letters must be currently dated (within 1 year) and addressed to the MA Board. Character letters and signature must be originals and must be included with the application.

7. Academic Evaluation for Certification Report (AECR) All are required to include with this CPA licensing application an official AECR with the exception of candidates that meet (a) or (b) below. Do not submit an application for licensing without an AECR showing a Report Status of **ELIGIBLE**. Information on the AECR is available at; <http://www.nasba.org/licensure/nasbalicensing/massachusetts>.

(a) AECR is not required if you sat the exam in any jurisdiction prior to November 2002 and meet the Massachusetts education, public accountancy experience and exam conditioning requirements in place at that time.

(b) AECR is not required from Massachusetts exam candidates that have received notification that they have met the Massachusetts 150 hour rule. Do not submit application until you have received a congratulation letter and final exam results from the CPA Examination Services.

YES NO

8. **Official Educational Transcripts:** (Not required if included with the AECR report from NASBA)

9. **Foreign Degree Evaluation** from either the Center for Educational Documentation (CED) or NASBA International Evaluation Services (NIES). Please note that no other evaluation service is available at this time. Information and forms for CED are available at www.cedevaluations.com and for NIES at: <http://www.nasba.org/products/nasbainternationalevaluationservices>.

10. **Exam Grade Report:** Not required from MA Exam candidates since grades are on record with the MA Board. **ALL OTHERS** need to contact the state that you sat in for a Board certified/official grade report that includes a complete exam history with all grades and dates. Grade report must be currently dated (within 1 year) addressed to the MA Board and must be included with the application. If the jurisdiction you sat in does not release this official grade report to candidates, they may mail it directly to the MA Board. Please note on the application that this is being mailed directly by other jurisdiction.

If you sat the exam prior to the CBT in a non substantially equivalent state and do not meet the MA exam conditioning requirements in existence at that time, (taking all 4 parts at 1st sitting, pass 2 parts and complete exam within 6 sittings) you must have a current CPA license from any jurisdiction and five years full-time public accounting experience (as in number 4 above) out of the last ten years after the license/certificate/registration was granted by the other jurisdiction.

11. **If Licensed/Certified/Registered or Chartered:** Official/board issued verification of **current licensure standing** from other State Board(s) or chartered accountancy institutions, including license/certificate/registration number, issue date, expiration date and whether or not disciplinary action has been taken against your license. This official verification must be currently dated (**within 2 months**), addressed to the MA Board of Public Accountancy and must be included with the application. If the jurisdiction you are licensed in does not release this official license verification to candidates, they may mail it directly to the MA Board. Please note on application that this is being mailed directly by other jurisdiction.

PRINT NAME

MANDATORY

My social security number is:

□ □ □ - □ □ - □ □ □ □

Pursuant to G.L. c. 62C, § 47A, the Division of Professional Licensure is required to obtain your social security number and forward it to the Department of Revenue. The Department of Revenue will use your social security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.

ID THEFT INDEX PIN: _____²

² Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB)

NOTARIZATION

Signature of applicant
Signed in the presence of Notary Public

Date

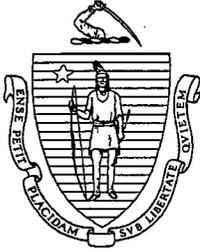
On this ____ day of _____, 20____, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of government issued identification, which was/were _____, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that (he) (she) signed it voluntarily for its stated purpose.

STAMP/SEAL

Signature of Notary My commission expires _____

Mail application and supporting documents to: Board of Public Accountancy, 1000 Washington Street, Suite 710, Boston, MA, 02118-6100

**IT MAY TAKE APPROXIMATELY 4 – 6 WEEKS TO PROCESS APPLICATIONS.
IF ANY INFORMATION IS MISSING, YOU WILL BE CONTACTED BY MAIL.**



COMMONWEALTH OF MASSACHUSETTS
 Board of Public Accountancy
 1000 Washington Street, Suite 710
 Boston, MA 02118-6100
 617-727-1806
www.mass.gov/dpl/boards/pa

FULL REPORTING CPA LICENSE APPLICATION

Original License Fee **\$175.00**

Reciprocal License Fee **\$499.00**

A certified check or money order is preferred, personal or business checks are acceptable. Please make remittance payable to the "Comm. of Mass." Application fees are non-refundable. You must answer all questions carefully and completely. Attachments are accepted only if additional space is required after you have answered and completed question(s) on application.

CLEARLY PRINT OR TYPE ALL INFORMATION

1. NAME: _____
 LAST FIRST MIDDLE INITIAL SUFFIX (i.e JR, SR, III)

2. ADDRESS: _____

3. DATE OF BIRTH: _____ MAIDEN NAME(S): _____

4. E-MAIL ADDRESS: _____ TELEPHONE NO.: _____

5. DATE & JURISDICTION FINAL EXAM SECTION PASSED: _____
 MM/DD/YYYY STATE/JURISDICTION

6. LIST ALL JURISDICTIONS THAT HAVE ISSUED YOU A LICENSE, CERTIFICATE OR REGISTRATION TO PRACTICE AS A CPA:

State/Jurisdiction	Registration/Certificate/License or Charter Number	Issue Date	Expiration Date

The Board has received certification by the Criminal History Systems Board (ID# MAREG G) to access data about convictions and pending criminal cases. Your signature on this application allows the Board to conduct criminal background checks for conviction, non-conviction, and pending criminal case information only, on an ongoing basis, and that it will not necessarily disqualify you from licensure (or later license renewal). Other Federal and professional records may also be checked. The Board will not deny you a license (license renewal) based on criminal information prior to giving you an opportunity for a limited appearance before the Board.

ID THEFT INDEX PIN: _____ Only applicable if the individual has been enrolled in the NCIC Identity Theft File by the CHSB.

7. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you? **YES NO**

8. Are charges pending against you in any jurisdiction for any sort of professional misconduct?

9. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court?

10. Are criminal charges pending against you in any court?

NOTE: If you answer "YES" to any question(s) above, submit a notarized letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

11. EDUCATION

	NAME	CITY & STATE	DEGREE RECEIVED	MAJOR	DATE DEGREE AWARDED MONTH/YEAR
College or University					
Graduate School					
Other					

12. EXPERIENCE

From - To month / year	Name and address of CPA firm or employer and name and title of your immediate superior.	Nature of Employer's Business	Position and nature of work and title

The applicant named on this application and shown in the attached photograph agrees to abide by the Board of Public Accountancy M.G.L, Chapter 112, S. 87A-87E½ and CMR 252. Further certifies, under the pains and penalties of perjury, that the information provided pursuant to this application for licensure is truthful and accurate. Understands that the failure to provide accurate information may be grounds for the Board to deny application or to suspend or revoke a license issued to applicant. Applicant further attests that, pursuant to G.L. c.62C, §49A, to the best of their knowledge and belief, have filed all Massachusetts tax returns and paid all Massachusetts taxes required by law.

NOTARIZATION

**Permanently Attach
(Glue or Tape)
In This Space
A Recent
Photograph
2"X2"**

HEAD & SHOULDER

Applicant Signature **Date**
Signed in the presence of a Notary Public

On this _____ day of _____, 20____, before me (the undersigned notary public) personally appeared _____ (name of applicant), and proved to me through satisfactory evidence of a government issued identification, _____, (type of identification-be specific) to be the person whose name is signed on this document, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief and that they signed voluntarily for its stated purpose.

STAMP/SEAL

Notary Public Signature

Commission Expires _____

Division of Professional Licensure

Mass.Gov

[Mass.Gov Home](#) [State Agencies](#) [A-Z Topics](#)

[Home](#) > [Division of Professional Licensure](#) >

Check A Professional License

By the [Division of Professional Licensure](#)

<p>LICENSEE</p> <p>Name: CINDY BELLO BEVERLY, MA</p> <p>NEW SEARCH</p>
--

Licensing Board: PUBLIC ACCOUNTANCY
License Type: CERTIFIED PUBLIC ACCOUNTANT
License Number: 20195
Status: CURRENT
Expiration Date: 6/30/2015
Issue Date: 4/20/2000
Exam Date:
School:

This web site displays disciplinary actions dating back to 1993.
This license has had no disciplinary actions taken during this time.

ONLINE SERVICES

- [Check a License](#)
- [Locate a Licensed Professional](#)
- [Online Address Change](#)
- [Contact the Agency](#)
- [More...](#)

REFERENCES & RELATED INFO

- [Disclaimer Regarding Website License Searches](#)
- [Enforcement Process Glossary](#)
- [Glossary of License Status Codes](#)
- [More...](#)

The page above has been generated by the Division of Professional Licensure web server on Thursday, May 30, 2013 at 3:06:56 PM.



Consumer Affairs and Business Regulation

Glossary of License Status Codes

By the [Division of Professional Licensure](#)

Glossary of License Status Codes and their meanings.

Status Code	Description
Audit	Board is verifying that continuing education has been completed or renewal application needs Board approval.
Change Pending	Completed renewal application and payment have been received and processed, awaiting record change.
Current	Individual is currently licensed/registered.
Deceased	Deceased or No Longer in Business or Business Dissolved.
Right to Renew Stayed	License renewal stayed pending licensee's certification with the Department of Revenue that licensee has complied with all laws of the Commonwealth relating to taxes, withholding and remitting child support, and reporting of employees and contractors.
Duplicate Renewal Sent	Duplicate renewal form issued.
Upgraded License	Previous license has been replaced with an upgraded license.
Expired beyond 1 Renewal Period	License has expired or is inactive. The license is expired beyond 1 Renewal period. Note: For Real Estate Appraisers Trainee , License expired means that the license can not be renewed pursuant to Board Statute. It will remain in effect until the expiration date .
Expired within 1 Renewal Period	License has expired but is within one renewal period.
Fee Paid	Completed renewal application and payment have been received and processed. License to be printed.
Hold	License will not be renewed due to one or more of the following: (1) the Department of Revenue has determined that the licensee owes taxes or child support or (2) the Renewal application contains information that requires further follow up by the Board and or Office of Investigations.
Incomplete	Initial license application is incomplete. Pending approval by Board.
Incomplete Renewal	Renewal fee has been processed, however renewal application form has been returned to the licensee due to incomplete information.
No Longer Licensed	No longer licensed.
License Renewal Period	A License Renewal Application has been printed and sent to the licensee. Awaiting completed application and payment. The license is current until the expiration date.
Active Military - Currently Licensed	The license is current until the expiration date.
Active Military - License to be Printed	The license is current until the expiration date.
Outstanding Payment Due - License Valid Until Expiration Date	Renewal, application, or license fee returned by the bank unpaid. Outstanding Payment due.
Invalid Record	Invalid record
Probation	Licensee is on probation, however is still licensed to practice.
Reinstatement Renewal	Reinstatement renewal form issued.

Status Code	Description
Revoked	License has been revoked by the Board.
Suspended	License has been suspended by the Board.
Unable to Verify Business	The licensee's business has been unable to be verified or determined to be in operation. This license is no longer valid.
Voluntary Surrender	The Board has allowed the licensee to voluntarily surrender their license, or the licensee has voluntarily agreed to not renew their license. This license status is usually used to resolve outstanding complaints.
Current Inactive	Real Estate Brokers and Salespersons only: License is current but inactive, practice is not allowed. The licensee did not complete the required continuing education requirement and, therefore, may not practice real estate. However, the licensee may be paid a referral fee by a current, Active broker. An Inactive licensee may not affiliate with Active broker.
Inactive Renewal Period	Real Estate Brokers and Salespersons only: Inactive renewal notice mailed, awaiting completed application and payment.
Change Pending (Inactive Renewal)	Real Estate Brokers and Salespersons only: Completed inactive renewal application and payment have been received and processed, awaiting record change.
Fee Paid	Real Estate Brokers and Salespersons only: Completed inactive renewal application and payment have been received and processed. Inactive notice to be printed.
Lapsed License For HI Type Class 2	Associate Home Inspectors (Type Class 2) only: License has lapsed but not expired.
Non-Disciplinary Agreement	Non-Disciplinary Agreement with Board - Individual/entity is licensed and allowed to practice. this status is under agreement with the board to complete certain conditions, usually for re-education, re-training or implementation of quality assurance, within a time frame specified by the board in order to resolve a complaint against the licensee. This agreement is NOT formal discipline, but could lead to further action if the licensee fails to comply with conditions of his/her agreement with the board. After the licensee meets terms of the agreement, the license will be noted as Current or other appropriate status.
Stayed Probation	Stayed Probation
Stayed Suspension	Stayed Suspension

MICHIGAN

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including audits of financial statements, reviews of financial statements, compilations, attest, reviews regarding internal control, audits, tax returns, properly document tax research, managements advisory, and other work generally associated with the profession of public accounting.</p> <p>Public: 1 year (2,000 hours). Experience must be obtained within a period of not less than 1 calendar year and no more than 5 calendar years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Regulations indicate acceptance, but there are presently no procedures.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA with the understanding that any omitted statement, misrepresentation, or fraud may be cause for disciplinary action and/or may be punishable by law. (Attachment A).</p> <p>Verification: The Board verifies CPA status NASBA's Accountancy Licensee Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

BCS/LAC-022 (04/11)

Michigan Department of Licensing and Regulatory Affairs
 Bureau of Commercial Services
 Licensing Division
 BOARD OF ACCOUNTANCY
 P.O. Box 30018, Lansing, MI 48909
 (517) 241-8205
 www.michigan.gov/accountancy

VERIFICATION OF QUALIFYING EXPERIENCE

AUTHORITY: P.A. 299 of 1980, as amended
 COMPLETION: Mandatory
 PENALTY: Failure to complete may result in disciplinary action taken against you.

This form **must** be used for verification of your qualifying experience for the CPA Certificate. Qualifying experience must be verified by a certified public accountant. Once both of you are certain that the information is correct and complete, each of you must sign the form. Please use a **separate** form for **each** employer from which you are submitting qualifying experience.

Full Name of Applicant (First, Middle, Last)		
Name and Address of Employer		
Employed From: (mm/dd/yy)	Employed To: (mm/dd/yy)	Total Hours Worked

The applicant for the CPA Certificate has earned qualifying experience in the following areas during the time period indicated while employed in a position with the above named employer (check all that apply):

- Audits of financial statements in accordance with the applicable standards at the time of engagement.
- Reviews of financial statements in accordance with the applicable standards at the time of engagement.
- Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
- Attestation engagements in accordance with the applicable standards at the time of engagement.
- Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
 - Reviews regarding internal control.
 - Operational audits.
 - Compliance audits.
 - Expressions of an opinion on financial forecasts and projections.
- Performance of an independent internal audit function.
- Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
- Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
- Preparation of income and nonprofit tax returns for any taxing jurisdiction.
- Properly documented tax research.
- Representation of a client before a government agency on a tax matter.
- Financial forecasts, analyses, and projections.
- Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
- Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
- Professional accounting-related work in a public accounting firm.
- Other work generally associated with the profession of public accounting.

We certify this information to be true and correct and that the signatures below are our original signatures. We understand that any omitted statement, misrepresentation, or fraud may be cause for disciplinary action or may be punishable by law.

Signature of Applicant		Date
Name of Verifying Certified Public Accountant (please print)		
Certificate Number	Licensing Jurisdiction	Daytime Telephone Number
Signature of Certified Public Accountant		Date



Department of Licensing and Regulatory Affairs



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BUREAU OF COMMERCIAL SERVICES

VERIFY A LICENSE/REGISTRATION

You may want to try searching for an individual or company by using only part of the name plus an asterisk(*), which works as a "wildcard".

Name Search

Search Individuals

Last Name:

First Name:

Search Businesses

Business Name:

Additional Search Criteria

Profession:

License Type:

City:

County:

State:

[Clickable Map](#)

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[Clear](#)

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Additional information pertaining to the occupations regulated by the Bureau of Commercial Services can be found on the [Licensing Division](#) site.

DISCLAIMER

Licensing and registration records are made available at this site by LARA to provide immediate access to information for the convenience of interested persons. While LARA has taken steps to update this information daily, we make no guarantee as to the accuracy, completeness, timeliness or current status of the information. LARA assumes no responsibility for any errors or omissions, or for the use of information obtained from this site.

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[Privacy Policy](#) | [Link Policy](#) | [Accessibility Policy](#) | [Security Policy](#)

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BUREAU OF COMMERCIAL SERVICES

VERIFY A LICENSE/REGISTRATION

Name	DBA Name	License Type	License Nbr	Address	Status	Enforcement Action
<u>JONES, ALLEN E</u>		Licensed Accountant	1101010343	Deckerville, MI 48427	Null & Void	None
<u>JONES, ALLEN E</u>		Registered Accountant	1101010343	Deckerville, MI 48427	Lapsed - Escrow or Registered	None
<u>JONES, ALLEN P</u>		Licensed Accountant	1101010004	Monroe, MI 48161	Revoked	None
<u>JONES, ALLEN P</u>		Registered Accountant	1101010004	Monroe, MI 48161	Null & Void	None
<u>JONES, AMY J</u>		Licensed Accountant	1101025000	Marshall, MI 49068	Null & Void	None
<u>JONES, AMY J</u>		Registered Accountant	1101025000	Marshall, MI 49068-9416	Registered	None
<u>JONES, ANN KATHLEEN</u>		Registered Accountant	1101025758	Grand Rapids, MI 49506	Lapsed - Escrow or Registered	None
<u>JONES, APRIL</u>		Licensed Accountant	1101033995	Waterford MI 48328	Active	None
<u>JONES, BRENDA E</u>		Licensed Accountant	1101016186	Grand Rapids, MI 49506	Lapsed	None
<u>JONES, BRÉNT C</u>		Licensed Accountant	1101031131	Warren MI 48088	Active	None
<u>JONES, CAROLYN ANNE</u>		Licensed Accountant	1101021612	Clarkston, MI 48348-4267	Active	None
<u>JONES, CHARLES R</u>		Registered Accountant	1101009626	Miami, FL 33158	Lapsed - Escrow or Registered	None
<u>JONES, CHARLES S</u>		Licensed Accountant	1101012229	Lansing, MI 48915	Null & Void	None
<u>JONES, CHARLES S</u>		Registered Accountant	1101012229	Lansing, MI 48915	Lapsed - Escrow or Registered	None
<u>JONES, CHRISTOPHER M</u>		Licensed Accountant	1101024803	Lake Orion, MI 48360	Null & Void	None
<u>JONES, CHRISTOPHER M</u>		Registered Accountant	1101024803	Lake Orion, MI 48360	Lapsed - Escrow or Registered	None
<u>JONES, CHRISTOPHER STEVEN</u>		Licensed Accountant	1101024821	Milford, MI 48381	Active	None
<u>JONES, CLIFFORD G</u>		Licensed Accountant	1101023814	Saline, MI 48176	Null & Void	None
<u>JONES, CLIFFORD G</u>		Registered Accountant	1101023814	Saline, MI 48176	Lapsed - Escrow or Registered	None
<u>JONES, CONNIE M</u>		Licensed Accountant	1101033011	Warren MI 48092	Active	None
<u>JONES, CONSTANCE M</u>		Licensed Accountant	1101027305	Lansing MI 48910-1865	Active	None
<u>JONES, DANIEL S</u>		Licensed Accountant	1101011480	Hamilton Bermuda	Lapsed	None
<u>JONES, DANIELL LAMAR</u>		Licensed Accountant	1101029963	Redford, MI 48239	Active	None



BUREAU OF COMMERCIAL SERVICES

VERIFY A LICENSE/REGISTRATION

Licensee Information

Name: JONES, ALLEN E
Address: Deckerville, MI 48427
County: Sanilac

License Information

License Type: Licensed Accountant
License Number: 1101010343
Specialties:
Status: Null & Void
Limitations:
Issue Date: 06/29/1978
Expiration Date:

Employed/Managed By

Employer/Manager:
License Number:
Address:
County:

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[New Search](#)

Additional information pertaining to the occupations regulated by the Bureau of Commercial Services can be found on the [Licensing Division](#) site.

DISCLAIMER

The Issue Date is the date the license/registration was first issued. Please note this information is not always available in the database. The Expiration Date given above is the date the license/registration expired or will expire. The license/registration may not have been active from the Issue Date to the Expiration Date. There may have been periods of non-licensure or non-registration. Please view the status history for more information.

Licensing and registration records are made available at this site by LARA to provide immediate access to information for the convenience of interested persons. While LARA has taken steps to update this information daily, we make no guarantee as to the accuracy, completeness, timeliness or current status of the information. LARA assumes no responsibility for any errors or omissions, or for the use of information obtained from this site.

MINNESOTA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must extend over a period of no less than 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, on a case-by-case a basis.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensee Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>Yes.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes disciplinary information (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

Minnesota Board of Accountancy

85 East Seventh Place, Suite 125

St. Paul, Minnesota 55101

Phone: 651-296-7938 Fax: 651-282-2644 TTY/TDD: 1-800-627-3529 www.boa.state.mn.us

PERSONAL REFERENCE FORM

Enter name and address of personal reference below:

_____ has applied to the Minnesota Board of Accountancy for a CPA certificate.
(Name of CPA applicant)

The applicant has listed you as a personal reference. Please provide the following information and return this form to the Board office at the address shown above. Failure to do so may delay the processing of the application. Thank you for your assistance.

How long have you known the applicant?

In what capacity have you known the applicant?

Is the applicant related to you?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you consider the applicant honest in every respect?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the applicant reliable?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the applicant trustworthy?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you employed or supervised the work of the applicant at any time?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If so, was the applicant's work satisfactory?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have you had sufficient personal contact with the applicant to enable you to serve as a reference?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you know of any reason the applicant should not be granted a CPA certificate?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Please explain negative answers on the reverse side of this form.

Signature _____ Date _____

Phone Number _____

Data Practices Act Warning

The data you furnish on this application will be used by the Minnesota Board of Accountancy to assess your qualifications for permit to practice. You are not legally required to provide this data; however, if you fail to do so, the Board of Accountancy will be unable to process this application. Disclosure of your Social Security Number is required by Minnesota Statute, Section 270.066 (2002) and may be requested and released to the Commissioner of Revenue. Some of the information contained on this application is public, pursuant to Minnesota Statutes.

MAIN MENU

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- Find a CPA Firm
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- CPE

Find a CPA

Enter either a full or partial Last Name or Certificate # to search on. Click the Search button to begin the search. You may also click on one of the letters to show all individuals with a last name that starts with that letter.

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

Search on Last Name OR Cert #

Certificate Holder Name	Cert #	Status	License Date	Expiration
Caballero, Candy L	14421	INACTIVE	07/01/2006	12/31/2015
Cada, Brian G	21372	REVOKED		
Cada, Kimberly A	13635	INACTIVE	06/14/2002	12/31/2015
Cade, John F	04302	REVOKED	03/06/1978	12/31/1980
Cade, Kevin F	26194	ACTIVE	10/12/2010	12/31/2015
Cadwell, Jeffrey J	10090	INACTIVE	10/15/1986	12/31/2015
Cadwell, Toby L	19083	INACTIVE	12/04/1998	12/31/2015
Cady, Curtis H	15621	INACTIVE	07/01/2006	12/31/2015
Cage, Debra A	13256	ACTIVE	01/31/1991	12/31/2015
Cagle, James W	23814	REVOKED	02/26/2007	12/31/2009
Cagle, Joshua J	20577	REVOKED	07/21/2006	12/31/2007
Cahill, Benedict C	27325	ACTIVE	09/17/2012	12/31/2015
Cahill, James D	20780	REVOKED		
Cahill, Jeffrey D	10091	REVOKED	10/14/1987	12/31/2007
Cahill, Jerry R	09337	INACTIVE	08/28/1986	12/31/2015
Cahill, John O	16004	ACTIVE	04/22/1994	12/31/2015
Cahill, Theresa A	06766	REVOKED		
Cai, Zhijun	21079	INACTIVE	07/01/2006	12/31/2015
Caimi, Teresa M	19095	REVOKED		
Cain, Christopher C	13257	INACTIVE	07/30/1992	12/31/2015
Cain, Paul W	13258	REVOKED		
Cairns, Jeffrey P	07545	ACTIVE	12/16/1983	12/31/2015
Calder, Jon S	08268	INACTIVE	07/01/2006	12/31/2015
Caldwell, Brian J	26015	ACTIVE	08/13/2010	12/31/2015
Calhoun, Pamela L	11670	ACTIVE	12/07/1989	12/31/2015
Caliendo, Charles M	16361	INACTIVE	04/22/1994	12/31/2015
Calkins, Wendy M	16305	INACTIVE	07/01/2006	12/31/2015
Call, Kevin A	08269	REVOKED		
Callahan, Mary A	10503	REVOKED	07/01/2006	12/31/2006

PUBLIC MENU

Disciplinary Actions

MAIN MENU

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CPE

Enforcement

The Board of Accountancy has jurisdiction over Certified Public Accountants (CPAs) and Registered Accounting Practitioners (RAPs).

If your accountant is certified and you would like to file a complaint with the Board, please complete the complaint form located below. In order to file a complaint, you must sign and date the form and mail or deliver the completed form to the Board office. *Note: The Board does not accept anonymous complaints, or complaints submitted via e-mail or facsimile.* If you have questions about how to file a complaint or any other complaint matter, please call the Board office at 651-296-7938.

[Complaint Form and Authorization to Release Complaint](#) (required)

[Filing a Complaint brochure](#)

Disciplinary Action

The Board of Accountancy publishes disciplinary actions against CPAs and RAPs certified by the state. To view recent actions, please click on the links below. You may also view past actions in prior newsletters.

Disclaimer: Every effort has been made to ensure that the following enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public data and copies may be obtained by contacting the Board office.

May 13, 2013

[Brandt, Kurt Alan](#)

[Mayala-McIntyre, Anita Marie](#)

[Reinhart, Robert James](#)

[Chamings, Lindsay Klis](#)

[Oertli & Pleschourt, LLP](#)

[Sylte, Jonathan Paul](#)

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2012), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. **IT IS HEREBY ORDERED** that Respondents' CPA certificates in the State of Minnesota are automatically **REVOKED** pursuant to Minnesota Statutes 326A.04, subdivision 11 (2012). Respondents shall not in any manner practice or hold themselves out as certified public accountants in this state. The revocation shall take effect immediately. Respondents shall surrender their CPA

MISSISSIPPI

<p>Experience Requirement:</p>	<p>Experience includes the use of accounting or auditing skills that include but are not limited to the issuance of reports on financial statements, one or more kinds of management advisory, financial advisory or consulting service, the preparation of tax returns or the furnishing of advice on tax matters or equivalent experience satisfactory to the Board.</p> <p>Public: 1 year. Experience must have been completed within 5 years of initial license application.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: As part of the application, a request for employment verification must be submitted by the applicant and permits the Board to contact the listed employers and request any information from the employer it deems necessary for determining eligibility. Eligible experience must have occurred under the direction and supervision of a licensed CPA (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Information not available.</p>
<p>Committee Review:</p>	<p>Information not available.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

5 Old River Place, Suite 104
Jackson, Mississippi 39202-3449

APPLICATION FOR CPA LICENSE

- Mississippi has a one-tier system wherein you may receive a CPA only with license to practice public accounting.
- In accordance with Mississippi law, a firm permit is also required for a CPA firm to practice [effective July 1, 1999].
- Type or print all parts of the application. Return this application along with completed and signed *Request for Employment Verification* form(s) along with your check or money order.
- The Mississippi State Board of Public Accountancy will not approve an incomplete application.

State Board File No. _____ Application Dated: _____

Name _____

SS Number: _____

Birthdate: _____

AFFIX A
2x2 PASSPORT
FACE-SHOULDER
PHOTOGRAPH
OF YOURSELF
HERE.

Address _____

CPA examination passed:

State: ① _____

City, State, Zip Code _____

Date: _____

(_____) _____

Telephone _____

① This form is only for individuals **without** a certificate/license from another state. All who passed the exam in a State other than MS must complete an *Authorization for Interstate Exchange Of Examination and Licensure Information* form. Fee of \$ 50.00

Email: _____

TYPE YOUR NAME EXACTLY AS YOU WANT IT TO APPEAR ON YOUR CPA CERTIFICATE OF LICENSURE.

Fees enclosed (Please complete and include check or money order for applicable total.)

CPA License \$ 100.00Processing fee (Non-refundable)----- 100.00

① Grade/information transfer fee (Include if Applicable \$50.00) _____

TOTAL FEES \$

I hereby make application as a certified public accountant in the State of Mississippi as indicated on this application. ∞ I accept the CPA license with full realization of the responsibilities and obligations which I thereby assume. ∞ I shall abide by the laws of the State of Mississippi, adhere to the *Rules and Regulations* of the State Board of Public Accountancy, and always endeavor to uphold the honor and dignity of the accounting profession.

Notary Public:
Sworn to and subscribed before me on this the
_____ day of _____, _____.

SEAL

Applicant's Signature _____

Notary Public's Signature _____

DO NOT WRITE BELOW

Fees: Amount \$	Deposit Date	Approved: Yes	No
CPE(If applicable): # Hours Required	# Completed	Date:	
Experience:		By Board Members:	
If not approved, reason: _____			

APPLICATION FOR CPA LICENSE (Continued)

Applicant's Name: _____

State Board File No. _____

1. Are you under indictment or have you ever been convicted of a felony? _____ Yes _____ No.
If yes, explain in an attached statement.
2. Are you a resident of the State of Mississippi verifiable in accordance with State Board *Rules and Regulations*?
(Submit proof of residency (copy) along with your application.) _____ Yes _____ No.
3. Are you in the practice of public accountancy? _____ Yes _____ No.
If yes, as an: _____ Sole Proprietor? _____ Partner? _____ Professional Corporation Shareholder? _____ Staff member?
4. Schedule below *all* past and current employment within the last ten years, listing most current first. Complete a *Request for Employment Verification* for each employer listed.

Employer name & address	Empl. telephone	From	To	Title or Position

CANDIDATES WHO DID NOT PASS THE CPA EXAMINATION AS A MISSISSIPPI CANDIDATE:

List below the colleges and/or universities attended. An official transcript from each must accompany this application.

College or university & address	Degree	Date	Total Hours	Upper Div. & Business	Graduate Hours Accounting

Complete an *Authorization for Interstate Exchange Of Examination and Licensure Information* form, send to your Board where you passed the CPA examination for completion, signature and certification, and return to the Mississippi State Board of Public Accountancy.

REQUEST FOR EMPLOYMENT VERIFICATION

TYPE OR PRINT EMPLOYER'S NAME AND ADDRESS WITHIN BRACKETS AND DO NOT DETACH

TO THE EMPLOYER ADDRESSED BELOW: In connection with my application to be licensed as a Certified Public Accountant, please furnish the Mississippi State Board of Public Accountancy, 5 Old River Place, Suite 104, Jackson, MS 39202, with any information which it may request regarding my employment.

Signature of Applicant

[]

REQUEST FOR EMPLOYMENT VERIFICATION

TYPE OR PRINT EMPLOYER'S NAME AND ADDRESS WITHIN BRACKETS AND DO NOT DETACH

TO THE EMPLOYER ADDRESSED BELOW: In connection with my application to be licensed as a Certified Public Accountant, please furnish the Mississippi State Board of Public Accountancy, 5 Old River Place, Suite 104, Jackson, MS 39202, with any information which it may request regarding my employment.

Signature of Applicant

[]

REQUEST FOR EMPLOYMENT VERIFICATION

TYPE OR PRINT EMPLOYER'S NAME AND ADDRESS WITHIN BRACKETS AND DO NOT DETACH

TO THE EMPLOYER ADDRESSED BELOW: In connection with my application to be licensed as a Certified Public Accountant, please furnish the Mississippi State Board of Public Accountancy, 5 Old River Place, Suite 104, Jackson, MS 39202, with any information which it may request regarding my employment.

Signature of Applicant

[]

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QUICK LINKS

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- [Frequently Asked Questions](#)

Search For

CPA

Last Name First Name

Lee

Status

City State

ABCDEFGHIJKLMNOPQRSTUVWXYZ

25 CPAs found

License #	Status	Name	Location
1626	N - Retired	BLAKESLEE, III, HENRY EDWARD	GULFPORT, MS
1094	A - Active	CHAMBLEE, HOYT EDWIN	JACKSON, MS
5144	A - Active	LEE, ANGELA GRAYSON	CLINTON, MS
4046	A - Active	LEE, BEAU FITZHUGH	BIRMINGHAM, AL
5088	F - Failed to Register	LEE, CASSANDRA SIMMONS	ALPHARETTA, GA
3630	A - Active	LEE, CHERYL J	JACKSON, MS
1751	F - Failed to Register	LEE, DANNY RAY	COLUMBUS, MS
4313	F - Failed to Register	LEE, EDWARD WAYNE	HATTIESBURG, MS
R2689	C - Canceled	LEE, HEIDI H	MONTGOMERY, AL
1997	N - Retired	LEE, JAMES EDDY	LOUISVILLE, MS
R3337	C - Canceled	LEE, JENNIFER W.	CARROLLTON, TX
1345	N - Retired	LEE, JERRY SPEED	MADISON, MS
R3298	C - Canceled	LEE, JOHN MARSHALL	SUWANEE, GA
R3270	A - Active	LEE, JON T.	MISSOULA, MT
1689	C - Canceled	LEE, JOYCE SWAN	SEARCY, AR
3105	A - Active	LEE, JUDY WALKER	GREENVILLE, MS
3842	A - Active	LEE, KAREN CROCKER	GREENVILLE, MS
R3174	C - Canceled	LEE, LARRY E.	HENDERSONVILLE, NC
4570	C - Canceled	LEE, MARCELLA LEIGH	TAMPA, FL
R2877	A - Active	LEE, RALPH ALLEN	GULF BREEZE, FL
3517	C - Canceled	LEE, ROBBIN JEAN	BRANDON, MS
3362	A - Active	LEE, ROBIN S	NORTH BILOXI, MS
4762	C - Canceled	LEE, IV, LUTHER G	TAMPA, FL
2536	A - Active	LEE, JR, PRESTON HUGH	GREENVILLE, MS
3844	A - Active	LEE, JR, WALTER JAMES	JACKSON, MS

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 5 Old River Place, Suite 104 | Jackson, MS 39202-3449
 Phone: (601) 354-7320 | Fax: (601) 354-7290

MISSOURI*

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting through services including accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills</p> <p>Public: 1 year (2,000 hours). Experience must extend over a period of at least 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: As part of the notarized application, an experience section completed by the application is required for all types of experience and must be endorsed by a CPA. (Attachment A). For academia, course syllabuses must accompany the application.</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensing Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews escalated applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.



STATE OF MISSOURI
 DIVISION OF PROFESSIONAL REGISTRATION
APPLICATION FOR INITIAL LICENSE TO PRACTICE
PUBLIC ACCOUNTING

MISSOURI STATE BOARD OF ACCOUNTANCY
 3605 MISSOURI BLVD, P.O. BOX 613
 JEFFERSON CITY, MISSOURI 65102-0613
 573/751-0012

SECTION I - TO BE COMPLETED BY THE APPLICANT. (Type or print in black ink)

After reading the directions, complete Section I and Section II, forward this original form to your endorser. Once your endorser has completed Section III, (back) submit this form along with the appropriate fee to:
 Missouri State Board of Accountancy
 P.O. Box 613
 Jefferson City, MO 65102-0613

NAME AS YOU WANT IT TO APPEAR ON YOUR CPA WALL-HANGING LICENSE
 HAVE YOU EVER BEEN KNOWN BY ANOTHER NAME? IF YES, LIST

HOME ADDRESS: STREET CITY STATE ZIP

BUSINESS NAME & ADDRESS: STREET CITY STATE ZIP

WHICH ADDRESS DO YOU PREFER AS YOUR PRIMARY CONTACT ADDRESS?
 HOME BUSINESS

TELEPHONE (H) (W) EMAIL

SOCIAL SECURITY NUMBER DATE OF BIRTH GENDER FEMALE MALE

Have you passed the AICPA Ethics Examination? Yes No
 If yes, date _____, type AICPA Other, if other, what state? _____

I submit answers to the following questions: (For any "Yes" answers, submit details.)

- a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? YES NO
- b. If you hold (or have ever held) a license and/or certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted? YES NO
 If yes, what state and when? ▶
- c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency? YES NO
 If yes, has such right to practice ever been disciplined or otherwise restricted? YES NO
- d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country? YES NO
- e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting? YES NO

Pursuant to Section 324.010 RSMo:
 CHECK THIS BOX ONLY IF IN ALL OF THE LAST 3 YEARS: YOU WERE NOT A MISSOURI RESIDENT, YOU DID NOT HAVE ANY MISSOURI INCOME, AND YOU ARE NOT SUBJECT TO ANY TYPE OF MISSOURI INCOME TAX.
False statements are subject to criminal penalties and/or license discipline.
 If you have any questions regarding taxes contact the Department of Revenue at 573-751-7200 or e-mail income@dor.mo.gov.

Experience described in Section II of this application was obtained while employed by:

FIRM, BUSINESS ENTITY, OR ORGANIZATION NAME

ENDORSER'S NAME PHONE NUMBER

ADDRESS: STREET CITY STATE ZIP

DATE EXPERIENCE BEGAN DATE EXPERIENCE ENDED FULL TIME PART TIME

SECTION II - EXPERIENCE INFORMATION
APPLICANT AND ENDORSER MUST SIGN ALL ADDITIONAL SHEETS

A. In accordance with Section 326.280.6 RSMo, experience shall consist of providing any type of services or advice involving the use of accounting, attest, review, compilation, management, advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting, or auditing. Experience may include employment in industry, government, academia or public practice. Refer to the directions to review the Experience as a Licensing Prerequisite Section before completing Section II of this form.
Describe your general accountancy duties as noted in A. above, and relate specific types of accountancy work. Please be sure to review Section II of the instructions and include the required information.

APPLICANT'S AFFIDAVIT - MUST BE SIGNED IN PRESENCE OF NOTARY

I hereby certify that the work experience described in Section I and II of this form and the time claimed for that experience is true and correct.

APPLICANT'S SIGNATURE		DATE	
NOTARY PUBLIC EMBOSSEER OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)	
	SUBSCRIBED AND SWORN BEFORE ME, THIS		USE RUBBER STAMP IN CLEAR AREA BELOW.
	DAY OF	YEAR	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)			

SECTION III: TO BE COMPLETED BY ENDORSER WHO HOLDS AN ACTIVE LICENSE AS A CERTIFIED PUBLIC ACCOUNTANT. (Type or print in black ink)

INSTRUCTIONS TO ENDORSER:

1. Read carefully the applicant's Record of Practical Work Experience in Section II of this form and any additional sheets. Refer to Section II of the instructions for the experience requirements.
2. Provide the requested information below and answer questions 1-6. Please type or print in black ink.
3. If you disagree with any information presented by the applicant on this form, or wish to provide any additional information for consideration please attach a letter addressed to the Missouri State Board of Accountancy.
4. **SIGN THE ENDORSER'S AFFIDAVIT IN SECTION IV ON THE BOTTOM OF THIS FORM AND AT THE BOTTOM OF ANY ADDITIONAL SHEETS,** or if you do not sign the affidavit, please explain in a separate letter and attach to this form.
5. RETURN APPLICATION AND ANY ADDITIONAL SHEETS TO THE APPLICANT.

ENDORSER'S NAME: LAST	FIRST	MIDDLE	
CURRENT ADDRESS: STREET	CITY	STATE	ZIP

INDICATE STATE(S) IN WHICH YOU ARE LICENSED	LICENSE NUMBER
STATE	

WITH RESPECT TO THE APPLICANT'S REPORT OF PRACTICAL WORK EXPERIENCE AS DESCRIBED IN SECTION IIA. OF THIS FORM:

1. Does the description accurately reflect the work personally performed by the applicant? YES NO
2. Does the time claimed by the applicant for this experience reasonably reflect the actual time? YES NO
3. Was the applicant's work performed in an adequate and professional manner? YES NO
4. Are you attaching a separate letter with additional information about the applicant? YES NO
5. IDENTIFY YOUR WORK RELATIONSHIP WITH THE APPLICANT AT THE TIME: (Supervisor, Manager, Co-worker, Etc.) If None, Explain.

Position _____

6. Comments/Explanation:

SECTION IV: ENDORSER'S ATTESTATION

I have read the applicant's Report of Practical Work Experience. I have reviewed Section II of the instructions regarding the experience requirements. I hereby certify that I am knowledgeable about, and qualified to attest to, the applicant's work and ability and that, except as otherwise noted, or in attached correspondence, the work experience described by the applicant and the time claimed therefore are generally true and accurate.

- (1) I have direct access or knowledge of an applicant's experience and have refused to sign the application. A letter of explanation is attached.
- (2) I do not have direct access or knowledge of the applicant's experience and have refused to sign the application. I understand no letter of explanation is required.

ENDORSER'S SIGNATURE	DATE
----------------------	------

FOR BOARD USE ONLY			
APPROVED	REJECTED	DATE	FEES

GENERAL INSTRUCTIONS

The instructions listed are to assist the applicant in complying with mandates of Chapter 326 of the Revised Statutes of Missouri. Each section must be filled out in its entirety with appropriate documents and fees attached. Incomplete applications will be returned to the applicant.

In order to be eligible for a license you must have passed the Uniform CPA Exam and an Ethics exam acceptable to the Board.

SECTION I: Individual Information

- **Full name** of applicant listing last name first, then first name and middle initial.
- **Home Address** to include street, city, state, and zip code.
- **Business Address** to include name of business, street, city, state, and zip code of your current employer.
- **Telephone** to include home, business and optional email.
- **Social Security Number** must have nine numbers listed.
- **Date of birth** to include month/day/year.
- **Other name** to include any other name you may have been known by.
- **Ethics Exam** to include the date you took the ethics exam and who administered the exam.
- **Conviction** to include yes or no answer, if yes please attach additional sheet(s) explaining the situation.
- **Firm or Organization** to include business entity where you obtained your experience.
- **Endorser's Name** to include name of the current/active CPA who will attest to your experience.
 - **Endorser's phone number** where s/he may be reached if further information is needed.
 - **Address** to include the endorser's current home or business address - includes street, city, state, and zip code.
- **Beginning/Ending to include the date you started and completed your experience.**
 - **Full Time** - experience was gained on a full time basis within one year.
 - **Part Time** - experience was gained part time over a consecutive 3-year period.

This section needs to be signed and dated by the applicant prior to giving to the Endorser.

SECTION II: Experience Information

- **Experience as a licensing prerequisite - Effective August 28, 2001**, the Board's statutes require that **all applicants applying for an initial license must demonstrate** that they have a minimum of one (1) year of experience consisting of full or part-time employment that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two-thousand (2,000) hours.
 - Experience shall be verified by a licensee and shall include any type of service or advice involving the use of accounting, attest, review, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting or auditing. Experience may include employment in industry, government, academia or public practice.
- **Applicant's Affidavit** - applicant must sign in the presence of a notary. This section must be completed, if this section is not completed the application will be returned to you.

SECTION III: Endorser Information

- **Endorser's Name** of licensed CPA who will be verifying the experience as explained in Section II. The information is to include last name first, first name, and middle initial.
- **Current Address** of endorser to include street, city, state, and zip code.
- **State where licensed** to include state where endorser is currently and actively licensed and his/her license number in that state.

SECTION IV: Endorser's Attestation

- **Endorser's Attestation** shall include the signature of the endorser verifying the information in Section II and III are correct.
 1. If the licensee has direct access or knowledge of an applicant's experience and has refused to sign the application, they shall check box number one (1) stating that they cannot certify and attach a letter of explanation.
 2. If the licensee does not have direct access or knowledge of the applicant's experience and has refused to sign the application, please check box number two (2), **no** letter of explanation is required.

Fee Information: Attach a check in the amount of **\$100.00** payable to the Missouri State Board of Accountancy. This fee includes \$25.00 for your ornamental wall hanging and \$75.00 for your license. All fees are non-refundable and cannot be applied to another application.

Please note if you currently hold a Missouri Certificate you only need to pay **\$75.00** for your license.

PLEASE RETURN ALL INFORMATION TO THE BOARD ALONG WITH THE APPROPRIATE FEE.

PLEASE NOTE: ALL INFORMATION MUST BE FILLED OUT. IF YOU NEED ADDITIONAL SPACE PLEASE COPY THE FORM OR ATTACH ADDITIONAL SHEETS.

APPLICANT AND ENDORSER MUST SIGN ALL ADDITIONAL SHEETS.

If you need further assistance please contact the Board at 573/751-0012.

Jay Nixon, Governor
 John M. Huff, DIFP Director
 Jane A. Rackers, Director

Results

County Name: ALL

Profession Name: CPA-Certificate Holder

Search Criteria: Name = Cole

[Go to page](#)

27 records found - you are viewing page 1 of 1 total pages

#	Licensee Name	Profession	City, State	Detail
1	Cole, Beth A.	CPA-Certificate Holder	Sedalia MO	Detail
2	Cole, Paul Melbourne	CPA-Certificate Holder	Kansas City MO	Detail
3	Cole, Peggy Lee	CPA-Certificate Holder	Saint Louis MO	Detail
4	Cole, William H.	CPA-Certificate Holder	Cape Girardeau MO	Detail
5	Colegrove, Reed Leighton	CPA-Certificate Holder	New York NY	Detail
6	Coleman, Brandon Charles	CPA-Certificate Holder	Fenton MO	Detail
7	Coleman, Elaine Sue	CPA-Certificate Holder	Wilton CT	Detail
8	Coleman, Henrietta Wathen	CPA-Certificate Holder	Tucson AZ	Detail
9	Coleman, Jean Norbert	CPA-Certificate Holder	St Petersburg FL	Detail
10	Coleman, Joseph Aloysius	CPA-Certificate Holder	Saint Louis MO	Detail
11	Coleman, Marcelle	CPA-Certificate Holder	Pleasant Hill MO	Detail
12	Coleman, Richard A	CPA-Certificate Holder	Saint Louis MO	Detail
13	Coleman, Thomas W	CPA-Certificate Holder	Springfield MO	Detail
14	Dock, Jana Nicole	CPA-Certificate Holder	Springfield MO	Detail
15	Dowd, Patrick Coleman	CPA-Certificate Holder	Saint Louis MO	Detail
16	Gemeinhardt, Nicole Ann	CPA-Certificate Holder	Grandview MO	Detail
17	Hendrix, Brandi Nicole	CPA-Certificate Holder	Liberty MO	Detail
18	Huisinga, Denise Nicole	CPA-Certificate Holder	Saint Louis MO	Detail
19	Johansen, Derek Cole	CPA-Certificate Holder	Cedar Rapids IA	Detail
20	Kimbrough, Latriece Nicole	CPA-Certificate Holder	Saint Louis MO	Detail
21	Lagerstrom, Nicole Kerry	CPA-Certificate Holder	Olathe KS	Detail
22	Lee, Coleen Sue	CPA-Certificate Holder	Centerview MO	Detail
23	Stoker, Cassandra Nicole	CPA-Certificate Holder	Jonesboro AR	Detail
24	Tausz, Nicole Andrea	CPA-Certificate Holder	Olathe KS	Detail
25	Troutman, Coleen Sigel	CPA-Certificate Holder	Peoria IL	Detail
26	Warren, Robert Cole , Jr	CPA-Certificate Holder	Prairie Village KS	Detail
27	White, Nicole	CPA-Certificate Holder	Saint Louis MO	Detail

27 records found - you are viewing page 1 of 1 total pages

Jay Nixon, Governor
John M. Huff, DIFP Director
Jane A. Rackers, Director

Detail

Primary Source Verification

The licensee search function of this website provides data extracted from our database and constitutes a Primary Source Verification.

Licensee Name: Coleman, Marcelle
Profession Name: CPA-Certificate Holder
Licensee Number: 018032
Expiration Date:
Original Issue Date: 3/22/1995
Address: 110 N. Jeffreys
Address Con't:
City, State Zip: Pleasant Hill, MO 64080
County: Cass
Practitioner DBA Name: Allied Waste Industries Inc.
Certification Type:
Classification:
Current Discipline Status: None

Missouri Division of Professional Registration

3605 Missouri Boulevard
P.O. Box 1335
Jefferson City, MO 65102-1335
573.751.0293 Telephone
800.735.2966 TTY
800.735.2466 Voice Relay
profreg@pr.mo.gov
<http://pr.mo.gov/>

MONTANA*

Experience Requirement:	<p>Experience may be gained in the practice or field of accounting through services including accounting and auditing functions ordinarily required in the practice of public accountancy to the satisfaction of the Montana Board (Attachment A).</p> <p>Public: 1 year (2,000 hours). Experience must be within 3 years prior to the date of application.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA under penalty of perjury (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Not required.</p>
Committee Review:	Information not available.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes information on how to file a consumer complaint (Attachment C). There are no online definitions of a certificate versus permit to practice.

*Two-Tier States are indicated with an asterisk.

MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park
PO Box 200513
Helena Mt 59620-0513
Phone: 406-841-2383/2038/2389 Fax: 406-841-2309/2323
E-mail: dlibsdpac@mt.gov Website: www.publicaccountant.mt.gov

EVIDENCE OF SATISFACTION OF EXPERIENCE REQUIREMENTS FORM

FULL NAME: _____
Last First Middle

MONTANA CERTIFICATE # (IF PREVIOUSLY HELD): _____

OTHER NAME(S) KNOWN BY: _____

EMPLOYER NAME: _____

EMPLOYER ADDRESS: _____
Street or PO Box # City and State Zip Country

POSITION TITLE OF APPLICANT: _____

TYPE OF ACCOUNTING EMPLOYMENT: PUBLIC GOVERNMENTAL PRIVATE INDUSTRY ACADEMIC

PERIOD OF EMPLOYMENT:

FULL-TIME: FROM _____ TO _____ TOTAL HOURS: _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

PART-TIME: FROM _____ TO _____ TOTAL HOURS: _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

ATTESTATION

NAME _____ POSITION _____

PHONE NO _____ EMAIL _____

RELATIONSHIP TO APPLICANT _____

NATURE AND LEVEL OF WORK PERFORMED BY APPLICANT (ATTACH ADDITIONAL – SIGNED – SHEETS AS NECESSARY):

I hold an active license (# _____) to practice public accounting in the State of _____, which expires on _____.

I certify under penalty of perjury that I have reviewed the applicant's work, this completed form and any attachments, and that the information is correct.

SIGNATURE

DATE

INSTRUCTIONS

If you have already been issued a certificate by the Board and are applying for an initial permit to practice, please include your certificate number on the front of the form.

ARM 24.201.502 provides that to be issued an initial permit to practice, an applicant must provide evidence of 'adequate' accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting. One year of actual work experience (2000 hours) is required.

Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 55 Board jurisdictions.

Experience must take place within three (3) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 24.201.528 must report five (5) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application in order for the education requirement to be waived.

NOTE: This website is periodically updated and this page may look slightly different than the information you were provided.

[Register for an Acc](#)

For instructions to register for a new account, renew your license, or print your license [click here](#).

[Home](#)
 [Professional & Occupational Licensing](#)
 [Health Care Licensing](#)

Search for Licensee

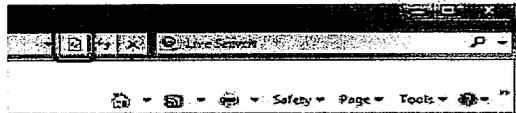
Enter information below to search for Licensees in the State's database. Licensee information can be searched by entering any of the following information:

- Name
- Business Name
- License Number
- City/State

[Instructions](#)

[Search Tips](#)

If any of the web pages are not showing correctly click on the icon on the top of the page like the one outlined below.



Search for Licensee

Licensing Board:
 License Type:

State License Number:

First Name:
 Middle Initial:
 Last Name:

Business Name:

City:
 State:
 Zip:

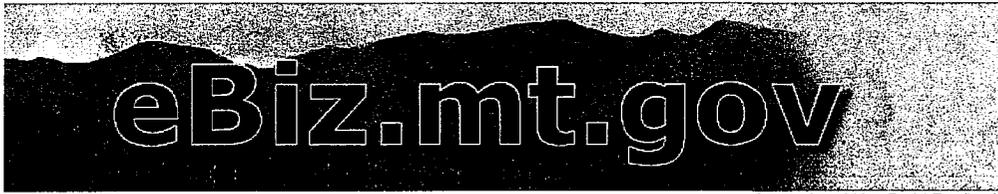
[Search](#) [Clear](#)

10 results found matching Licensee criteria.

Click any of the results below to view more details.

Showing 1-10 of 10 | [Download results](#)

<u>License Number</u>	<u>License Type</u>	<u>Business Name</u>	<u>Last Name</u>	<u>First Name</u>	<u>License Status</u>	<u>Lic Dat</u>
PAC-CPAP-LIC-1130	CPA Permit		JONES	SUSAN	Inactive	12/3
PAC-CPAP-LIC-1449	CPA Permit		JONES	DONNA	Inactive	12/3
PAC-CPAP-LIC-1860	CPA Permit		JONES	NORMA	Inactive	12/3
PAC-CPAP-LIC-2381	CPA Permit		JONES	TIMOTHY	Terminated	12/3
PAC-CPAP-LIC-2672	CPA Permit		JONES	CONNIE	Inactive	12/3
PAC-CPAP-LIC-3138	CPA Permit		JONES	RANETTA	Active	12/3
PAC-CPAP-LIC-3202	CPA Permit		JONES	CHARLES	Active	12/3
PAC-CPAP-LIC-3668	CPA Permit		JONES	STEVEN	Active	12/3
PAC-CPAP-LIC-5354	CPA Permit		JONES	GINA	Active	12/3
PAC-CPAP-LIC-974	CPA Permit		JONES	JERRY	Retired	12/3



[Instructions](#) | [How Do I](#) | [Feedback](#)

NOTE: This website is periodically updated and this page may look slightly different than the information you were provided.

[Register for an Account](#) | [Reports \(2\)](#) | [Login](#)

For instructions to register for a new account, renew your license, or print your license [click here](#).

[Home](#) [Professional & Occupational Licensing](#) [Health Care Licensing](#)

Click [here](#) for more information about this database and disclaimer

Licensee Detail

License Type: CPA Permit
State License Number: PAC-CPAP-LIC-1449 **Name:** DONNA M JONES
License State: MT **Title:**
Licensing Board: Public Accountant **City, State:** KALISPELL MT 59901
Zip:

Business Name:
Eligible to Practice:
Business License Expiration Date:
License Issue Date: 04/15/1980
License Expiration Date: 12/31/2013
Method: Exam
License Status: Inactive

▶ **Actions - Please click the Triangle for Public disciplinary documents**



Montana Department of
LABOR & INDUSTRY

Department of Labor & Industry - Business Standards

Business Standards Division

The [Complaint Process \(complaint_process.asp\)](#) explains the procedures that are followed once a complaint is filed.

How to File a Complaint:

The Department is charged with regulating professions and occupations for the protection of the public as a whole. Although the Department does not represent individuals filing complaints, the Department will review complaints in a timely manner to ensure a complaint is processed and that the Board will take appropriate action.

The length of time for resolution of a complaint is impossible to estimate due to the various complexities presented in individual complaints. Please see [Complaint Process \(complaint_process.asp\)](#) for more information.

The following types of complaints may be filed:

- Unprofessional conduct by a licensee;
- Unprofessional conduct by a license applicant;
- Unlicensed practice of the profession or occupation.

If an individual is unsure of what constitutes unprofessional conduct and needs a description of the various types, reference to Montana statutes and rules will provide an answer. These are found at your local public library or at the appropriate board site on this web page.

Drop Off or Mail to:

"Name of the Board or Program the complaint pertains to"

Business Standards Division
301 South Park, 4th Floor
PO Box 200513
Helena, MT 59620-0513

To download a Complaint form you must have a current version of Adobe Acrobat Reader.

[Download Adobe Acrobat Reader \(../adobe.asp\)](#).

Adobe

<http://www.adobe.com/products/acrobat/readstep2.html>

[General Healthcare License Complaint Form \(healthcare_complaint.pdf\)](#)

(for all healthcare boards and professions except Hearing Aid Dispensers)

[General License Complaint Form \(business_complaint.pdf\)](#) (non-healthcare)

[Hearing Aid Dispenser Complaint Form \(complaint_ha.pdf\)](#).

[Realty Regulation Complaint Form. \(rre_complaint_form.pdf\)](#)

NEBRASKA*

Experience Requirement:	Experience gained in public accounting must be to the satisfaction of the Nebraska Board. Public: 2 years (4,000 hours). Non-Public: Not accepted. Academia: Not accepted. Attest Experience: Not required.
Experience Forms/ Supervisor Verification:	Form: A notarized experience form is required for public experience and must be signed by a CPA (Attachment A). Verification: The Board verifies CPA status through online license lookup, and verbal and/or written confirmation from the licensing board as needed. Opinion: Not required.
Committee Review:	Yes.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes information regarding a certificate versus a permit to practice (Attachment C).

*Two-Tier States are indicated with an asterisk.

CERTIFICATE OF PUBLIC ACCOUNTING EXPERIENCE

Submit to: Nebraska Board of Public Accountancy, P.O. Box 94725, Lincoln, NE 68509

Note to Applicant and Employer Completing Form: The Nebraska Public Accountancy Act (Section 1-136.02) provides that a permit to engage in the practice of public accountancy may be issued to a CPA certificate holder who has had two years of public accounting experience satisfactory to the board, in any state, in practice as a certified public accountant, or in employment as a staff accountant by anyone engaging in the practice of public accountancy, or in any combination of either such types of experience. **THIS FORM MUST BE SIGNED AND NOTARIZED BY BOTH THE APPLICANT (SEE REVERSE) AND EMPLOYER.**

THIS FORM MUST BE SENT WITH THE INITIAL PERMIT TO PRACTICE APPLICATION. Experience will not be reviewed unless it accompanies the above application. The Initial Permit to Practice Application is only available by contacting the Board offices at 402-471-3595 or 1-800-564-6111 (in Nebraska only).

The Board may issue a permit under subdivision (1)(a) of section 1-136 to a holder of a reciprocal certificate issued under section 1-124 upon a showing that: (a) He or she meets all current requirements in this state for issuance of a permit at the time the application is made; or (b) At the time of the application for a permit the applicant, within the ten years immediately preceding application, has had at least five years experience outside this state in the practice of public accountancy as a sole proprietor or as a staff accountant.

EFFECTIVE JANUARY 7, 2000, THE BOARD DESIGNATED THE PUBLIC ACCOUNTING EXPERIENCE REQUIREMENT AS REPRESENTING 4,000 HOURS IN A PERIOD OF NOT LESS THAN TWO YEARS, WITHIN A LICENSED, REGISTERED CPA FIRM, AND UNDER THE DIRECT SUPERVISION OF A CPA WITH AN ACTIVE PERMIT TO PRACTICE. That CPA must complete this form and Board personnel will then verify the permit of the CPA and the employing CPA firm before the experience will be accepted.

Legal Name of Applicant: _____

(First Name)

(Middle Name)

(Last Name)

NE CPA Certificate #: _____

Social Security #: _____

Daytime Phone #: _____

CERTIFICATION BY CPA:

"I certify that the above named applicant has obtained satisfactory public accounting experience in a CPA firm under my direct supervision by achieving:

_____ (number) hours of qualified experience from _____ (MM/DD/YY) TO _____ (MM/DD/YY)."

Are you aware of any reason(s) why a permit to practice should NOT be issued to the above applicant?

_____ "YES" (Attach explanation to this form)

_____ "NO"

NAME OF CPA (Type or print legibly) _____

CPA Certificate # _____

State of Issuance _____

Current License/Permit to Practice # _____

State of Issuance _____

NAME OF CPA FIRM _____

Address _____

(Street)

(City)

(State)

(Zip Code)

Telephone # _____

Fax # _____

CPA's SIGNATURE _____

DATE _____

STATE OF _____)

)

ss.

COUNTY OF _____)

)

Before me, a notary public, in and for the county and state aforesaid, personally appeared _____

known to me to be the person named, who, being duly sworn, deposes and says that the signature hereto is his/her own signature. Given under my hand, this, the _____ (day) of _____ (month), _____ (year).

(Seal)

Notary Public

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Nebraska Board of Public Accountancy

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Nebraska.

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24 Matches Found

Name/Firm	Address	City	State	Zip
<u>JUNE R</u>	4240 SE			666012337
<u>CROW-JOHNSON</u>	MCPAHAN CT.			
<u>AMY A JOHNSON</u>	BKD, LLP	LINCOLN	NE	68508
<u>BRUCE E</u>	230 N MAIN ST	VALENTINE	NE	69201
<u>JOHNSON</u>				
<u>CURTIS M</u>	7906 SOUTH 24TH	BELLEVUE	NE	68147
<u>JOHNSON</u>	STREET			
<u>ELIZABETH A</u>	1006 S. 197TH	ELKHORN	NE	68022
<u>JOHNSON</u>	CIRCLE			
<u>HARVEY D</u>	SEIM JOHNSON,	ELKHORN	NE	68022
<u>JOHNSON</u>	LLP			
<u>IAN C JOHNSON</u>	10216 N 182ND	BENNINGTON	NE	68007
	CIR			
<u>JAMIE L JOHNSON</u>	6729 W WILDRYE	LINCOLN	NE	68521
	ROAD			
<u>JASON P</u>	ERNST & YOUNG	MINNEAPOLIS	MN	55402
<u>JOHNSON</u>				
<u>KAREN M</u>	803 BOX BUTTE	ALLIANCE	NE	69301
<u>JOHNSON</u>	AVENUE			
<u>KEMP B JOHNSON</u>	3908 N. 153RD	OMAHA	NE	68116
	COURT, #309			
<u>KENT R JOHNSON</u>	217 LIVE OAK	ALTAMONTE	FL	32714
	LANE	SPRINGS		
<u>KRAIG D JOHNSON</u>	7607 NE 75TH TER	KANSAS CITY	MO	64158
<u>LARISSA L</u>	10611 S 213TH	GRETNA	NE	68028
<u>JOHNSON</u>	STREET			
<u>LAURIE J</u>	PO BOX 2	RAVENNA	NE	68869
<u>JOHNSON</u>				
<u>LEWIS W</u>	230 N MAIN	VALENTINE	NE	69201
<u>JOHNSON</u>	STREET			
<u>MALCOLM P</u>	MALCOLM	DEBARY	FL	32713
<u>JOHNSON</u>	JOHNSON &			
	COMPANY, P.A			
<u>MARLA A</u>	2323 N COLUMBIA			684349703
<u>JOHNSON</u>				
<u>MARLIN K</u>	DRAWER H	LEXINGTON	NE	68850
<u>JOHNSON</u>				

Name/Firm	Address	City	State	Zip
<u>MARTIN E JOHNSON</u>	514 E 2ND ST	NORTH PLATTE	NE	69101
<u>MATTHEW R JOHNSON</u>	13305 LAKE STREET	OMAHA	NE	68164
<u>MICHAEL L JOHNSON</u>	5607 S 77TH ST	OMAHA	NE	68127
<u>PAUL K JOHNSON</u>	1248 MULDER DR	LINCOLN	NE	68510
<u>STEVEN A JOHNSON</u>	8305 DAVENPORT STREET	OMAHA	NE	68114

Try another Search

Information Contact: jo.lowe@nebraska.gov

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Nebraska Board of Public Accountants

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Nebraska.

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BPA SEARCHABLE LICENSE Database

Results for the individual **JUNE R CROW-JOHNSON** are as follows:

Address: 4240 SE MCMAHAN CT.

City:

State:

Zip: 666012337

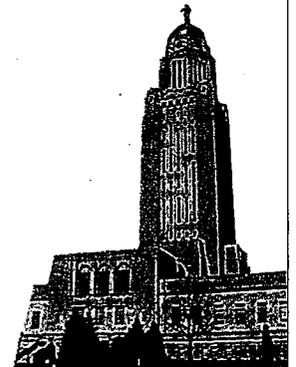
Permit Number: 32975

Initial Permit Issue Date: 11/01/2010

Expiration Date: 06/30/2014

Certificate Number: 0003812

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Nebraska Board of Public Accountancy

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Nebraska.

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Steps to Becoming a Certified Public Accountant in Nebraska

1. Successful completion of the CPA Exam is the beginning of the process. CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy (NASBA) administers the CPA Exam for the Board. Candidates must be residents of Nebraska or be employed in a business in Nebraska. Candidates may download the Candidate Bulletin with the CPA Exam information from the NASBA web site at: http://www.nasba.org/files/2012/01/Candidate_Bulletin.pdf CPAES highly recommends that candidates take the exam tutorial which is also available on the same website. Once the candidate is ready to apply for the CPA Exam, the application can be found on the NASBA web site: www.nasba.org click on Examinations, then, Uniform CPA Exam button. Use either the pull down for Nebraska or click on the state of Nebraska. Navigate with the buttons for the appropriate application or information. For a pre-evaluation application of educational requirements to allow taking the exam, please go to: www.nasba.org click on Exams top of page, then, Uniform CPA Exam button. Click on the state of Nebraska in the grouping of states. Scroll toward the middle of the page or http://www.nasba.org/files/2011/02/Pre_Eval_Nebraska.pdf
2. Following successful completion of the CPA Exam, CPAES will send a letter regarding application for a Nebraska certificate. The candidate must also have completed the Professional Ethics: AICPA's Comprehensive Course for CPA's exam available by calling 1-888-777-7077 or checking the web site: www.aicpa.org prior to applying for a certificate. Specific website as of 2-2012: http://www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/Ethics/PRDOVR~PC-732302/PC-732302.jsp
3. **You must apply** for a certificate from the Nebraska State Board of Public Accountancy. The application forms are on the web site: www.nbpa.ne.gov under the Forms and Applications section. Listed at the top of the form are the requirements to apply for a certificate. Obtaining a certificate is the first step to becoming a CPA in Nebraska. A certificate of completion approved by the Board is your "CPA certificate."
4. Once the certificate of completion is issued, a packet of information is sent. In the packet is a permit to practice application, the second step to becoming a CPA. The permit step requires 4000 hours over two years of verified experience with a licensed CPA in a licensed CPA firm. (See also PAA 1-136.02.) The Public Accounting Experience Verification experience form is available on the web site: www.nbpa.ne.gov under CPA Information, then Forms and Applications section, and must be attached to the permit to practice application. The appropriate fee must be included with the application.
5. Following the permit issuance, you may use the designation CPA, in a recognized form of practice (See Rules Chapter 5 007.03). It is important to keep your permit current at all times with the original state of issuance. If you move to another state to apply for a permit, that state will require licensing information from the original state. Continuing professional education (CPE) must be reported by January 31, of each year. In order to renew your permit you must report 80 hours, including 4 hours of ethics for each renewal period.

NEVADA

Experience Requirement:	<p>Experience may only be gained in public accounting or approved Nevada Internal Audit Departments and must include audit, review, and full disclosure compilation.</p> <p>Public: 2 years, which must include 1,000 hours of attest, 700 of which must be obtained in audit (Attachment A).</p> <p>Non-Public: Not accepted.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Required (attest license only).</p>
Experience Forms/ Supervisor Verification:	<p>Form: A notarized experience form is required for both public accounting and internal auditing experience and must be signed by the applicant and the supervising CPA under penalty of perjury (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup.</p> <p>Opinion: Required.</p>
Committee Review:	No.
Consumer Information:	License lookup identifies CPA status (CE status is available) (Attachment C).

*Two-Tier States are indicated with an asterisk.

INFORMATION & INSTRUCTIONS FOR CPA CERTIFICATION

This application is for CPA Licensure by Original Certification based on an applicant's passing the CPA Examination in another state. The applicant will be held to Nevada's current requirements or the requirements in effect on the date the applicant passed the CPA Examination.. If you have any questions regarding the application of Nevada law to your specific situation please contact this office.

Please review the enclosed instructions carefully. If you have any questions or require assistance with regard to the application process, do not hesitate to contact the board office. A file is established upon receipt of the application, items will be recorded as they are received. Board staff will **not** contact you regarding items outstanding from your file; you should maintain contact with the board office for the status of your file

STEP 1 - APPLICATION/FEEES

Complete the application in full that includes notarization.

Application fee of \$250
Check to Nevada State Board of Accountancy
Credit Card Complete Credit Card Form

Attach a 2" x 2" photograph

STEP 3 – ETHICS EXAMINATION

Nevada requires an applicant to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided. Attendance at a seminar will not qualify toward this requirement. If you have not taken an ethics exam within the appropriate time period, you may order one through the AICPA. (See Enclosed Form)

STEP 2 – CPA EXAMINATION

Nevada requires verification of your CPA Examination grades from your state board.

Verification of your CPA Examination grades must come directly from your state board.
(See Enclosed Form)

STEP 4 – EXPERIENCE

Nevada requires 2 years public accounting experience that includes 1000 attest (Audit, Review, Full Disclosure Compilation) hours of which 700 must come from audit. Another alternative to public accounting experience are approved Nevada Internal Audit Departments. These programs require 4 years with additional criteria.

There are two ways in which you may verify your experience:

- (1) Have your employer or past employer sign the Certificate of Attest Experience Form.
- (2) Your state board may send a copy of your original experience documentation

The Boards experience forms can be found at the following website under forms & applications:
www.nvaccountancy.com

If your experience does not meet Nevada's requirements an applicant may also request an Individual Review. Please contact the board office for more information relating to your specific situation.

CONTINUED ON BACK PAGE

STEP 5 - EDUCATION

You must request Official Transcripts verifying your education, to be sent directly from your college or university.

Nevada's education requirement varies based on the date in which you conditioned or passed the CPA Examination.

The education requirement from 1971 to 2001 required a 4-year degree with a major in accounting or an equivalency to an accounting major. Please contact the board office for clarification of equivalency courses.

The education requirement from 2001 to the present is a 4-year degree that includes 150 semester hours. Courses required within the 150 semester hours are as follows: (1) 30 hours of specific Accounting courses above the introductory level; (2) 3 hours of business law; and (3) 24 semester hours in general business. Please contact the board office for clarification of the specific accounting courses.

If you obtained your education from a foreign country, you will need to have the education evaluated by a foreign credentialing agency. This agency will verify that you have met the above requirements as assessed by U.S standards. Please contact the board office for a list of approved foreign evaluation providers.

STEP 6 - CHARACTER REFERENCES

Submit a moral character reference form to three individuals that are familiar with your moral character. A relative of the applicant should not sign the form. The form may be sent with your application or directly from the individual signing form.

(See Enclosed Form)

STEP 7 - RESIDENT AGENT

If you do not have a physical residence in Nevada, a Resident Agent will be required. A resident agent may be anyone who is willing to accept correspondence in the event you cannot be contacted. (See Enclosed Form)

STEP 8 - FINGERPRINT CARDS

As provided in NRS 628.190 the Nevada Board of Accountancy is now mandated to conduct an Investigation of Criminal History on all applicants for CPA Certification.

Please complete TWO (2) fingerprint cards. All cards must be printed or typed in BLACK INK only. Do not bend cards where fingerprints are to be placed.

Make sure both fingerprint cards are complete with all personal information such as sex, height, weight, social security number etc. Incomplete cards will be returned which will delay the processing of your application.

Most law enforcement agencies will conduct the fingerprinting process. A fee will be charged per card. Some states outside Nevada allow businesses such as Kinko's or Mail Boxes Etc., to conduct the fingerprinting process. Please check your telephone directory or local police agency for further information.

Return both fingerprint cards with your application to the Board Office.

You can also choose to have electronic fingerprints submitted on your behalf. See the board's website www.nvaccountancy.com for a list of locations and additional information.

SEND ALL MATERIALS TO:

**Nevada State Board of Accountancy
1325 Airmotive Way, Suite 220
Reno, Nevada 89502**

If you require additional information you may contact the board office at:

Website www.nvaccountancy.com

Email: cpa@nvaccountancy.com

Telephone (775) 786-0231

Fax (775) 786-0234



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

EXPERIENCE FORM – PUBLIC ACCOUNTING CERTIFICATE OF ATTEST EXPERIENCE

It is the policy of the Board to audit a sample of Certificates of Attest Experience. Submission of this certificate is deemed to be consent of the signatory licensee to examine the underlying records of the licensee's organization upon which the experience is based.

FULL NAME OF:
APPLICANT _____

First

Middle

Last

(Prior Name)

PERIOD OF EMPLOYMENT IN PERFORMING ACCOUNTING SERVICES

FULL TIME

From _____ To _____
Mo Day Yr Mo Day Yr

PART TIME

From _____ To _____
Mo Day Yr Mo Day Yr

Total Number of Hours of Part Time Employment _____

CIRCLE YES OR NO FOR FOLLOWING QUESTIONS REGARDING THE APPLICANT'S EXPERIENCE PLEASE SUBMIT WRITTEN EXPLANATION FOR ANY "NO" QUESTION

- A. In your opinion, has the applicant had experience in the evaluation of internal control as a basis for reliance thereon for the determination of the extent of the tests to which auditing procedures outlined in the program of audit are to be applied? YES / NO
- B. In your opinion, has the applicant had experience in the planning of the program of audit work, including the selection of procedures to be followed? YES / NO
1. Has the candidate planned, or participated in the planning of an audit program covering the audit of financial statements? YES / NO
 2. Participated in Risk Assessment? YES / NO
 3. In your opinion does this planning constitute experience for purposes of qualifying the candidate? YES / NO
- C. In your opinion, has the applicant had experience in the preparation and indexing of audit work papers relating to the audits of financial statements? YES / NO
1. Has the candidate prepared work paper records in connection with each element of the work accomplished under D below? YES / NO
 2. Do such working papers evidence application by the candidate of generally accepted auditing procedures necessary in the circumstances? YES / NO

- D. In your opinion, has the applicant had experience in applying varied auditing procedures and techniques to the usual and customary financial transactions recorded in accrual basis accounting records? YES / NO
1. Has the candidate performed the following?
 - a. Reconciled, or checked the reconciliation of client accounts; YES / NO
 - b. Confirmed accounts and notes receivable and/or payable by direct contact with creditors and debtors; YES / NO
 - c. Observed physical inventories (not necessarily through an audit); YES / NO
 - d. Verified the cost and depreciation of fixed assets; YES / NO
 - e. Applied other generally accepted auditing procedures in the audit of balance sheet accounts. YES / NO
 2. Has the candidate performed the following?
 - a. Made appropriate tests of sales or other revenues; YES / NO
 - b. Analyzed and tested costs and expenses by reference to payroll records; YES / NO
 - c. Examined invoices from vendors, or other appropriate supporting documents; YES / NO
 - d. Applied other generally accepted auditing procedures to the audit of income and expense accounts. YES / NO
- E. In your opinion, has the applicant had experience in the preparation of the auditor's opinion and in the preparation of written explanations and comments on the findings of the audit and on the content of the accounting records? YES / NO
1. Has the candidate prepared written explanations and comments on the findings of an audit and on the content of the accounting records – either in the working papers or in reports to clients or both? YES / NO
 2. In your opinion, does this preparation constitute experience for purposes of qualifying the candidate? YES / NO
- F. In your opinion, has the applicant had experience in the preparation or analysis of financial statements, including the statement of cash flows together with explanation and notes thereon? YES / NO
1. Does the candidate have experience in evaluation of financial statements and notes thereto in accordance with the standards as a result of an audit? YES / NO
 2. Has the candidate prepared analyses or explanations of such financial statements either as a result of an audit or otherwise? YES / NO
- G. In your opinion, considering the criteria described in Sections A through F above, and the applicant's experience in such, has the applicant attained an adequate level of skills in accounting and the attest function for purposes of qualifying the candidate for certification? YES / NO

H. Qualifying Experience

1. The candidate's attest experience with our firm includes the following hours in performing audits, reviews or full disclosure compilations.

Audit	_____
Review	_____
Full Disclosure Compilation	_____
TOTAL ATTEST HOURS	=====

2. Supplemental Educational Program:
If an applicant for a certificate of certified public accountant has at least 600 hours of experience in the attest function, including at least 420 audit hours, but less than 1,000 hours of experience in the attest function, including at least 700 audit hours, the applicant must supplement his hours in the function of attesting by successfully completing the educational program described below.

To comply with the requirements of the Supplemental Educational Program as set forth in NAC 628.061, an applicant must complete at least 80 hours of credit in the following subject areas:

<u>Subject Area</u>	<u>Hours of Credit</u>
Professional Training for Public Accountants - Level II..... (Staff Training - Semi-Senior)	24
Professional Training for Public Accountants - Level III..... (Staff Training - Beginning In-Charge)	24
Internal Control: The Auditor's Responsibilities.....	8
Audits of Small Businesses.....	8
Financial Accounting Standards Board-Accounting Principles Board Review (FASB-APB).....	16

Note: (1) The number of hours of credit designated for each subject area listed above is the minimum number of hours required for that subject area.; (2) An applicant may take more than one course in any subject area; and (3) An applicant is entitled to receive credit for any course he completes in the program, regardless of the title of the course, if the content of the course is within one of the subject areas listed above

PLEASE LIST BELOW THE TITLE AND THE AMOUNT OF HOURS FOR THE COURSES COMPLETED.
ATTACH A COPY OF THE COMPLETION CERTIFICATES.

<u>COURSE TITLE</u>	<u>HOURS OF CREDIT</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____



NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 * Reno, NV 89502 * (775) 786-0231

EXPERIENCE FORM INDIVIDUAL BOARD REVIEW OF INTERNAL AUDIT EXPERIENCE FEE: \$1,000

Prior to completing the requirements for an Individual Board Review of Internal Audit experience, contact the Board office to determine if your internal audit experience will qualify.

FULL NAME OF: APPLICANT	_____
First	Middle
Last	(Prior Name)

PERIOD OF EMPLOYMENT IN PERFORMING ACCOUNTING SERVICES

FULL TIME	
From _____	To _____
Mo Day Yr	Mo Day Yr

PART TIME	
From _____	To _____
Mo Day Yr	Mo Day Yr
Total Number of Hours of Part Time Employment _____	

CIRCLE YES OR NO FOR FOLLOWING QUESTIONS REGARDING THE APPLICANT'S EXPERIENCE PLEASE SUBMIT WRITTEN EXPLANATION FOR ANY "NO" QUESTION

- A. In your opinion, has the applicant had experience in the planning of the program of audit work, including the completion of risk analysis?

YES / NO
- B. In your opinion, has the applicant had experience in the preparation of a variety of work programs?

YES / NO
- C. In your opinion, has the applicant had experience in applying varied auditing procedures and techniques in the performance of an internal audit?

YES / NO
- D. In your opinion, has the applicant had experience in the preparation of audit work papers covering the audits performed?

YES / NO
- E. In your opinion, has the applicant had experience in the preparation of written explanations and comments on the findings of the audit and on the content of the accounting records – either in the working papers or in reports or both?

YES / NO
- F. In your opinion, does the preparation constitute experience for purposes of qualifying the candidate?

YES / NO
- G. In your opinion, has the applicant had experience in the evaluation of internal control in regard to safeguarding of assets and expression of findings?

YES / NO
- H. In your opinion, considering the criteria described in sections A through G above,

YES / NO

and the applicant's experience in such, has the applicant attained the adequate level of skills in accounting and the attest function for purposes of qualifying the candidate for certification?

YES / NO

I. Additional Educational Requirements

To comply with the requirements of NAC 628.062 through 628.068, an applicant must complete at least 120 hours of credit in the following subject areas:

<u>Subject Area</u>	<u>Hours of Credit</u>
Professional Training for Public Accountants - Level I..... (Staff Training - Basic)	24
Designing Audit Programs for Small Business Engagements.....	8
Professional Training for Public Accountants - Level II..... (Staff Training - Semi-Senior)	24
Financial Accounting Standards Board-Accounting Principles Board Review (FASB-APB).....	16
Professional Training for Public Accountants - Level III..... (Staff Training - Beginning In-Charge)	24
Preparing Financial Statements.....	8
Financial Statement Disclosures.....	16

Note: (1) The number of hours of credit designated for each subject area listed is the minimum number of hours required for that subject area; (2) An applicant may take more than one course in any subject area; (3) An applicant is entitled to receive credit for any course he completes in the program, regardless of the title of the course, if the content of the course is within one of the subject areas listed above.

ATTACH A COPY OF THE COMPLETION CERTIFICATES.



Search License Database

(enter last name or firm name)

>> enter name here

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Search for a Nevada CPA Licensee

Search Results for "lee" (Found 94 matches)

Name (click for more info)	Status	Start Date	Exp. Date
Aaron Lee (Piercy Bowler Taylor And Kern)	Active	01/19/2010	12/31/2013
Amy Chiacheng Lee	Inactive	09/21/2007	12/31/2008
Anne M. Lee (Keller CPA'S)	Voluntary Surrender	03/20/2002	12/31/2012
Ashlee R Carter	Active	11/16/2011	12/31/2013
C Lee Overstreet (Pricewaterhousecoopers LLP)	Voluntary Surrender	09/20/2006	12/31/2010
Carolee T Frost (Frost Dana Newman LLP)	Active	09/18/2012	12/31/2013
Cathleen Armstrong Cobb (Kafoury, Armstrong And Co.)	Active	02/17/1978	12/31/2013
Cindy Hsin-Yun Lee	Active	03/19/2013	12/31/2013
Colleen A. Laird	Revoked/Admin Non-Compliance	10/28/1982	12/31/1986
Colleen A. Regan	Voluntary Surrender	09/22/1983	12/31/1991
Colleen Elizabeth Woolley	Inactive	11/16/2011	12/31/2012
Colleen M Bacchus (Deloitte Tax)	Active	05/15/2002	12/31/2013
Colleen Marie Pyle	Inactive	09/02/1987	12/31/1987
Colleen P Cavanaugh (Citizen'S Republic Bancorp)	Active	N/A	12/31/2013
Colleen Schaar (Wj Investments, LLC)	Active	10/03/1996	12/31/2013
Coralee J Dahl	Retired	07/11/2008	12/31/2011
Cory Lee Demille (City Of Las Vegas)	Active	12/05/2001	12/31/2013
Cynthia Lee Murdock (Cynthia L. Murdock, CPA)	Active	09/22/1983	12/31/2013
Daniel Lee Woo	Deceased	06/03/1976	12/01/1992
David C. Lee (Laventhal & Horwath)	Revoked/Admin Non-Compliance	09/09/1982	12/31/1988
David Lee Bancroft (Nelson & Bancroft)	Voluntary Surrender	06/03/1976	12/31/1982
Deborah Lee Doucette (Justin Time Business Enterprises)	Active	03/18/1997	12/31/2013
Dileep K. Makhija (Visa Inc.)	Active	11/14/2008	12/31/2013
E. Malcolm Greenlees	Inactive	02/21/1974	12/31/1987
Edward Lee Demosthenes (Grant Thornton)	Active	09/19/2008	12/31/2013
Erin Kathleen Jones (Mark Bailey And Co., Ltd.)	Active	03/16/2011	12/31/2013
Forrest Lee Thornhill	Voluntary Surrender	01/27/1961	12/31/1966
Garrison G. DeLee (9100 Wilshire Blvd)	Inactive	01/29/1981	12/31/1984
Gregory M Headlee (Southwest Gas Corporation)	Active	09/19/2008	12/31/2013
Hilary Lee McKechnie (Gohh)	Active	09/22/2004	12/31/2013
Jerry Lee Davis	Deceased	N/A	12/01/1990
Jerry Lee Tomlinson (9186 Forest Lane)	Revoked/Admin Non-Compliance	08/09/1984	12/31/1985
Jillian Eileen Trimmer	Active	11/14/2012	12/31/2013
Joelee Holdaway (Tompkins and Peters CPAs, P.C.)	Active	07/17/2012	12/31/2013
John Edward Leeming (State Of Nv Gcb)	Active	04/19/1989	12/31/2013
John S Lee (John S. Lee, CPA)	Active	03/23/2007	12/31/2013
Joleen L. Legakes (Station Casinos, Inc.)	Voluntary Surrender	06/23/1994	12/17/2010
Joyce Suk-Ling Lee (Lee Accounting Services, LLC)	Active	07/17/2002	12/31/2013



Search License Database

(enter last name or firm name)

>> enter name here

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Nevada CPA Licensee Information

Aaron Lee
Piercy Bowler Taylor And Kern
6100 Elton Ave., Ste. 1000
Las Vegas, NV 89107

License #: CPA-4971
Current Status: Active

Original License Date: 01/19/2010
Valid Through 12/31/2013

2013 CPE Hours Required: 28.8
Must include 2.0 hours in Ethics
Peer Review Compliance Required: 2015

For more information
regarding this Licensee
contact the Nevada State Board

Phone: 775 786-0231
Email: cpa@nvaccountancy.com



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License Status Definition:

Active - The licensee is current and in good standing. The licensee can engage in the practice of public accountancy prior to the license expiration date.

NEW HAMPSHIRE

<p>Experience Requirement:</p>	<p>Experience may be gained in any combination of the following areas: accounting, auditing, financial statements and reports, attest, management advisory, financial advisory, tax or consulting skills or equivalent experience.</p> <p>Public: For applicants with a baccalaureate degree, 2 years. For applicants with a master's degree in accounting, taxation, finance, or business administration, 1 year. After July 1, 2014, only 1 year for all applicants (Attachment A).</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: New Hampshire requires NASBA's form NHBOA-3A which must be signed by a U.S. CPA, CPA or CA from Australian, CA from Canada, Ireland or New Zealand, or a Contadores Publicos Certificado (CPA) from Mexico. (Attachment B).</p> <p>Verification: NASBA verifies CPA status.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

EXPERIENCE

Experience gained in Public Accounting, Government or Private Practice or a combination of any are considered acceptable by the New Hampshire Board.

- Bachelor's degree – four-year college degree
 - Two years (12 calendar months) of experience
- Master's degree in Accounting, Taxation, Finance, or Business Administration
 - One year (12 calendar months) of experience

Note:

- Full time experience – each year must be at least 1,500 hours in accounting and/or audit skills.
- Non full-time experience – each year must be 2,080 hours with 1,500 hours in accounting and/or audit skills. Only experience gained within six years immediately preceding the date application is received is acceptable for two year requirement and five years for one year requirement.

Experience must be verified by one of the following:

- CPA from U.S.
- CPA or CA from Australia
- CA from Canada, Ireland and/or New Zealand
- Contadores Publicos Certificado (CPC) from Mexico

Source: <http://nasba.org/licensure/nasbalicensing/new-hampshire/>



Instructions for the Experience Verification : Form 1 (NHBOA-3A)

- Form must be printed on the company letterhead of the firm submitting the information.
- Form must be completed by the same supervisor/verifier who signs the employment verification form.
- Upon receipt, upload the form into your online application.

Must be printed on letterhead of the firm submitting information

Date

New Hampshire Joint Board
57 Regional Drive
Concord, NH 03301

RE: Experience Verification Letter for

Dear Members of the Board:

I have read RSA 309-B:5, IX and understand it is my responsibility as a:

- Certified Public Accountant from the United States; or a
- Certified Public Accountant or Chartered Accountant from Australia; or a
- Chartered Accountant from Canada or Ireland; or a
- Contadores Publicos Certificado from Mexico.

To professionally prepare the above named individual to enable this person to meet those experience requirements. This experience should make an individual proficient in the practice of public accounting.

I hereby attest to the fact that I have read RSA 309-B:5, IX, understand its requirements and certify that the above named individual has obtained the full experience or partial experience, from my organization to meet those requirements, and has demonstrated to me personally that they have been proficient in their performance.

Printed Name

Signature & Title

Mailing Address



Instructions for the Experience Verification : Form 2 (NHBOA-3A)

- This form is to be completed by the individual who supervised your work and must be one of the following:

- * CPA from U.S.
- * CPA or CA from Australia
- * CA from Canada, Ireland and/or New Zealand
- * Contadores Publicos Certificado (CPC) from Mexico

Note: By administrative rule: (e) For purposes of (c) and (d) above, no experience shall be counted being under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder unless such licensee has the authority to review, direct and evaluate on a continuing basis the accounting activities of those who are under the licensee's professional accounting control.

- The verifying CPA must have been active during the the entire period of employment being attested on this form. Experience gained under an inactive/expired CPA should not be listed on this form.
- Forward this form to the supervising CPA for completion.
- Upon receipt, upload this form into your online application.

Experience Verification Form

RE: Application of _____

Dates of Employment: From: _____ To: _____

Candidate Worked Full Time Part Time

CPA OR CHARTERED ACCOUNTANT VERIFYING INFORMATION

- | | |
|---|---|
| <input type="checkbox"/> Certified Public Accountant (US) | <input type="checkbox"/> Certified Public Accountant (Australia) |
| <input type="checkbox"/> Chartered Accountant (Canada) | <input type="checkbox"/> Chartered Accountant (Australia) |
| <input type="checkbox"/> Chartered Accountant (Ireland) | <input type="checkbox"/> Contadores Publicos Certificado (Mexico) |

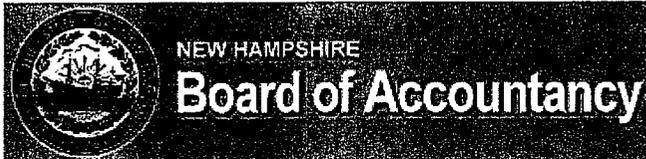
State, Country or Province where supervisor holds/held license: _____

	Column for Candidate with Bachelors Degree	Column for Candidate with Masters Degree
# of Hours in Audit, Review, Financial Statement or any Report Function		
# of Hours in Management Advisory Services		
# of Hours in Financial Advisory Services		
# of Hours in Consulting Services		
# of Hours in Preparation of Tax Returns		
# of Hours in Furnishing Advice on Tax Returns		
# of Hours in Furnishing Advice on Tax Matters		
Total Number of Hours Above		
Other Hours (Administrative, CPE, Vocation, Etc.)		

I make the above statements with full knowledge that the person referred to is making application for licensure to the State of New Hampshire as a Certified Public Accountant.

Printed Name: _____

Date: _____ Written Signature _____


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NH Online Search Results

	Last Name	First Name	Middle Name	Jurisdiction	License Num	License Status
view	LEE	BYUNG JIN		NH	04959	ACTIVE
view	LEE	CHANG JAE		NH	05060	ACTIVE
view	LEE	CHERRY CHIU-IU		NH	05888	ACTIVE
view	LEE	CHRISTOPHER	A	NH	04490	LAPSED
view	LEE	CHUN WAI SIMON		NH	04960	ACTIVE
view	LEE	DAVID	P	NH	01793	LAPSED
view	LEE	DIANE		NH	03469	LAPSED
view	LEE	GLADYS JIA	Y	NH	04271	LAPSED
view	LEE	GORDON	M	NH	02978	LAPSED
view	LEE	JASON RENALDO		NH	05480	ACTIVE
view	LEE	JUNG	E	NH	02903	ACTIVE
view	LEE	JUNG HOON		NH	04812	LAPSED
view	LEE	KIBOK		NH	04961	ACTIVE
view	LEE	KIT-YING		NH	05194	ACTIVE
view	LEE	KYOUNG	E	NH	04246	LAPSED
view	LEE	MARY KAY		NH	04541	LAPSED
view	LEE	PHONG		NH	04106	ACTIVE
view	LEE	SUNG HAI HYSAN		NH	05807	ACTIVE
view	LEE	SZU-LIN		NH	06069	ACTIVE
view	LEE	VIONNA	O	NH	06463	ACTIVE
view	LEE	VIVIAN MO YIN		NH	03703	LAPSED
view	LEE	WAN LING		NH	04015	LAPSED
view	LEE-GILLIGAN	JOSEPH	B	NH	02385	ACTIVE
view	LEEDS	CHRALES	A	NH	00011	LAPSED
view	LEES	THOMAS	W	NH	01979	LAPSED

 Results Per Page:

The New Hampshire Online Lookup is a service of the New Hampshire State Board of Accountancy and provides CPA licensee information that is currently available to the State of New Hampshire. All information available on this website is compiled from the data supplied by the state board of accountancy. NASBA assumes no responsibility or liability for the accuracy or completeness of such information and the user assumes all risk in the use of such. Contacting the State Board by email or phone is suggested when accuracy must be directly proven.



About

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INDIVIDUAL

NAME: JUNG E LEE	
STATE OF LICENSE: NH (State Info)	
Address:	Business
	IRVINE, CA
License/Certificate Number: 02903	
Type of License:	CPA
Registration Number:	
License/Certificate Status:	ACTIVE
CPA License Issue Date:	*****
CPA License Expiration Date:	*****

The New Hampshire Online Lookup is a service of the New Hampshire State Board of Accountancy and provides CPA licensee information that is currently available to the State of New Hampshire. All information available on this website is compiled from the data supplied by the state board of accountancy. NASBA assumes no responsibility or liability for the accuracy or completeness of such information and the user assumes all risk in the use of such. Contacting the State Board by email or phone is suggested when accuracy must be directly proven.

NEW JERSEY

<p>Experience Requirement:</p>	<p>Experience must be gained in the areas of auditing and accounting and may also be gained in tax services, management services, bookkeeping service or equivalent work.</p> <p>Public: 1 year (1,750 hours) of full-time or part-time employment. Experience must be gained within 2 consecutive years (Attachment A).</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A notarized experience form is required for all types of experience and is signed under penalty of perjury. The form must be accompanied by a letter on company letterhead from the supervisor (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup and verbal and/or written confirmation with the licensing board.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>The Board reviews all applications for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website includes information on how to file a consumer complaint (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

- (1) At least 24 semester hours in accounting at the undergraduate level or the graduate level, which included coursework in financial accounting, auditing, taxation and management accounting; and
 - (2) At least 24 semester hours in business courses (other than accounting courses) at the undergraduate level;
- iv) The applicant has earned a baccalaureate or higher degree from an educational institution which has been granted level one accreditation from the Middle States Association of Colleges and Schools, Commission on Higher Education or any other regional accrediting agency with standards that are substantially similar to the standards utilized by the Middle States Association of Colleges and Schools, Commission on Higher Education. The applicant shall have completed the following:
- (1) At least 30 semester hours in accounting, which included coursework in financial accounting, auditing, taxation and management accounting; and
 - (2) At least 24 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.
- c) An applicant qualifying to take the Certified Public Accountant Examination pursuant to the provisions of (b)1 above shall not be issued a license until successful completion of at least 150 semester-hours of education, as set forth in (b)2 above. The 150 semester-hours of education requirement shall not apply to an applicant who obtained a baccalaureate degree or its equivalent prior to July 1, 2000 and was qualified for licensure prior to such date.
- d) An applicant for a Certified Public Accountant's license who meets the requirements of (b) or (c) above to the Board's satisfaction shall be granted admission to sit for the Certified Public Accountant Examination.
- e) An applicant who has passed all parts of the Certified Public Accountant Examination shall furnish evidence of one year of intensive and diversified experience in the practice of public accounting or its equivalent under the supervision of a Board licensee or an individual who is entitled to practice as a certified public accountant in this State as provided in N.J.A.C.13:29-4. Experience shall be obtained in full-time regular employment based on a minimum of 1,750 hours per year. Part-time experience shall be considered equivalent if acquired within two consecutive years and in no less than the same amount of hours required for full-time experience. Experience shall be considered intensive and diversified if experience is acquired in the areas of auditing or accounting. Such evidence shall take the form of a notarized affidavit on the employer's letterhead

New Jersey Office of the Attorney General
Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, Newark, NJ 07102
Phone Number: (973) 504-6380

Instructions to Employers

The enclosed statement of experience has been designed to simplify evaluation of a certified public accountant (CPA) candidate's experience in public accounting, industry or government.

Please complete this form carefully. To the best of your ability, please indicate in the appropriate column the percentage of the time spent by the candidate in any applicable area. The percentage column in each section ***must total 100%***.

In addition, feel free to use additional sheets to list or relate any other experience which may not have been covered on the form.

The Board thanks you for your cooperation in its efforts to ensure that candidates for certification meet the statutory requirements to practice as a CPA in the State of New Jersey.

Note

A letter of transmittal, on company letterhead, must accompany each statement of experience.

Enclosures



New Jersey Office of the Attorney General
 Division of Consumer Affairs
 New Jersey State Board of Accountancy
 124 Halsey Street, 6th floor, P.O. Box 45000
 Newark, New Jersey 07101
 (973) 504-6380



Statement of Experience

This form is to be completed by the candidate's employer and mailed directly to the board at the address given above.

Is the applicant applying: (check one) By Examination By Reciprocity

Full name of applicant _____
First Middle Last

Address _____
Street City State ZIP code

Experience Record: N.J.S.A. 45:2B-51 sets forth the general criteria for fulfilling the experience requirements. Board regulations require that experience must be obtained either through regular full-time employment, or part-time experience acquired within two consecutive years and in no fewer hours than the number of hours required for full-time experience. All experience must be earned after acquiring a baccalaureate degree.

Name of employer: _____

PERIOD OF EMPLOYMENT

From	To	Approximate number of hours per week
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____

APPLICANT'S JOB CLASSIFICATION WHILE IN YOUR EMPLOYMENT

From	To	Job classification
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____

Is the applicant related to you? Yes No (If "Yes," explain the relationship.)

Please indicate the following information for government or Internal Revenue Service experience:

Grade Level	Months employed at this level
_____	_____
_____	_____
_____	_____
_____	_____

Certification of Employment

Employers: Submit this statement of experience with a letter of transmittal on company or firm stationery. You may include any additional material not covered by this form, which describes other qualifying experience or supplements information on the form.

I certify under penalty of perjury under the laws of the State of New Jersey that the above-named applicant:

- (a) has been employed by me or my firm for the periods indicated herein, and
- (b) in the course of such employment has obtained the experience as indicated above.

Name _____ Title _____

Company _____ Telephone number _____
(include area code)

Business address _____

Accounting license number _____ State of issuance _____

Signature Date

Sworn and subscribed to before me this

_____ day of _____, _____.

Name of Notary Public Signature of Notary Public

My commission expires _____

County _____ State _____





THE STATE OF NEW JERSEY

DEPARTMENT OF LAW & PUBLIC SAFETY

DIVISION OF CONSUMER AFFAIRS

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DIVISION OF CONSUMER AFFAIRS



OAG Home

Eric T. Kanefsky
Director

Division of Alcoholic Beverage Control

Division of Consumer Affairs

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Click on the letter that begins the topic you are looking for.
 For example, if looking for "**Lempel**", click the letter "**L**".

A			
Alburtus, William	Unlicensed	Final Decision & Order	12/22/1998
Aliotta, Anthony	Lic. # 20CC00500000	Final Decision & Order	10/08/1998
Arizechi, Michael	Lic. # 20CC02274500	Consent Order	08/07/2001
Arons, Mitchell	Lic. # 20CC01857300	Final Order	11/21/1997
Top			
B			
Baker, Charles	Lic. # 20CC00392800	Consent Order and Agreement	06/18/1997
Basalyga, John	Lic. # 20CC00556000	Final Order Of Discipline	01/20/1999
Basroon, Martin	Lic. # 20CC00584200	Final Order Of Discipline	08/16/2001
Becerra, Renaldo	Unlicensed	Consent Order	06/10/2005
Beddow, Dewey A.	Unlicensed	Consent Order	04/21/2005
Bekritsky, Stanley	Lic # 20CC01230600	Consent Order	05/07/2008
Benedict, William	Unlicensed	Consent Order	07/28/2005
Bent, Michael	Lic. # 20CC01349900	Consent Order	11/30/1999
Birnberg, Charles	Lic. # 20CC01184000	Consent Order	08/03/2006
Bolton, Robert A.	Lic. # 20CP00077900	Consent Order	07/08/2003
Boscia, Joseph	Lic. # 20CP00078600	Consent Order	06/23/2005



New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, P.O. Box 45000
Newark, New Jersey 07101
(973) 504-6380

Complaint Process

As a unit of the Division of Consumer Affairs, the New Jersey State Board of Accountancy (Board) takes its responsibilities seriously. A copy of the complaint will be forwarded to the licensee with a cover letter from the Board requiring a detailed written response to the allegations in the complaint. Once that response has been received, it will be reviewed and a disposition may be recommended. If the Board needs additional information, the licensee may be required to appear to answer questions concerning the matter.

Please be advised that any information you supply on the complaint form may be subject to public disclosure. If an investigation into the matter is conducted, the information is subject to public disclosure only after the completion of the investigation. You are also advised that the completed complaint form is a "government record," which the Board may be obligated to provide to anyone making a request pursuant to the Open Public Records Act (OPRA).

The disposition of the matter may take several months. Please understand that the Board can only take formal action if it finds sufficient basis that the licensee violated State laws or regulations. If the Board determines that formal action is required, the matter will be referred to the office of the Attorney General. In that case, formal charges may be filed against the licensee and the licensee will be given an opportunity to defend himself or herself. This process can take a considerable period of time.

If the complaint involves a dispute over fees, please be advised that the Board has limited jurisdiction over fees charged by professionals. If the Board determines that there is insufficient basis to pursue disciplinary action, but determines that the matter involves a fee dispute, your complaint may be referred to the Alternative Dispute Resolution (ADR) Unit of the Division of Consumer Affairs. The ADR is a free mediation service that can be helpful in resolving such matters.

Until a final determination has been made, the Board is not permitted to disclose information regarding the matter. You will be notified in writing when a final determination has been made.



New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, P.O. Box 45000
Newark, New Jersey 07101
(973) 504-6380

Complaint Form

Please print clearly.

Please be advised that any information you supply on this complaint form may be subject to public disclosure. If an investigation into the matter is conducted, the information is subject to public disclosure only after the completion of the investigation. You are also advised that the completed complaint form is a "government record," which the Board may be obligated to provide to anyone making a request pursuant to the Open Public Records Act (OPRA).

Consumer Information

Complaint Reported Against

NAME: _____

NAME: _____

ADDRESS: _____

BUSINESS NAME: _____

CITY: _____

ADDRESS: _____

STATE: _____ ZIP CODE: _____

CITY: _____

HOME TELEPHONE NUMBER: _____

STATE: _____ ZIP CODE: _____

WORK TELEPHONE NUMBER: _____
(include area code)

TELEPHONE NUMBER: _____

FAX NUMBER: _____
(include area code)

TITLE: _____
(include area code)

E-MAIL ADDRESS: _____

LICENSE NUMBER (IF KNOWN): _____

DATE: _____

DATES OF TREATMENT/SERVICE:

FROM: _____ To: _____

1. What is the relationship between the complainant and the consumer or patient?

- Self
- Parent
- Friend
- Legal Guardian

- Spouse
- Son/Daughter
- Brother/Sister
- Other (please specify) _____

2. Please provide the following information about the consumer or patient if he or she is someone other than the complainant.

Name: _____ Date of birth: _____
Month Day Year

Address: _____
Street address City State ZIP code

Home telephone number: _____ Work telephone number: _____
(include area code) (include area code)

3. Please provide the following information about any other practitioner or licensee involved in the matter about which you are filing a complaint.

Name: _____

Title: _____ License number: _____

Address: _____
Street address City State ZIP code

Telephone number: _____
(include area code)

Name: _____

Title: _____ License number: _____

Address: _____
Street address City State ZIP code

Telephone number: _____
(include area code)

4. Please provide the following information about anyone who was a witness to the matter about which you are filing a complaint.

Name: _____

Address: _____

Daytime telephone number: _____ Evening telephone number: _____
(include area code) (include area code)

Name: _____

Address: _____

Daytime telephone number: _____ Evening telephone number: _____
(include area code) (include area code)

5. What is the nature of the complaint? *(Please check all that apply and provide any additional comments on a separate sheet of paper.)*

- | | | |
|---|---|---|
| <input type="checkbox"/> Administrative/Recordkeeping | <input type="checkbox"/> Advertising | <input type="checkbox"/> Fees/Billing Practices |
| <input type="checkbox"/> Fraud | <input type="checkbox"/> Incompetence | <input type="checkbox"/> Insurance Fraud |
| <input type="checkbox"/> Professional/Occupational Misconduct | <input type="checkbox"/> Sexual Misconduct | <input type="checkbox"/> Substance Abuse/Impairment |
| <input type="checkbox"/> Unlicensed Practice | <input type="checkbox"/> Briefly explain the problem if it is not listed above: _____ | |

6. Please describe the facts of your complaint in the order in which they happened. Please print clearly. You may use additional sheets of paper if they are needed.

7. Please describe any action taken to resolve this matter prior to contacting the Board. Please print clearly. You may use additional sheets of paper if they are needed.

All complaints must be accompanied by **readable copies** (NO ORIGINALS) of any complaint-related contracts, bills, receipts, canceled checks, correspondence or any other documents you feel are related to your complaint.

8. I certify that the statements made by me in this complaint are true and any documents attached are true copies. I am aware that if any statements made by me are willfully false, I am subject to punishment.

Signature*

Date

Return to:

Division of Consumer Affairs
New Jersey State Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

* This certification must be signed by the person who has completed this form.

NEW MEXICO

<p>Experience Requirement:</p>	<p>Experience shall include providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must be obtained over a period of no less than 1 year and no more than 3 years.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience verification form is required for all types of experience and must be signed by a verifying CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through written certification from the licensing board.</p> <p>Opinion: Not required. However, a signer may elect to check “no” when answering a question under Section II of the work experience form which asks “With respect to the character of this candidate, I recommend this person for licensure as a Certified Public Accountant.” Additionally, the signer may submit a separate letter explaining the candidate’s quality of work if needed.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes definitions of public accountancy and the Board’s basic responsibilities (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

WORK EXPERIENCE VERIFICATION FORMEXPERIENCE REQUIREMENT

An applicant for initial issuance of a certified public accountant certificate shall show that he has had at least one year of experience. This experience shall include providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills as verified by a certified public accountant who meets requirements prescribed by the board. The experience is acceptable if it was gained through employment in government, industry, academia, or public practice. [1999 Public Accountancy Act, Section 8(H)]

Applicants shall have their experience verified by an active, licensed CPA as defined in the Act or by an active, licensed CPA from another state. One year of experience shall consist of full or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2000 hours of performance of services described above. [Board Rule: 16.60.3.9 NMAC]

INSTRUCTIONS FOR COMPLETING THIS FORM

Applicants: Complete Section I of the enclosed form and forward it to an active, licensed CPA for verification. If you had multiple CPAs that can verify your experience, the most recent should complete the form. The CPA should return it to you in a sealed envelope. Include the sealed envelope in your completed application packet. If experience was obtained from more than one entity, make a copy of this form and complete a Work Experience Verification Form for each entity.

Verifying CPAs: Please complete Section II of the enclosed form and return it to the applicant in a sealed envelope with your signature on the back. Any exceptions to the candidate's quality of experience, character, or fitness for service in the professional capacity of a CPA should be directed to the Board under separate cover.

SECTION I*To be Completed by the Applicant*CANDIDATE INFORMATION

Last Name	First Name	MI	Other Name(s) Used
Date of Birth (MM/DD/YYYY)		Social Security Number	

EMPLOYER INFORMATION

Employer Name			
Street or P.O. Box	City	State	Zip Code
Position Held	Dates of Employment:	From	To

Position was (check one) Part time Full time

EMPLOYER CATEGORY (select one)

- Client practice of public accountancy
- Commercial enterprise/industry
- Education
- Government
- Law firm
- Other (specify) _____

I _____, swear or affirm under the penalty of perjury that all information
 PRINT NAME
 contained herein is true, correct, and complete to the best of my knowledge, information, and belief. I understand that any material misrepresentation or material omission of fact in this document is grounds for denial, suspension, or revocation of the CPA license that I am seeking.

Signature _____

Date _____

SECTION II

To be Completed by the Verifying CPA

Position Held by Candidate _____ Dates of Employment: From ____/____/____ To ____/____/____

Length of Experience (years/months/days) _____

Experience was (check one) Part time Full time

I verify that this candidate demonstrated high standards of professional competence in the following areas (check all that apply):

- Accounting
- Attest
- Consultation on tax matters
- Preparation of financial statements and reports
- Consultation, design and/or implementation of computer software involving accounting and auditing
- Management advisory
- Financial advisory
- Consulting
- Preparation of tax returns
- Other (describe) _____

Please check the appropriate answer for each of the following questions:

YES NO During this time, I observed the candidate and I believe the candidate's independence on non-routine accounting matters, integrity on professional issues, and ability to learn and stay abreast of important accounting pronouncements was demonstrated.

YES NO With respect to the character of the candidate, I recommend this person for licensure as a Certified Public Accountant.

YES NO During the time that I observed the applicant I was actively licensed for a minimum of one year.

Name of CPA (please print or type)

Position or Title

Certificate Number and State of Issuance

Employer Name

Telephone Number

Address

Signature of CPA

Date



New Mexico Regulation and Licensing Department
BOARDS AND COMMISSIONS DIVISION
New Mexico Public Accountancy Board
 5200 Oakland Avenue, NE ▪ Suite D ▪ Albuquerque, New Mexico 87113
 (505) 222-9850 ▪ Fax (505) 222-9855 ▪ www.rld.state.nm.us/boards

**INTERSTATE NOTIFICATION OF
 VERIFYING CPA'S LICENSE**

This form authorizes state boards of accountancy to exchange information regarding the licensure status of the applicant's verifying CPA. *You are encouraged to contact the accountancy board that will complete this form to determine if processing fees will be assessed.* You must complete the personal information in Section I, and your verifying CPA must complete the information in Section II and sign the form. Forward the form to the appropriate state board for completion. *The respective board will, in turn, complete the remainder of the form and mail it directly to the New Mexico Public Accountancy Board at the above address.*

SECTION I – PERSONAL INFORMATION

To Be Completed by the Applicant

Last Name	First Name	MI	Other Name(s) Used
Street or P.O. Box	City	State	Zip Code
Date of Birth (MM/DD/YYYY)	Social Security Number		

SECTION II – VERIFYING CPA INFORMATION

To be Completed by the Verifying CPA

Name as it Appears on Certificate	Certificate Number	State of Issuance
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I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the New Mexico Public Accountancy Board to complete an application filed with that agency for the above-named applicant.

CPA Signature	Date
---------------	------

THE REMAINDER OF THIS FORM IS TO BE COMPLETED BY STATE BOARDS OF ACCOUNTANCY ONLY.

SECTION III – LICENSURE STATUS OF THE APPLICANT'S VERIFYING CPA

Is the CPA currently licensed in your state? [] YES [] NO

Indicate the dates that he/she has been actively licensed to practice accounting:

From: ____/____/____ To ____/____/____.

If not currently licensed, indicate below the requirements to be met for issuance or reinstatement.

OFFICIAL SIGNATURE OF VERIFYING BOARD

Board/Agency

BOARD SEAL REQUIRED

Name of Board Representative Printed Name

Board Representative Signature

Search Results

1. For a more detailed view of a licensee's background, click on the licensee name from the alphabetical list below. Results will open in a new window.
2. Click the numbers below the grid to see additional pages of licensees.
3. To return to the Search page, use either the **New Person Search** button or the **New Facility Search** button below. *Do not use your browser's back button.*

Name	License #	Profession	License Type	Status	Address
Jones, Ashley M.	6502	Accountancy	Certified Public Accountant	Active	
Jones, Audra R.	6631	Accountancy	Certified Public Accountant	Active	
JONES, BLAINE M.,	2013	Accountancy	Certified Public Accountant	Cancelled	
Jones, Brent C.	4625	Accountancy	Certified Public Accountant	Cancelled	
Jones, Bryan Steele, III	4628	Accountancy	Certified Public Accountant	Active	
Jones, Charles R.	1543	Accountancy	Certified Public Accountant	Cancelled	
Jones, Deborah G.	2598	Accountancy	Certified Public Accountant	Active	
Jones, Deborah J.	2023	Accountancy	Certified Public Accountant	Active	
Jones, Gayland R.	5461	Accountancy	Certified Public Accountant	Cancelled	
Jones, George P.	6592	Accountancy	Certified Public Accountant	Active	
JONES, GORDON D.,	617	Accountancy	Certified Public Accountant	Cancelled	
Jones, Gordon M.	3752	Accountancy	Certified Public Accountant	Cancelled	
Jones, Grady V.	2139	Accountancy	Certified Public Accountant	Cancelled	
JONES, HENRY D.,	3261	Accountancy	Certified Public Accountant	Cancelled	
JONES, JEAN C.,	1815	Accountancy	Certified Public Accountant	Cancelled	
Jones, Jerry G.	5539	Accountancy	Certified Public Accountant	Active	
Jones, Judy K.	3096	Accountancy	Certified Public Accountant	Cancelled	
Jones, Julia W.	5885	Accountancy	Certified Public Accountant	Active	
Jones, Kaci W.	3331	Accountancy	Certified Public Accountant	Cancelled	
JONES, MICHAEL D.,	3442	Accountancy	Certified Public Accountant	Cancelled	
Jones, Michael E.	3136	Accountancy	Certified Public Accountant	Active	
Jones, Patsy Ann	4856	Accountancy	Certified Public Accountant	Inactive	
Jones, Paul C.	5682	Accountancy	Certified Public Accountant	Active	
Jones, Paul Q.	2268	Accountancy	Certified Public Accountant	Active	
JONES, R.H. ,	259	Accountancy	Certified Public Accountant	Cancelled	
Jones, Randy M.	3404	Accountancy	Certified Public Accountant	Active	
Jones, Reta D.	2269	Accountancy	Certified Public Accountant	Active	
Jones, Richard B.	4017	Accountancy	Certified Public Accountant	Cancelled	
Jones, Ryan W.	6548	Accountancy	Certified Public Accountant	Active	
JONES, TERRY L.,	1387	Accountancy	Certified Public Accountant	Cancelled	

Licensee Details

Demographic Information

Title: Ms.	First: Ashley	Middle: M.	Last: Jones	Suffix:
Name: Ashley M. Jones		Owner:		
Home State:				

Address Information

City:	State:	Zip:
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License Information

DBA: Ashley Jones	Profession: Accountancy	Type: Certified Public Accountant	Secondary:
Lic #: 6502	Issued: 11/1/2010	Expiry: 3/31/2014	Effective: 11/1/2010
Status: Active	Date: 11/1/2010	Renewed: 3/14/2013	Deg. Suff:
Reason: License Issuance	State: NM	Country: United States	LOA Issue:
Method: Examination	Appealed:	Result:	Effective:
			LOA Expiry:

Prerequisite Information

No Prerequisite Information

Education Information

No Education Information

Employment Information

No Employment Information

Specialty Information

No Specialty Information

Violation Information

No Violation Information

Discipline Information

No Discipline Information

Limits/Restriction Information

No Limits/Restriction Information

License Bond Information

No License Bond Information

License CSR Information

No License CSR Information

Respondent License Information

No Respondent License Information

CheckList Information

No CheckList Information

Accountancy: Overview

The Public Accountancy Board issues licenses to both certified public accountants (CPAs) and CPA firms to practice public accountancy in New Mexico.

Public accountancy refers to providing financial services such as auditing; preparing financial statements; management and financial advice; consulting; preparing taxes; and tax advice. CPAs work both in private and public sectors.

The Board sets professional and educational standards for CPAs for obtaining new licenses and for renewing licenses each year, and ensures CPA firms report peer reviews of their performance. The Board also investigates complaints from the public against CPAs and/or CPA firms and takes appropriate disciplinary action when professional and ethical standards are violated.

For more information contact:

Public Accountancy Board

5200 Oakland NE, Suite D

Albuquerque, NM 87113

(505) 222-9850

(505) 222-9855 Fax

accountancy.board@state.nm.us

Join our e-mail notification list

Click here to be put on the e-mail notification list of the Board. In your e-mail request, please tell us your name, e-mail address, and affiliation. We will send you meeting notices, plus occasional updates and news from the Board.

Source: <http://www.rld.state.nm.us/boards/Accountancy.aspx>

NEW YORK

<p>Experience Requirement:</p>	<p>Experience must include skills and competencies of a professional accountant in the areas of accounting, attest, compilation, management or financial advisory services, tax or consulting services to the satisfaction of the Board.</p> <p>Public: For applicants with 150 semester hours, 1 year of full-time experience. For applicants grandfathered in under the 120 semester hours, 2 years of full-time experience. For applicants that qualified for the exam with 15 years of experience in-lieu of the education requirements, 15 years must be documented.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, with full-time teaching experience at an accredited 4 year degree granted college or university with the certification of the accounting department chair or dean, who must be a licensed CPA.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: There are two forms required for all types of experience verification. The applicant must provide a notarized applicant experience record indicating places of employment (Attachment A). A notarized experience form must then be completed and submitted by the employer indicating types of work performed, percentage of duties, and dates of employment (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup, verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C). The Board website includes consumer information (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

Form 4	The University of the State of New York THE STATE EDUCATION DEPARTMENT Office of the Professions Division of Professional Licensing Services www.op.nysed.gov	DEPARTMENT USE ONLY Approved for Waiver _____ / ____ / ____ Initials Date Experience recommended to Board. <input type="checkbox"/> One year public <input type="checkbox"/> Two years public <input type="checkbox"/> Other _____ / ____ / ____ Initials Date
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Applicant Experience Record

Applicant Instructions

1. Complete **Form 4** in ink. Be sure to sign and date item 15 and send this form directly to the Office of the Professions at the address at the end of this form.
2. You must also complete Section I of **Form 4B** and forward it to each employer with whom experience is claimed for completion and submission directly to the Office of the Professions at the address at the end of form **4B**.

PLEASE NOTE: Experience is evaluated by the Board only upon successful completion of all four parts of the Uniform CPA Examination, and upon completion of the requisite length of experience. Do not file experience forms until these conditions have been met.

Section I: Applicant Information

1	Social Security Number _____ (Leave this blank if you do not have a U.S. Social Security Number)	2	Birth Date ____ / ____ / ____ mo. day yr.
3	Print Your Full Name As It Appears On Your Application for Licensure (Form 1) Last: _____ First: _____ Middle: _____		
4	Mailing Address (You must notify the Department promptly of any address or name changes.) Line 1: _____ Line 2: _____ Line 3: _____ City: _____ State: ____ Zip Code: _____ Country/Province: _____		
5	Telephone/E-Mail Address Daytime Phone _____ Area Code Phone Number E-Mail Address (Please print clearly) _____		

6 Have you ever changed your name? YES NO
 If Yes, please print former name(s): _____

7 Do you now hold, or have you ever held, a license or certificate to practice any profession including certified public accountancy in any jurisdiction? (If so, list below and attach other pages as needed. Be sure to have each state board where licensed or certified as a CPA complete a Form 3.) YES NO

Profession	License number	Jurisdiction
Profession	License number	Jurisdiction

8 Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court? YES NO

9 Are criminal charges pending against you in any court? YES NO

10 Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew a professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you? YES NO

11 Are charges pending against you in any jurisdiction for any sort of professional misconduct? YES NO

NOTE: If you answer "Yes" to any questions numbered 8-11, submit a letter giving a complete detailed explanation. Include copies of any court records (conviction records), and if you possess one, a copy of the "Certificate of Relief from Disabilities" or your "Certificate of Good Conduct."

14 CITIZENSHIP/IMMIGRATION STATUS:

Federal law limits the issuance of professional licenses, registrations and limited permits to United States citizens or qualified aliens. To comply with this Federal Law, complete this section of this form and check the appropriate box below which indicates your citizenship/immigration status.

I AM: (Check one box)

- A United States citizen or National.
- An alien lawfully admitted for permanent residence in the United States.
- An alien granted asylum under Section 208 of the Immigration and Nationality Act.
- An refugee granted asylum under Section 207 of the Immigration and Nationality Act.
- Non Immigrant (Temporarily in U.S.)
- An alien paroled into the United States under Section 212 (d)(5) of the Immigration and Nationality Act for a period of a least 1 year.
- An alien whose deportation is being withheld under Section 241 (b)(3) of the Immigration and Nationality Act.
- An alien granted conditional entry pursuant to Section 203 (a)(7) of the Immigration and Nationality Act as in effect prior to April 1980.

Please list Visa type or immigration status or attach a copy of your passport if you are not required to have a Visa to enter the United States: _____

If you are not a United States citizen, please enter your registration, VISA, or receipt number issued by the Immigration and Naturalization Service: _____

QUESTIONS ABOUT YOUR IMMIGRATION STATUS AND WHETHER OR NOT IT IS A QUALIFYING STATUS UNDER FEDERAL LAW SHOULD BE DIRECTED TO THE U.S. CITIZENSHIP AND IMMIGRATION SERVICES USCIS (NCSC) BY CALLING 1-800-375-5283, OR VISIT THEIR WEB SITE AT WWW.USCIS.GOV.

15 AFFIDAVIT WITH ACKNOWLEDGMENT (Notarization required.)

APPLICANT

I, being duly sworn, declare and affirm that the statements made in this application, including accompanying documents, are true, complete and correct. I understand that any false or misleading information in, or in connection with, my application may be cause for denial or loss of licensure and may result in criminal prosecution.

Signature of the applicant: _____

NOTARY

State of _____ County of _____

On the _____ day of _____ in the year _____ before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to this application and acknowledged to me that he/she executed the application and swore that the statements made by him/her in the application and all supporting materials are true, complete, and correct.

Notary Public signature _____

Notary ID number _____

Expiration date _____ / _____ / _____
Month Day Year

Notary Stamp

RETURN DIRECTLY TO: _____

New York State Education Department, Office of the Professions, Division of Professional Licensing Services, CPA Unit, 89 Washington Avenue, Albany, NY 12234-1000.

The University of the State of New York
 THE STATE EDUCATION DEPARTMENT
 Office of the Professions
 Division of Professional Licensing Services
 89 Washington Avenue
 Albany, NY 12234-1000

Instructions for Completing Certification of Employer Form 4B

NOTE: Send these instructions to each employer with Form 4B. This sheet may be photocopied.

What is acceptable experience? An applicant must present evidence, satisfactory to the State Board for Public Accountancy, of full-time experience providing accounting services or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills under the supervision of a certified public accountant licensed in one of the U.S. jurisdictions or a public accountant licensed in New York State. Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution.

Full-time employment is considered to be a 5-day, 35-40 hour week, excluding overtime. Acceptable part-time (no less than 20 hours per week) experience will be considered on the basis of one week of experience for every two weeks worked.

How much experience must be certified on Form(s) 4B?

- **Applicants for licensure by endorsement of a CPA license issued in another state or an acceptable foreign credential** - must document 4 years of full time experience (or the part-time equivalent as described above) since the out of state license was issued and within the last 10 years. Applicants who hold a license issued by another state or foreign jurisdiction that can not document 4 years of acceptable experience are not eligible for licensure by endorsement and will be processed as an initial applicant for licensure.
- **Applicants for an initial license who meet NYS' 150 semester hour education requirements** - must document at least 1 year of acceptable full-time experience (or the part-time equivalent as described above).
- **Applicants for an initial license who are grandfathered under NYS' 120 semester hour education requirements** - must document at least 2 years of acceptable full-time experience (or the part-time equivalent as described above) unless the applicant submits acceptable transcripts and is approved as meeting the 150 semester-hour education requirements, thereby qualifying for a 1 year reduction in the experience requirement.
- **Applicants for an initial license based on 15 years of experience in lieu of meeting the education requirements** - must document at least 15 years of acceptable full time experience (or the part-time equivalent as described above).

Instructions for Self-Certification of Experience

Applicants Who Hold a CPA License Issued by Another State Only

An applicant for licensure in New York, **who is licensed in another state**, may certify his/her own experience on Form 4B if:

1. he/she is working in private industry, government, or a not for profit **and** he/she **does not** have a US licensed CPA supervisor; **or**
2. he/she is working as a sole proprietor of a CPA firm in a state other than New York.

To self-certify experience on Form 4B the applicant must:

- provide his/her personal information in Section I: Applicant Information; and
- provide his/her professional credentialing information in Section II, Item 1; and
- detail his/her experience in Section 2, Items 2 - 7; and
- sign the affidavit at the end of the form in front of a notary public.

Instructions for Completing Item 7A-K

All Applicants

Indicate the approximate percentage of the applicant's time devoted to each category. The overall objective of assignments should generally determine the category.

A. Independent Audit: Includes experience where the applicant was involved:

1. in examining financial statements of clients where the application of generally accepted auditing standards has been employed for the purpose of expressing an opinion that the financial statements are presented in accordance with generally accepted accounting principles; or

2. in examining financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed, including Reviews as defined by SSARS 1.

The preparation of a client's related income tax returns and management letters by the applicant who **participated** in the examination of the financial statements may also be included in this category. Involvement in the examination of the financial statement is mandatory for including these tax preparation and management letter activities in the audit category.

B. Internal, Management, or Government Audit: Includes all audit activities that are not conducted independently or to determine that financial statements are presented in accordance with generally accepted accounting principles, such as:

1. objective analysis of internal controls and evaluation of risk related to an organization's governance, operations and information systems;
2. structured review of the efficiency/effectiveness of an organization's systems and procedures;
3. review of corporate or individual tax returns on behalf of a governmental entity;
4. any audit activities conducted by an employee of a governmental entity.

C. Financial Statement Preparation (including SSARS 1 compilations): The independent preparation of financial statements from the books of account without audit, including compilations as defined by SSARS 1, and performing related services in which the applicant has demonstrated a knowledge of generally accepted accounting principles. A limited set of tax related activities (for example: preparation of accountings for estates and fiduciaries and related tax returns, etc.) may be included in this category.

D. Forensic Accounting: The application of accounting skills at a level to determine issues such as: fraud; criminal investigations; estimates of losses, damages and assets related to potential legal cases.

E. Bookkeeping Services: Preparing books of original entry, preparing payrolls, checks, and posting to subsidiary ledgers. Posting to the client's general ledger in connection with preparing financial statements should be classified as bookkeeping services.

F. Tax Preparation or Tax Advice:

1. Preparing corporation, fiduciary, partnership and individual tax returns from information compiled by others, or from unaudited data furnished by clients.
2. Preparing payroll tax reports, sales and similar tax returns.
3. Researching tax law; tax planning for clients; preparing protests, Tax Court petitions, and briefs; and representing clients before taxing authorities.
5. Examining tax returns.
6. Providing information and advice on tax issues to clients or an employer.
7. Estate planning for clients.

G. Management Advisory Services:

1. Designing and installing accounting, cost or other systems for a client or employer, when not related to an extension of auditing assignments.
2. Any other management advisory services provided for a client or employer.

H. Financial Advisory Services: Includes a range of financial analysis and advice for either a client or employer including:

1. financial management activities;
2. pension management;
3. securities analysis.

I. Consulting:

1. Business valuation.
2. Mergers and acquisitions.
3. Client Training on accounting systems.

J. Teaching College Accounting: Preparation and delivery of accounting courses for academic credit at a regionally accredited 4 year degree granting college or university. Teaching by a full-time faculty member is considered to be full-time during the semester of course delivery. Adjunct faculty must deliver 9 or more credits of course work per semester to be considered "full-time." Teaching assignments must be certified by an accounting department chair or Dean who is licensed as a CPA.

K. Other: Any other services for a client or employer that does not fit in the categories above.

Certified Public Accountant Form 4B

The University of the State of New York
 THE STATE EDUCATION DEPARTMENT
 Office of the Professions
 Division of Professional Licensing Services
 www.op.nysed.gov

Certification of Employer

Applicant Instructions: Complete Section I before sending the complete form along with a copy of Form 4BInst to your employer. Use a separate Form 4B for each employer you listed on Form 4 or 4E. Ask your employer to complete Section II and send the entire form directly to the address at the end of this form. Photocopy this form as needed. **This form will not be accepted if returned by the applicant.**

Section I: Applicant Information

Print Name As It Appears On Your Application for Licensure (Form 1)

Last

 First

 Middle

Social Security Number:

 (Leave this blank if you do not have a U.S. Social Security Number)

Birth Date: Month

 Day

 Year

Section II: Certification of Employer

Instructions to employer: Complete this section to furnish the following information to the New York State Board for Public Accountancy to determine whether the applicant satisfies the experience requirement of Section 70.2 of the Commissioner's Regulations. Sign and date the affidavit and submit the entire form to the Office of the Professions at the address at the end of the form. **Your signature on this form must be notarized by a Notary Public.**

1. I am (check one) a certified public accountant of _____, or a public accountant licensed in New York State.
 (State)

Name	Firm or organization	Position or title
Certificate Number	State in which certified	Date Certified

2. Applicant's place of experience to which I am attesting:

Employer Name: _____ City: _____ State: _____
 Dates From: ____/____/____ to: ____/____/____ Present
 mo. day yr. mo. day yr.
 Employer Category: Public Accounting Firm Government Private Industry Not-for-Profit Law Firm
 Education Other (Please describe): _____

3. This employment was : full-time part-time (Check one-If part time, complete number 4)

4. If the employment was part-time, list the number of hours worked per week and the number of weeks or months of the part-time service included in the total experience claimed. You must also attach the documentation required for part time experience on the instructions for Form 4B.

5. Applicant's job classification while in our employment (attach additional sheets if necessary):

Job Classification/Title	Dates (MM/DD/YY)	
	From	To

6. I have read the instructions concerning the completion of the following analysis. In accordance with the categories as described in the instructions, the applicant's duties are best described as follows:

Experience (full or part time)	Percentage of Time
A. Independent Audit	_____
B. Internal, Management, or Government Audit	_____
C. Financial Statement Preparation (including SSARS 1 compilations)	_____
D. Forensic Accounting	_____
E. Bookkeeping	_____
F. Tax Preparation or Tax Advice	_____
G. Management Advisory Services	_____
H. Financial Advisory Services	_____
I. Consulting	_____
J. Teaching College Accounting	_____
K. Other (describe on line below in detail or attach additional sheets)	_____
Total:	_____

7. Does the applicant, in your opinion, possess good moral character and have other attributes required of a CPA? Yes No
(If No, attach a separate sheet explaining.)

Affidavit (Notarization required.)

I declare and affirm that the statements made in the foregoing application, including any attached statements, are true, complete and correct.

Check here if you are attaching additional information.

Signature: _____ Date: _____ / _____ / _____
mo. day yr.

Print Name: _____

Title: _____

Telephone: _____ Fax: _____

E-mail: _____

Notary

State of _____ County of _____

On the _____ day of _____ in the year _____ before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to this application and acknowledged to me that he/she executed the application and swore that the statements made by him/her in the application and all supporting materials are true, complete, and correct.

Notary Public signature _____

Notary ID number _____

Expiration date _____ / _____ / _____
mo. day yr.

Return directly to: New York State Education Department, Office of the Professions, Division of Professional Licensing Services, CPA Unit, 89 Washington Avenue, Albany, NY 12234-1000



Office of the Professions

Verification Searches

The information furnished at this web site is from the Office of Professions' official database and is updated daily, Monday through Friday. The Office of Professions considers this information to be a secure, primary source for license verification.

Licensee List

CERTIFIED PUBLIC ACCOUNTANCY

Click on license number link above the professional's name for detailed information.

License # Name - City and State

[07 072439](#) KIM ABRAHAM CHONGCHUN - MORGANVILLE, NJ
[07 104987](#) KIM ADAM ILDO - COLLEGE POINT, NY
[07 085459](#) KIM AE SOOK - TENAFLY, NJ
[07 108648](#) KIM ALLISON J - WHITESTONE, NY
[07 109338](#) KIM AMY - BROOKLYN, NY
[07 075593](#) KIM ANGIE UNCHONG - SAN FRANCISCO, CA
[07 097178](#) KIM ASHLEY HAEJIN - PORT WASHINGTON, NY
[07 091099](#) KIM BEOMJUN - SCARSDALE, NY
[07 083634](#) KIM BETTY - FOREST HILLS, NY
[07 108809](#) KIM BO EUN - COLLEGE POINT, NY
[07 089067](#) KIM BO KYUNG - BRONX, NY
[07 060779](#) KIM BO YOUNG - LOCKPORT, IL
[07 089672](#) KIM BOMIN - NEW YORK, NY
[07 074682](#) KIM CATHERINE S - BAYSIDE, NY
[07 074003](#) KIM CHAI SUN - FORT WORTH, TX
[07 094267](#) KIM CHAN HO - BAYSIDE, NY

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Office of the Professions

Verification Searches

The information furnished at this web site is from the Office of Professions' official database and is updated daily, Monday through Friday. The Office of Professions considers this information to be a secure, primary source for license verification.

License Information *

05/31/2013

Name : KIM ABRAHAM CHONGCHUN

Address : MORGANVILLE NJ

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 072439

Date of Licensure : 10/06/94

Additional Qualification : Not applicable in this profession

Status : NOT REGISTERED

Registered through last day of :

* Use of this online verification service signifies that you have read and agree to the [terms and conditions of use](#). See [HELP glossary](#) for further explanations of terms used on this page.

- Use your browser's back key to return to licensee list.
- You may [search](#) to see if there has been recent disciplinary action against this licensee.
- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.





Office of the Professions

Consumer Information

What You Should Know About Licensed Accountants and Their Services

(This page reflects changes brought about by Chapter 651 of the Laws of 2008.)

What is public accounting?

Licensed accounting professionals - called certified public accountants (CPAs) or public accountants (PAs) - prepare, evaluate, and attest to the accuracy and completeness of financial statements and related information. Only a licensed CPA or PA may perform the attest function in New York State. CPAs and PAs may also provide tax planning, financial advisory and management advisory services. These particular services may also be provided by unlicensed individuals in NYS. The term "public" in the CPA and PA titles typically refers to third-party reliance on the integrity of the financial information presented by the licensed accountant. However, CPAs and PAs may also be employed in private industry, government, not-for-profit and educational institutions where they apply their professional skills and knowledge to help ensure that the employing entities books, records, management and financial operations are maintained in a manner consistent with applicable standards.

What is the difference between a certified public accountant, a public accountant, and an "accountant"?

Certified Public Accountant and Public Accountant are titles that may only be used by those who are licensed by the Board of Regents to offer public accounting services in NYS. While certified public accountants (CPAs) and public accountants (PAs) are both licensed to perform the same public accounting services, they prepare differently to become licensed.

The title "accountant" by itself is not limited in NYS - anyone, regardless of the level of their training or experience, can call themselves an "accountant," whether they have a license or not.

What credentials does a New York State CPA or PA have?

Applicants for licensure as a CPA in NYS generally have a minimum of five years of college education with the equivalent of a major in accounting; courses include accounting and business subjects as well as liberal arts studies. Applicants may submit 15 years of public accounting experience in place of college preparation.

CPAs have also passed a four-section national licensing examination and had at least one year of accounting experience supervised by a U.S. licensed CPA or NYS PA.

A Public Accountant has a license based solely upon public accounting experience. This is the result of a one-time provision of a 1959 licensing law which allowed those with the required experience to use the PA title and earn a PA license.

While CPAs and PAs have prepared differently for their NYS licenses, they have identical rights to practice public accounting in NYS. In addition, practicing CPAs and PAs must satisfy annual continuing professional education requirements.

What services do CPAs and PAs offer?

CPAs and PAs provide financial services, including the following:

Accounting and auditing services

- Licensed accountants develop financial books and records and issue reports on financial statements. These statements are used by owners, investors, and others to determine the financial position and operating results of an organization. Third parties, such as banks, use financial statements audited, reviewed or compiled by licensed CPAs or PAs who are independent of the organization whose records are being evaluated.

Tax services

- Licensed accountants prepare tax returns, advise on tax issues and planning, and may represent clients before taxing authorities such as the Internal Revenue Service. Attorneys and individuals who are registered with the IRS as "enrolled agents" may also represent clients before the IRS.

Management advisory services

- Licensed accountants analyze, evaluate, design, and implement the systems that affect the planning, organizing, and controlling of business activities. These services also include assisting clients on business transactions (e.g., mergers and acquisitions) and offering expert testimony in legal proceedings. Some licensed accountants provide personal financial planning services as well.

Financial advisory services

- Licensed accountants provide a range of financial analysis and financial planning services to individuals and business entities. This may include investment advice and management, securities analysis and advice, pension management and estate planning services.

How do I locate a CPA or PA?

Seek a recommendation from a satisfied colleague or relative. You may also check under "Accountants - Certified Public" or "Accountants - Public" in the yellow pages of your phone book. CPAs and PAs practice as individuals or as owners or employees of accounting firms. Professional associations may also provide the names of their members who offer services in your area.

The State Board for Public Accountancy cannot refer you to a practitioner or CPA or PA firm.

What questions should individuals with disabilities ask about accessing services?

Ask such questions as whether the service location is physically accessible (curb cuts, ramps, restrooms, etc.) as well as whether there is a Telecommunication Device for the Deaf (TDD) and parking for people with disabilities.

What information should I be expected to share with and get from my CPA or PA?

When conducting business with your CPA or PA, you should:

- Answer fully all questions the CPA/PA has about your financial data.
- Ask questions about terminology and requirements you don't understand.

In turn, your CPA/PA should:

- Explain the basis for all assumptions made in developing financial accounts (for example, deductions taken on an income tax return).
- Identify reasonable alternatives and options.
- Provide you with a written contract ("engagement letter") describing the services to be provided, expected timing, the basis for the fees to be charged, and the total estimated charges.

What records does my CPA/PA maintain? Can anyone else get them?

When possible, keep a copy of all records you provide to your CPA or PA (financial statements, tax records, etc.). A licensed accountant may not withhold records you provided or have paid for.

All information received by the licensed accountant in the course of providing services to you is confidential unless you authorize its release in writing. However, client records in the possession of a CPA/PA may be subpoenaed for legal proceedings.

Verifying a New York State License

New York State CPAs and PAs must display a current NYS registration certificate; this certificate lists the professional's name, address, and the end of the registration period. Licensed accountants must reregister every three years to practice in NYS. Some professionals also display their original NYS license, diploma, licenses from other states, and membership certificates. You may verify an individual's license and registration on this [site](#).

NORTH CAROLINA

<p>Experience Requirement:</p>	<p>Experience may be gained in the practice or field of accounting, through services including auditing or verification of financial transactions, books, accounts, or records, or the preparation, verification or certification of financial, accounting and related statements intended for publication or renders professional services or assistance in or about any and all matters of principle or detail relating to accounting procedure and systems, or the recording, presentation or certification and the interpretation of such service through statements and reports (Attachment A).</p> <p>Public: 1 year when supervised by a licensed CPA, 4 years when supervised by a non-CPA, and 4 years for self-employment.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, with 4 years of teaching upper division accounting at an accredited college or university on a full-time basis.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: A notarized experience form is required for all types of experience and must be signed by the applicant and the supervisor under penalty of perjury. For experience through self-employment, 5 notarized statements from different individuals or companies who have been the applicant's clients during the same time period must also be received. (Attachment B).</p> <p>Verification: No additional verification is required.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>Yes.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status is available) (Attachment C). The Board website includes disciplinary action information (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

NCGS Chapter 93 – Certified Public Accountants – North Carolina State Board of Certified Public Accountant Examiners - Mozilla Firefox

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NCGS Chapter 93 – Certified Public Accountants

Sec. 93-1. Definitions; practice of law.

(a) Definitions. – As used in this Chapter certain terms are defined as follows:

- (1) An "accountant" is a person engaged in the public practice of accountancy who is not a certified public accountant as defined in this Chapter.
- (2) "Board" means the Board of Certified Public Accountant Examiners as provided in this Chapter.
- (3) A "certified public accountant" is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.
- (5) A person is engaged in the "public practice of accountancy" who holds himself out to the public as a certified public accountant or an accountant and in consideration of compensation received or to be received offers to perform or does perform, for other persons, services which involve the auditing or verification of financial transactions, books, accounts, or records, or the preparation, verification or certification of financial, accounting and related statements intended for publication or renders professional services or assistance in or about any and all matters of principle or detail relating to accounting procedure and systems, or the recording, presentation or certification and the interpretation of such service through statements and reports.

(b) Practice of Law. – Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do.

An applicant who did not sit for the Exam as a North Carolina candidate must submit an official college/university transcript (with raised school seal and signature of college registrar) which shows the completion of education requirement pursuant to NCGS 93-12(5), 21 NCAC 08A .0309, and 21 NCAC 08F .0410.

Work Experience

The Board will not issue a certificate to an applicant unless the applicant has acquired the appropriate work experience. 21 NCAC 08F .0401 requires that the work experience must be completed prior to the date an individual applies for licensure. NCGS 93-12 defines work experience as:

- one (1) year experience in the public practice of accountancy under the direct supervision of a properly licensed CPA; or
- one (1) year experience in the field of accountancy under the direct supervision of a properly licensed CPA; or
- four (4) years experience in the field of accounting; or
- four (4) years experience teaching accounting in an accredited college or university[21 NCAC 08F .0409]; or
- four (4) years experience self-employed in accounting; or
- any combination of such experience determined by the Board to be substantially equivalent to the above.

In calculating work experience, one year of work experience is 52 weeks of full-time employment; full-time employment is defined as working at least 30 hours each week for at least one year. Experience affidavits for part-time work (less than 30 hours each week) must contain a record of the actual part-time hours the applicant performed accounting services only for each week of part-time employment. Actual part-time hours do not include hours paid for sick leave, vacation leave, attending CPE courses, or other time not spent directly performing accounting services.

The applicant for certification must submit to the Board experience affidavits from all of the relevant employers.

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

EXPERIENCE AFFIDAVIT

Application for Examination Certificate

TO BE COMPLETED BY APPLICANT:

 First Name Middle Name Last Name Jr./Sr./III

 Mailing Address

 City State ZIP

REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR:

The applicant's experience with this company was:

(**Check only one.** If more than one type applies, complete a separate form for each type of experience.)

1. in the public practice of accounting under the direct supervision of a CPA.
2. in the public practice of accounting, but not under the direct supervision of a CPA.
3. in the field of accounting under the direct supervision of a CPA.
4. in the field of accounting, but not under the direct supervision of a CPA.
5. in teaching accounting courses.

The applicant was employed by my firm for the period beginning _____ (month/day/year) and ending
 (date of termination or today's date) _____ (month/day/year).

This person held the following job titles and/or classifications during the periods noted:

I have described below the job duties assigned to the applicant during the period described above:

If part-time experience is involved, complete the *Part-Time Experience Affidavit* showing hours worked each week during applicable periods. Part-time experience is experience in a job with less than 30 hours of work per week. If teaching accounting courses is involved, complete the *Teaching Experience Affidavit*. If you were self-employed as an accountant or CPA, please complete the *Self-Employed Experience Affidavit*. The supplemental experience affidavit forms are available from the Board's website, www.nccpaboard.gov.

FOR BOARD STAFF USE: Length of Employment _____ years _____ months _____ days _____

SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS WHO SIGN THIS FORM

CPAs who sign this form as direct supervisors are reminded of the meaning of direct supervision as stated below. A CPA may sign for another CPA who is employed by the same firm; however, the signing CPA is responsible for determining that supervision was both direct and by a properly licensed CPA.

21 NCAC 08A.0310 "Direct supervision" means:

- (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding, inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of the employees under one's command;
- (2) having the power of direction and decision in implementing activities to meet the objectives of one's stewardship;
- (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under one's charge or to recommend such action through the proper administrative chain of Command;
- (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple positions of influence; and
- (5) having authority to verify the employee's experience in a notarized experience affidavit.

NOTE: Any CPA supervision in the State of North Carolina must be provided by CPAs licensed by this Board.

I affirm that the CPA Certificate(s) of the supervisor(s) has/have never been revoked or suspended. If the CPA certificate(s) of the supervisor(s) has/have ever been revoked or suspended, please attach documentation that indicates the dates, periods, and reasons for revocation(s) or suspension(s).

FOR PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front of this form. If not, I certify under penalty of law that the applicant was directly supervised by properly licensed CPAs during the entire period on the front of the form.

FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front of this form. If not, listed below are the other supervisors, their CPA certificate numbers, and dates of supervision:

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this experience affidavit are true, correct, and complete.

Printed Name

Title

Email Address

Telephone Number

State of Certification/Licensure and Cert./License No.

Signature

Company Where Applicant's Experience Was Earned

Mailing Address

City/State/ZIP

Fax Number

Date Certificate/License Issued

Date of This Affidavit

TO SUPERVISOR: If you have changed employment since the experience attested to on this form was earned, please provide your current daytime address and telephone number:

_____ State
_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____]

Notarial Seal

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires _____

North Carolina State Board of Certified Public Accountant Examiners
1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

EXPERIENCE AFFIDAVIT - SELF-EMPLOYED

If you are self-employed and wish to use that experience to obtain your North Carolina CPA certificate, you must provide five (5) notarized statements from different individuals or companies who have been your clients during the same period of time needed for certification. These individuals or companies must be able to state that you have performed accounting work full-time for the entire period. You must also submit copies of state or local privilege licenses for the same period of time you are using for self-employed experience. If your state, county, or municipality does not require a privilege license, you must submit copies of the Schedule C pages of your tax returns. Copies of your individual or firm registration documentation from another board of accountancy are not acceptable documentation of your experience. Please refer to 21 NCAC 08F .0401 for the rules on experience.

_____ has served as my/our accountant from _____
Applicant's name (month/day/year)
until _____
(month/day/year)

He/She has provided me/us with the following services:

To the best of my knowledge, the applicant has performed accounting work full-time for the entire period in question.

Signature

Printed Name

Date

Company Name

Street Address/PO Box

City/State/ZIP

Phone Number

Fax

Email Address

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____]

[a credible witness has sworn to the identity of the principal(s) _____.]

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires

Licensee Search

[New Search](#)

Your Licensee Search Results Returned:

Details	Name	City	Certificate Number
Details	David C. Kim	San Francisco, CA	32961
Details	Hee Jin Kim	Greensboro, NC	31340
Details	Jaman L. Kim	West Islip, NY	32794
Details	Jinsun Janet Kim	Fairfax, VA	29708
Details	Jonathan Young Kim		N1203
Details	Matthew M. Kim	Charlotte, NC	N29

If you have any questions, please contact the Board.

Licensee Search

Licensee Search Details:

First Name	David
Middle Name	C.
Nickname	
Last Name	Kim
Suffix	
Certificate Number	32961
License Status	Active
Date Original Certification	07/23/2007
Expiration Date	06/30/2013
Address	42 Broderick St, ,
City/State/Zip	San Francisco, CA 94117
Firm	
Telephone Number	336-259-4250
CPE Carry Forward	20.0

If you have any questions, please contact the Board.

[Print Receipt](#)

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Search the Database

On this page: [Disclaimer](#) | [Public Record Disciplinary Action](#) | [Search for a CPA](#) | [Search for a CPA Firm or a CPE Sponsor](#)

DISCLAIMER

NCGS 93B-3, "Register of persons licensed; information as to licensed status of individuals," requires that the Board make available a register of all persons currently licensed by the Board and that the register be updated annually by listing the changes made in it by reason of new licenses issued, licenses revoked or suspended, death, or any other cause. In addition, the Board shall, upon request of any citizen of the State, inform the requesting person as to the licensed status of any individual. To fulfill the requirements of NCGS 93B-3, the North Carolina State Board of CPA Examiners has made the public record portions of its database available through this website. The database is constructed using information provided to the Board by its licensees, and as such, is only as accurate as the information provided by each licensee. The database is generally updated in real time; however, there may be delays in updating the information. The Board does not guarantee the use of this information for any purpose and as such, the information obtained from this database is not an official endorsement of any licensee or CPA firm. Please note that the Board does not sell or rent the mailing addresses, phone numbers, or email addresses of its current or former licensees (including CPA firms) or Uniform CPA Examination candidates. If you have any questions concerning the database or problems accessing the database, please contact Buck Winslow, Manager of Licensing.

PUBLIC RECORD DISCIPLINARY ACTION

As a service to the public, the Board has made its public record disciplinary action files available through this website. If an individual or firm has any public record disciplinary action on file with the Board, a link, "Public Documents," will display on the Details page of the individual's record or the firm's record. In accordance with NCGS 93-12.2, records, papers, and other documents containing information collected or compiled by the Board, its members, or employees, as a result of a complaint, investigation, inquiry, or interview in connection with an application for examination, certification, or registration, or in connection with a certificate holder's professional ethics and conduct, shall not be considered public records within the meaning of Chapter 132 of the General Statutes. Any notice or statement of charges against a certificate holder or applicant, or any notice to a certificate holder or applicant of a hearing to be held by the Board is a public record, even though it may contain information collected and compiled as a result of a complaint, investigation, inquiry, or interview conducted by the Board. If any record, paper, or other document containing information collected and compiled by the Board is admitted into evidence in a hearing held by the Board, it shall then be a public record within the meaning of Chapter 132 of the General Statutes.

NOTE: You must turn off all pop-up blockers in order to see the full record. The public record disciplinary actions are either PDF documents, which require Adobe Acrobat Reader to view and print the documents, or TIFFs (images), which require Microsoft Office Document Imaging to view and print the documents. In order to print all pages of some TIFF documents, you may need to use the "select all pages" option before selecting the "print" function.

SEARCH FOR A CPA

To search for an individual who is, or has been, licensed as a North Carolina CPA, you may search by name, by certificate number, by city, or by state. For additional information on an individual, click on the "details" link that is displayed in the search results. **NOTE:** If you are unsure of the exact spelling of the name, you may perform a wildcard search by entering the first few letters of the name followed by an asterisk (*) [name = smi*].

- [Search for a CPA](#)

SEARCH FOR A CPA FIRM OR A CPE SPONSOR

To search for a CPA firm that is, or has been, registered with the Board, you may search by the firm name or city. You may also use this search to find currently-registered CPE Sponsors. For additional information on a firm or sponsor, click on the "details" link that is displayed in the search results. **NOTE:** If you are unsure of the exact spelling of the name, you may perform a wildcard search by entering the first few letters of the name followed by an asterisk (*) [name = smi*].

NORTH DAKOTA

Experience Requirement:	<p>Experience must include providing any type of service or advice including the use of accounting, attest, management advisory, financial advisory, tax or consulting services. (Attachment A).</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a supervisor or a person who can verify work experience (Attachment B).</p> <p>Verification: No additional verification is required.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>No.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

(Rule 3-02-04-01)

Qualifying Experience. The experience required for initial certification after December 31, 2000, must consist of at least two thousand hours gained with four or fewer calendar years, and must be verified to the satisfaction of the board. The majority of the experience must consist of providing some service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. Candidates may complete the required examinations before completing any of the experience required for initial certification.

(Law)

After December 31, 2000, an applicant for initial issuance of a certificate under this section shall show that the applicant has had one year of experience. This experience must include providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. This experience must be verified and must meet any other requirements prescribed by the board by rule. This experience is acceptable if it was gained through employment in government, industry, academia, or public accounting. This experience requirement does not apply to those who received a certificate from this state prior to January 1, 2000.

Certificate of Experience

North Dakota State Board of Accountancy

2701 S Columbia Road

Grand Forks ND 58201-6029

Phone: 800 532-5904 (local: 775-7100)

Fax: 701 775-7430

www.nd.gov/ndsba ndsba@nd.gov

Applicants:

Complete sections A and B, then forward this form for completion by your supervisor / verifier. If your experience involves more than one employer, copy this form and submit one form for each entity.

Verifiers / supervisors:

Verify the information in section B, complete section C and return this form by mail directly to the Board, at the above address.

Section A - Applicant information

First name	Middle name	Last name	Social Security Number	
Address	City	State	Zip	Phone number

Section B - Employment information

Employer name	Position held			
Address	City	State	Zip	Phone number
Name of supervisor				
Firm name (if different from above)				
Address	City	State	Zip	Phone number

Describe the work you performed in this position:

Check the type of employer: public accounting industry government academia other _____

Dates of employment: Full time, from _____ to _____ and / or Part time, from _____ to _____

List the total number of hours you worked for this employer. _____

List the number of hours of experience you gained with this employer, in providing services or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills _____

List the total number of work hours you spent involved in all other activities, such as classroom training, administrative work, etc. _____

Signature:

I certify that all of the above information is accurate and complete.

I authorize the Board to obtain verification from the supervisor / verifier listed above.

Signature _____ Date _____ *Send this form to your supervisor / verifier.*

Section C – signature of supervisor / verifier:

I have examined the information listed in Section B above, and I believe it to be true and complete as stated.

Signature	Name	Date	Relationship to the applicant
-----------	------	------	-------------------------------

Mail this form to NDSBA, 2701 S Columbia Rd., Grand Forks ND 58201-6029



Search Results

Click on a last name to view more information on that person

Licensee Information			
Last Name	First Name	Credential	City:
Kim	Helen	CPA	Richmond Hill

Individuals listed in this directory are licensees in good standing.



Licensee Details

Name:	Helen Kim
Credential:	CPA
Firm Name:	York Central Hospital
Address:	10 Trench Street
City:	Richmond Hill
State:	
Zip:	L4C 4Z3
Phone Number:	905-883-1212

Individuals listed in this directory are licensees in good standing.

[Click here to notify us if the information above needs to be changed](#)

OHIO*

Experience Requirement:	<p>Experience may be gained through providing any of the following services: accounting, auditing, consulting services, financial advisory services, preparation of tax returns, management advisory services, or tax advice.</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed the applicant's supervisor under penalty of perjury (Attachment A). If the applicant's supervisor is not a CPA, then an experience verification form is also required and must be signed by a CPA under penalty of perjury (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup and/or written certification from the licensing board.</p> <p>Opinion: Not required.</p>
Committee Review:	No.
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) and distinguishes a certificate as a registered credential and identifies this license type as "Not Practicing Public Accounting" (Attachment C). The Board website includes definitions of the services of a CPA and provides consumer information (Attachment D).</p>

*Two-Tier States are indicated with an asterisk.

RECORD OF EXPERIENCE FORM

TO THE APPLICANT: This form must be used to report your qualifying experience for the CPA Certificate, in compliance with the requirements of section 4701.06 of the Ohio Revised Code and Administrative rule 4701-7-05 of the Accountancy Board of Ohio. Your authorized employment supervisor must confirm the record of your experience. **If your authorized supervisor is not a licensed CPA, the Experience Verification Form must also be completed and signed by a licensed CPA.** You should submit this form to your supervisor for completion of the appropriate information. Once both of you are certain that the information is correct and complete, each of you must sign the affidavit at the bottom of the form. Please use a separate form for each employer from which you are submitting qualifying experience.

STATEMENT OF AUTHORIZED SUPERVISOR

I am a CPA or a comparably qualified foreign accountant: YES NO (If the answer is YES, you must certify that your credential is in good standing.)

Certificate (License) Valid In: (State in USA or foreign country) _____

Name of Credential if Different from CPA: _____

Certificate or License Number: _____ Date Certificate/License Issued: _____

License Expiration Date: _____ License Status (active, inactive, retired): _____

The applicant for the CPA certificate whose name appears below performed the following services while under my supervision.

Check all that apply:

- Accounting
- Auditing
- Consulting Services
- Financial Advisory Services
- Preparation of Tax Returns
- Management Advisory Services
- Furnishing Advice on Tax Matters

Exact Dates of Employment: _____ to _____
(MM/DD/YY) (MM/DD/YY)

Was the employment full-time? YES NO (If your answer is NO, please explain fully on the reverse side of this form.)

NAME OF EMPLOYER _____

ADDRESS OF EMPLOYER _____

TELEPHONE _____ E-MAIL ADDRESS _____

* * * AFFIDAVIT * * *

We certify, under penalty of perjury, that all statements and information submitted on this form are true and correct, and that the signatures below are ORIGINAL signatures.

NAME OF CANDIDATE (PLEASE PRINT) _____

SIGNATURE OF CANDIDATE _____ DATE SIGNED _____

NAME OF AUTHORIZED SUPERVISOR _____

SIGNATURE OF AUTHORIZED SUPERVISOR _____ DATE SIGNED _____

SUPERVISOR TELEPHONE _____ EMAIL ADDRESS _____

EXPERIENCE VERIFICATION FORM

(This form is required in addition to the Record of Experience Form if your supervisor is not a CPA.)

TO THE APPLICANT: This form **must** be used for verification of your qualifying experience for the CPA Certificate, in compliance with the requirements of section 4701.06 of the Ohio Revised Code and Administrative rule 4701-7-05 of the Accountancy Board of Ohio. You should submit this form to a CPA who is familiar with your employment for completion of the appropriate information. Once both of you are certain that the information is correct and complete, **each** of you must sign the affidavit at the bottom of the form. Please use a **separate** form for **each** employer from which you are submitting qualifying experience.

Certificate (License) Valid In: (State in USA or foreign country) _____

Name of Credential if Different from CPA: _____

Certificate or License Number: _____ Date Certificate/License Issued: _____

License Expiration Date: _____ License Status (active, inactive, retired): _____

The applicant for the CPA certificate whose name appears below performed the following services during the time period indicated while employed in a position of which I have direct knowledge.

Check all that apply:

- Accounting
- Auditing
- Consulting Services
- Financial Advisory Services
- Preparation of Tax Returns
- Management Advisory Services
- Furnishing Advice on Tax Matters

Dates of Employment: _____ to _____
(MM/DD/YY) (MM/DD/YY)

NAME OF EMPLOYER _____

ADDRESS OF EMPLOYER _____

PHONE NUMBER _____

***** AFFIDAVIT *****

We certify, under penalty of perjury, that all statements and information submitted on this form are true and correct, and that the signatures below are ORIGINAL signatures.

NAME OF CANDIDATE (PLEASE PRINT) _____

SIGNATURE OF CANDIDATE _____ DATE SIGNED _____

NAME OF CPA _____

CPA'S FIRM NAME _____

FIRM ADDRESS _____

SIGNATURE OF CPA _____ DATE SIGNED _____

CPA TELEPHONE _____ CPA EMAIL ADDRESS _____



License Search

[\[back\]](#)

Select a Board

Select a Profession

Business Name/DBA

-or- License Number .

-or- Name (Last, First) ,

City, State Zip - DISPLAY ALL -

County

Status

Name	Type	City	State	Credential	Credential Status
KIMNACH, PATRICIA RENEE	INDIVIDUAL	HINCKLEY	OH	CPA.35153-REG	ACTIVE
KIMMELL, BRETT L	INDIVIDUAL	AKRON	OH	CPA.38013	ACTIVE
KIMES, JON R.	INDIVIDUAL	COLUMBUS	OH	PA.00174	DECEASED
KIMMEL, ROY E.	INDIVIDUAL	DAYTON	OH	PA.00938	RETIRED
KIMBERLIN, DENISE L.	INDIVIDUAL	DAYTON	OH	CPA.26763	SUSPENDED
KIMBLE, KENNETH ELLIOTT	INDIVIDUAL	DAYTON	OH	PA.06469	SUSPENDED
KIMNACH, GERRI ANN	INDIVIDUAL	CINCINNATI	OH	CPA.39567-REG	ACTIVE
KIME, SHELIA M C	INDIVIDUAL	COLUMBUS	OH	PA.05117-REG	SUSPENDED
KIMBLE, MILTON	INDIVIDUAL	CINCINNATI	OH	PA.05191	REVOKED
KIMPLE, N.M.	INDIVIDUAL	CLEVELAND	OH	CPA.00402	DECEASED
KIMMELL, DENNIS LEE	INDIVIDUAL	SILVER LAKE	OH	CPA.06088-REG	ACTIVE
KIMBLER, LARRY BERNARD	INDIVIDUAL	STAMFORD	CT	CPA.05031	SUSPENDED
KIM, HO B.	INDIVIDUAL	GLENVIEW	IL	CPA.14792-REG	SUSPENDED
KIMMELMAN, STEVEN BEN	INDIVIDUAL	AKRON	OH	CPA.14724-REG	SUSPENDED
KIMANI, PETER KIARIE	INDIVIDUAL	GROVE CITY	OH	CPA.39464	ACTIVE
KIMMEL, TIMOTHY C	INDIVIDUAL	CINCINNATI	OH	CPA.39853	ACTIVE
KIM, CHAR CHARLES	INDIVIDUAL	MIDDLETOWN	OH	CPA.36143-REG	SUSPENDED
KIM, KYONGHEE	INDIVIDUAL	KENT	OH	CPA.36567	SUSPENDED
KIMURA, RANKIN TOSHIO	INDIVIDUAL	VALLEJO	CA	CPA.01638	DECEASED
KIMBLE, KENNETH LONZO	INDIVIDUAL	YOUNGSTOWN	OH	CPA.34195	ACTIVE



Name and Address		[back]
Name	PATRICIA RENEE KIMNACH	
Residence	HINCKLEY, OH	
Public Address	No address information on file.	

License and Registration Information						
Credential	License Type	Initial Licensure Date	Issue Date	Expiration Date	Status	Reason
CPA.35153-REG	Certified Public Accountant Ohio Registration - Not Practicing Public Accounting	04/15/1997	01/01/2011	12/31/2013	ACTIVE	



Accountancy Board of Ohio

Ohio.gov

State Agencies | Online Services

Search...



A Certified Public Accountant (CPA) is a person who has met the requirements of Chapter 4701 of the Ohio Revised Code (the accountancy law) and who holds a valid license to practice public accounting by the Accountancy Board of Ohio.

A Public Accountant (PA) is a person who has received a public accountant registration from the Accountancy Board of Ohio and who holds a valid license to practice. Public accountant registrations are no longer issued by the Board.

All references hereafter to "Certified Public Accountants" or "CPAs" refer also to "Public Accountants" or "PAs."

Only persons who are licensed can legally call themselves a Certified Public Accountant. In addition, those Certified Public Accountants who do not comply with the Board's continuing education requirements must use the term "inactive" after each use of the CPA designation.

As practitioners, CPAs provide accounting, auditing, tax, financial planning, and management consulting services. Word-of-mouth referrals from individuals who have used the services of a particular CPA are probably the best selection criteria for a CPA.

When you choose a CPA:

Check the license status with the Accountancy Board on our Web site (in the **License Lookup** section of the home page. Specifically, make sure the license is current, and check whether there have been any **disciplinary actions** against the licensee.

Ask if the licensee currently complies with the Board's continuing education requirements, and how long he or she has been licensed. Also, you may ask what type of continuing education the licensee has taken recently.

Interview the prospective CPA either by telephone or in person. A common inquiry is "what type of accounting work do you typically perform?" Compare the CPA's experience to your service needs.

Ask about the office hours of the CPA, determine whether the office is open year-round, and ask if the CPA is available to take telephone inquiries.

Does the CPA firm participate in a peer review or quality review program? If yes, ask the year and month – and the result – of the most recent review.

It is important to make certain before any work is done by the CPA that you receive an engagement letter detailing the work to be performed for you, who will specifically be performing the work, and the cost of the services. An engagement letter will clarify the duties and responsibilities of the CPA, and it will be a written agreement that can help all parties concerned should any problems arise.

The Board receives many complaints from consumers against CPAs that allege the CPA performed services either of poor quality or incorrectly, and in the majority of these cases there was no engagement letter that clearly described the agreement between the consumer and the CPA. As a result, both the consumer and the CPA can offer only verbal recollections of the engagement's scope to the Board, and the Board is limited in its statutory ability to discipline CPAs for substandard work.

The **Ohio Society of CPAs** has a referral service. You may wish to consult this source of information as part of your search.

Special Message For Ohio Consumers who are thinking about selecting a Certified Public Accountant or Public Accountant on the Internet

It is now possible to purchase public accounting services on the Internet. While this appears to be a convenient way to access a broad range of services, it is important to "do your homework" before selecting a practitioner. Keep in mind that because Internet practice involves no face-to-face client contact, it may be easier for unqualified persons to masquerade as licensees. Also, remember a practitioner offering services on the Internet may be physically located anywhere in the world. To provide CPA services to consumers in Ohio, a practitioner should be licensed as a Certified Public Accountant or Public Accountant by the Accountancy Board of Ohio, or must be practicing in Ohio incident to the licensee's home-state practice under Section 4701.15 of the accountancy law. A licensee practicing in Ohio under a home-state license **must** be a currently licensed CPA in the other state. Check our list of **Accountancy Boards** for further information about other accountancy boards.

The following information from the Accountancy Board of Ohio should not be construed as an endorsement or recommendation to purchase public accounting services on the Internet. Rather, these tips are offered simply as consumer protection suggestions in advance of contemplating the selection of such an Internet practitioner. Keep in mind that if you encounter a problem with an accountant who is not licensed by the Accountancy Board of Ohio, the Board probably will not be able to assist you.

Check the status of the license by using our **License Lookup**, or call the Accountancy Board of Ohio at (614) 466-4135. If the CPA lives in another state, check our list of **Accountancy Boards**. Most state accountancy boards have a list of licensees on their websites. Check to see if the licensee has a current license to practice in the licensee's home state. Also inquire whether there have been any disciplinary actions against the practitioner.

Interview the practitioner either by e-mail or by telephone to ensure that he or she can provide the services you need. Inquire about procedures for providing and receiving information. Is the practitioner concerned about timeliness, accuracy, and confidentiality? If you are interested in income tax preparation services, ask if the practitioner can be reached later in the year if you need help with an audit.

Verify that the information about the firm on its Web site is accurate. Does the firm provide the same information when you make contact by telephone? Does the address on the Web site match the address you received from either the Accountancy Board of Ohio or other appropriate accountancy board?

It is of primary importance to make certain that before any work is done by the CPA or PA, you receive an engagement letter or other written documentation detailing the work to be performed for you, who specifically will be performing the work, and the cost of services.

If you are using the Internet to obtain a directory of Certified Public Accountants or Public Accountants, keep in mind that a directory listing does not ensure that the practitioner is well qualified or licensed. You still need to ask the appropriate questions and check the status of the practitioner's license.

OKLAHOMA*

<p>Experience Requirement:</p>	<p>Experience shall include providing a type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting services or related services.</p> <p>Public: 1 year (1,800 hours). Experience must be obtained within 4 years immediately prior to filing the experience declaration form.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, on a case by case basis and approved by the Board's executive director.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience verification form submitted by the applicant is required for all types of experience and must include supervisor information. It is not required that the supervisor is a CPA. (Attachment A).</p> <p>Verification: The Board verifies CPA status through online license lookup and verbal and/or written confirmation with the licensing board as needed.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>Yes. The Experience Committee reviews all types of non-public experience for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website does not include definitions of a certificate versus a permit to practice.</p>

*Two-Tier States are indicated with an asterisk.



Randall A. Ross, CPA
Executive Director

OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210
Oklahoma City, OK 73116
Ph: (405) 521-2397 Fax: (405) 521-3118
www.ok.gov/oab

EXPERIENCE VERIFICATION FORM
(THIS FORM MAY BE REPRODUCED)

Applicant must complete a form for each separate period of employment or self employment to establish one year experience (1800 hours). Work experience must have been obtained within the four (4) years immediately prior to filing the experience declaration form. Section 15.9(E) of the Oklahoma Accountancy Act states "An applicant for initial issuance of a certificate or license under this section shall show that the applicant has had one (1) year of experience. Experience shall be defined by the Board by rule and shall include providing a type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which shall be verified by a certificate or license holder or an individual approved by the Board. Upon completion of the requirements of Section 15.8 of this title, a qualified applicant for the examination may take the certified public accountant or public accountant examination prior to earning the experience required in this subsection, but shall not be issued a certificate until the experience requirement has been met."

DO NOT FILE THIS FORM UNTIL YOU RECEIVE OFFICIAL NOTIFICATION FROM THE BOARD THAT YOU HAVE SUCCESSFULLY PASSED THE EXAMINATION

Applicant's full name: _____ Date: _____
(Print name as it currently appears on OAB records)

Applicant must complete a declaration form for each separate employment or self employment to establish one year of verifiable work experience (1800 hours). Please print legibly to avoid processing delay.

1. Mark appropriate option (choose one): [] Full-time employment [] Part-time employment [] Self-employment
2. List start date, end date and total hours for work experience obtained within the last (4) years only. Use mm/dd/yy format: Start Date: _____ End Date: _____ Total hours: _____
3. CPA Certificate or PA License number of the verifier, if applicable, and state of licensure:
Certificate/License #: _____ State of Licensure: _____
4. Verifier's relationship to applicant: _____
5. Verifier's name and title : _____
6. Verifier's business name: _____
7. Verifier's business address: _____
8. Verifier's daytime phone number, including area code: (_____) _____
9. I hereby certify that during the period of time shown above I was engaged in employment which required me to perform the following type of accounting activity (chose one):
[] Public [] Government [] Industry [] Academia
10. Summarize your accounting related work experience during this time period:

PLEASE READ, SIGN & DATE

I understand that the Board will verify this information to the extent it deems necessary to establish that I have satisfied the eligibility requirements set forth in Section 15.9E of the Oklahoma Accountancy Act.

Signature of applicant: _____ Date: _____

Daytime Telephone Number: _____ Email: _____

THIS FORM MAY BE FAXED TO OAB: (405) 521-3118



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Find a CPA/PA or FIRM

*To increase your search results, try entering fewer characters or only part of the name of the firm or individual you are searching for. Ex. Enter Smith only in the firm name field to find Smith & Associates LLC.

LICENSE TYPE

ZIP CODE

FIRST NAME LAST NAME

FIRM NAME

Search Results

LICENSE #	NAME	ORGANIZATION NAME	TYPE	PERMIT #	EXPIRY	ZIP CODE	STATUS
16562	JANA KIM		ACCT - CPA		Jun 30, 2013	75052-8383	Up For Renewal
16604	LYANGGOO KIM		ACCT - CPA	904389	Sep 30, 2013	74103	Active
388	DONALD M. KIMBALL		ACCT - CPA	0	Jun 24, 1960		Cancelled
2368	MERIDETH LYNN KIMBRO		ACCT - CPA	0	Feb 11, 2009	72913-3411	Cancelled
12440	KELLY KIMBROUGH		ACCT - CPA		Feb 28, 2014	73142-4433	Active
12138	MITZI CHRISMAN KIMBROUGH		ACCT - CPA	907030	Apr 30, 2014	72901-2508	Active
5091	ROBERT R. KIME		ACCT - CPA	907971	Jan 31, 2014	74133	Active
15424	SANDRA L. KIMERER	Hertz Corporation (Temporary)	ACCT - CPA		Dec 31, 2013	73112-5904	Active

License Information

JANA KIM

License # 16562
 License Type ACCT - CPA
 Licensee's Address 2829 Liverpool LN Grand Prairie TX 75052-8383
 Licensee's Phone 6825564518
 Company Name
 Status **Up For Renewal**
 License Expiry Jun 30, 2013
 Permit #
 Permit Expiry Jun 30, 2012
 Government Auditor No
 Date Effective Apr 17, 2009
 Discipline 0

OREGON

<p>Experience Requirement:</p>	<p>Experience may be obtained in any of the following: financial statement audits, reviews, or compilations, attestation engagements, financial forecasts and projections, pro forma financial information, compliance attestations, management advisory services, tax advisory services, tax return preparation, personal financial planning or internal control reports.</p> <p>Public: 1 year of full-time experience (or 2,080 part-time hours.) Experience must demonstrate competencies in 7 core areas. Overtime hours are not credited toward the requirement. Qualifying part-time experience must be at least 20 hours per week. All experience must be obtained within 8 years immediately preceding the application. (Attachment A).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA that has held an active license recognized by the state for at least 5 years prior to the supervision (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup, NASBA's Accountancy Licensee Database (ALD), and verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Required. If the signer believes the quality of the applicant's work is poor, they are required to submit a separate sheet with explanation.</p>
<p>Committee Review:</p>	<p>Yes, the Qualifications Committee (Attachment C). The Board also reviews all non public experience is reviewed on a case by case basis.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status is available) (Attachment D). The Board website includes a consumer information page (Attachment E).</p>

*Two-Tier States are indicated with an asterisk.

Board of Accountancy

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Certified Public Accountant Certificate (CPA)

CPA:
[Rules regarding the requirements for a CPA Certificate](#)

Applicants must pass all sections of the Uniform CPA examination before applying for the CPA license in Oregon. Depending on when you qualified for the exam, or what level of education you have earned will determine how much experience is required.

EXPERIENCE REQUIREMENTS FOR CPA CERTIFICATE:

1. There is a 24-month experience requirement for applicants who qualified and sat for the examination under the requirements **prior to January 1, 2000**. Applicants in this category must have a Bachelor degree including completion of a minimum of 30 semester hours in accounting, business law, economics and finance. 20 of the required 30 semester hours must be in accounting.
2. There is a 12-month experience requirement for applicants who qualified and sat for the examination under the requirements **after January 1, 2000**. Applicants in this category must have a total of 150 semester hours of education including a bachelor degree with 24 semester hours in accounting and 24 semester hours in accounting and/or related subjects.

- **All Experience must be under the direct supervision of a qualified supervisor licensee.** Qualifying part-time experience must be at least 20 hours per week. Overtime hours worked will not be credited toward the experience requirement.
- **Direct supervision** is defined by the Board as having regular and meaningful interaction between the supervisor and the person being supervised in terms of planning, coordinating, guiding, inspecting, controlling and evaluating activities, and in discharging the employee being supervised.

An active license is defined as a licensee who is eligible to practice public accountancy in his or her jurisdiction of licensure.

- **Supervisor Licensee:** A supervisor licensee is any licensee in any state who has held an active CPA license, an active PA licensed in Oregon or a licensed Chartered Accountant from Canada, Mexico, Ireland, New Zealand or Australia, each of whom must hold an active license in good standing for a minimum of 5 consecutive years prior to and during the period of supervision.
3. Applicants who sat and received grades prior to January 1, 2000 without the completion of 150 semester hours, may choose to complete the 150 hour requirement and meet the experience requirement with completion of 12-months qualifying experience under the direct supervision of a qualified supervisor licensee.
 4. Applicants for the CPA certificate must demonstrate competency in seven core competencies.
 5. Applicants must take and pass an approved **Ethics** course.
 6. Complete and submit an application form to the Board office with the appropriate fees.

*Qualifying experience and successful completion of the CPA exam must be obtained within **8 years immediately preceding** the date of the application.*



Public Accountant License (PA)

Rules regarding the requirements for becoming a Public Accountant (PA)

PA applicants must take and pass the required sections of the CPA examination and obtain one-year of public accounting experience or the equivalent under the direct supervision of a qualified supervisor licensee. Required sections of the CPA examination are described below.

EXAM SECTIONS:

Applicants who applied for and sat for the exam **prior to January 1, 2002** are required to take and pass the Audit (AUD) and Regulation (REG) sections of the exam and must continue to sit at least once each year until both sections are passed.

Applicants who applied for and sat for the exam **after January 1, 2002** are required to take and pass the Business Economic & Concepts (BEC), Financial Accounting & Reporting (FAR) and Regulation (REG) sections of the exam.

EXPERIENCE REQUIREMENTS:

Applicants must obtain one year public accounting experience or the equivalent, which means 12 months full-time employment or a total of 2,080 hours of part-time employment. One hundred seventy-three hours (173) of part-time employment is equivalent to one month. Qualifying part-time experience must be at least 20 hours per week. All experience must be under the direct supervision of a qualified supervisor licensee.

Overtime hours worked will not be credited toward the experience requirement.

Supervisor Licensee: A supervisor licensee is any licensee in any state who has held an active CPA license, an active PA licensed in Oregon or a licensed Chartered Accountant from Canada, Mexico, New Zealand, Australia or Ireland, who has held an active license in good standing for a minimum of 5 consecutive years prior to and during the period of supervision.

Qualifying experience and successful completion of the CPA exam must be obtained within 8 years immediately preceding the date of the Certification application.

Core Competencies

In addition to completing the CPA Certification Application applicants must demonstrate to the satisfaction of the Board, achievement of competency in the following seven areas:

1. Understanding the Code of Professional Conduct.
2. Ability to assess the achievement of an entity's objectives by demonstrating knowledge of various business organizations, understanding of the objectives and goals of business entities, ability to develop and analyze performance measures and critical success factors, and understanding of the economic and regulatory trends that affect an entity's environment.
3. Experience in preparing working papers that include sufficient, relevant data to support analysis and conclusions required by the applicant's work.
4. Understanding transactions streams and information systems, including the ability to understand how individual transactions aggregate at the organizational level, to infer how transactions impact the organization as a whole, and to evaluate the integrity and reliability of various client information systems, including relevant computer aspects.
5. Skills in risk assessment and verification demonstrated by a sufficient understanding of accounting and other information systems to (1) assess the risk of misstatement in an information system and (2) obtain sufficient, relevant data based on the risk of misstatement and the nature of the engagement to determine the appropriateness of underlying data in terms of its completeness, existence and occurrence, valuation and allocation, rights and obligations and presentation and disclosures.
6. Skills in decision making, problem solving and critical analytical thinking, including the ability to evaluate and interpret sufficient, relevant data in a variety of engagements and settings. For example, the applicant must evaluate an entity's cash flow, profitability, liquidity, solvency, operating cycle, achievement of management's plans, and accomplishment of service efforts of systems reliability.
7. Ability to express scope of work, findings and conclusions, including the ability to determine the appropriateness of reports on financial statements, system reliability, or reports expressing scope of work, findings and conclusions.

Experience Standards

There are three experience standards by which applicants may demonstrate the competencies:
Attest/Assurance
Other Professional Standards; or
Industry, Government and other related businesses.

The following list describes some but not all activities that may be used to demonstrate experience:
Financial Statement Audits
Financial Statement Reviews
Financial Statement Compilations
Attestation Engagements
Financial Forecasts and Projections
Pro Forma Financial Information
Compliance Attestations
Management Advisory Services
Tax Advisory Services
Tax Return Preparation
Personal Financial Planning
Reporting on an Entity's Internal Controls

Attest/Assurance:

Experience that demonstrates competencies under the attest/assurance category must be obtained while the applicant is:

- employed in public accounting practice
- engaged in employment that is equivalent to public accounting practice, including internal audit employment
- Employed in an organization where employment is equivalent to public practice if a peer review is conducted or if such employment is with an audit agency, internal audit department or other organization where a peer review is conducted.

Other Professional Standards:

Experience that demonstrates competencies under the other professional standards category must be obtained while the applicant is:

- employed in public accounting practice or
- employed in industry, government or other settings

If experience in industry, government or other settings, it must be performed in accordance with the standards of the profession. Examples of experience performed in accordance with established standards are:

Consulting Services
Tax Practice
Personal Financial Planning
Internal Audits
Regulatory Agencies
Industry, Government and Other

Applicants must obtain an understanding of the industry in which the entity operates, including the employer's competition (or other similar service providers in the case of government) and key competitiveness factors that affect the industry. This relates to Core Competency #2.

Experience related to Core Competency #3, understanding transaction streams and information systems, will include assessing the adequacy of an entity's internal controls.

All experience gained in industry, government or other services will be reviewed on a case-by-case basis by the Board.

Ethic Exam Requirement

Applicants must also take and pass a written examination on the Code of Professional Ethics for accountants. The following organizations each offer an exam that meets this requirement.

AICPA
<https://www.cpa2biz.com>
1211 Ave of the Americas
New York, NY 10036-8775
212-596-6200

Oregon Society of CPAs
Ethics Course
PO Box 4555
Beaverton OR 97076
503-641-7200

Reciprocity

An individual who wishes to establish a principal place of business in the State of Oregon is required to obtain a CPA license in Oregon.

Applicants must complete an application form and certify that they hold an active license in good

standing as a Certified Public Accountant issued by another jurisdiction whose requirements are substantially equivalent to Oregon as defined in Section 23 of the Uniform Accountancy Act.

Applications based on an active CPA license that is in good standing that **do not meet the requirements described above**, are eligible if the applicant demonstrates to the satisfaction of the Board that during four of the ten years immediately preceding the application under ORS 673.040, the applicant:

- (A) Held an active CPA license issued by another jurisdiction that is in good standing at the time the application is made;
- (B) Has four years of full-time experience of public accounting experience or the equivalent thereof, after completing the CPA exam and during the ten year period immediately preceding the application; and
- (C) Successfully completed the CPA exam.

Download, complete and submit an Application, Employment Record form, Social Security form, and an Authorization for Transfer form from each state in which you have taken the exam or been licensed.

Foreign Credentials

Applying for a CPA license with Foreign Credentials
from **Canada, New Zealand, Ireland, Australia or Mexico ONLY**

OAR 801-010-0085

The following foreign credentials are eligible for reciprocity in Oregon:

1. Chartered Accountant license issued by the Canadian Institute of Chartered Accountants
2. Instituto Mexican de Contradores Publicos
3. Institute of Chartered Accountants in Ireland
4. Institute of Chartered Accountants in Australia
5. Canada, Mexico and United States Memorandum of Understanding
6. Irish Institute of Chartered Accountants, and
7. New Zealand Institute of Chartered Accountants

Applicants for reciprocity under these provisions must pass the International/Qualifications Examination (IQEX) Uniform CPA exam.

The NASBA/AICPA International Qualifications Appraisal Board (IQAB) is the link between the US accounting profession and that of other General Agreement on Trade in Services (GATS) signatory countries. Through a mutual recognition agreement (MRA), qualified professional accountants from another country can practice in the United States without having to completely re-credential.

Please apply directly to the address listed below to have credentials evaluated or to take the IQEX examination.

NASBA
Adam Heyeczki
CPA Examination Services
150 Fourth Avenue North #700
Nashville, Tennessee 37219-2417
Telephone: (615) 880-4206
e-mail: KCannon@NASBA.org

Municipal Auditor License

Applicants for Admission to the Municipal Roster required by ORS 297.425 shall meet the following requirements:

- The applicant must be a licensee under ORS 673.150 in good standing;
- Submit an application for admission, along with appropriate fees, and appropriate CPE.
- Within the two year period immediately preceding the date of application to the municipal roster, the applicant must complete 40 hours of Level 1 or Level 2 education in the following subjects, including at least 4 hours in each subject:
 - Audits of state and local governmental units; Governmental Accounting and Financial Reporting Standards; Generally Accepted Governmental Auditing Standards; Single Audit Act of 1984 and related Office of Management and Budget circulars and supplements; Oregon Local Budget Law; and Minimum standards of audits and reviews of Oregon municipal corporations.
 -
- Upon approval of an application to the municipal roster, the Board shall: notify the applicant in writing that the application is approved; enter the applicant's name on the municipal roster; and notify the Secretary of State that the applicant is authorized to conduct municipal audits.

- Application Fee: \$100
- Permit Fee: \$100
- Biennial Renewal Fee: \$100

- Initial permit fee: Municipal Auditor - \$100
- Biennial renewal fees: Municipal Auditor - \$100

[Click here for Municipal Audits Administrative Rules](#)

[Click here for a current list of Municipal Auditors](#)

Course Guide

The programs on the following [link](#) are provided **only as a guide** for consideration in fulfilling the municipal roster application requirements. It is not intended to be an inclusive list of eligible courses, nor is it intended to identify the number of qualifying hours by subject. The applicant will need to determine the number of hours from each CPE course that fulfill the objectives of the six subjects included in the application. The hour allocations will need to be supported by the course objectives, outline, or course materials. It is up to the applicant to demonstrate that the minimum required number of hours of CPE has been obtained in each subject matter.

Fees & Applications

Applications are available on this website in the forms section or you may call the Board office at 503-378-4181.

Complete the application form and return to the Board office with the appropriate fee. All application fees are non-refundable.

For all forms related to licensing, [please click here](#)

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BOARD OF ACCOUNTANCY
 3218 Pringle Road SE #110
 Salem, OR 97302-6307
 (503) 378-4181 ext 22
 www.boa.state.or.us

CERTIFICATE OF EXPERIENCE
For
ISSUANCE OF CERTIFIED PUBLIC
ACCOUNTANT LICENSE

Applicant's Name: _____
Last First Middle

Employer's Name: _____

Address: _____

City State 9-Digit Zip

.....
TO BE COMPLETED BY THE EMPLOYER

Please read Instructions to Supervisor Licensee/Employer first!!

The above-named applicant has submitted an application for a Certified Public Accountant license and has stated that he/she is or was in your employ. Please remember your certification of the applicant's competencies is considered evidence of your own professional expertise. **Failure to complete and return this form within 21 days is a violation of OAR 801-010-0073.**

PERIOD OF EMPLOYMENT			TIME IN MONTHS
Full Time	From ___/___/___ To ___/___/___		_____ Full Time
*Part Time	From ___/___/___ To ___/___/___	Part Time Hours Total _____ <small>(173 Hours = 1 month)</small>	_____ Part Time
* Qualifying part-time employment must be at least 20 hours per week. A time schedule must be attached to verify a minimum of 20 hours per week.			_____ Total

CERTIFICATION OF EMPLOYMENT

To be signed by Supervisor Licensee/Employer only. In order to qualify as a supervisor licensee you must currently hold an active CPA license and have held an active CPA license recognized by the state for at least five years prior to serving as a supervisor licensee or have held an active PA license issued by Oregon for at least five years prior to serving as a supervisor licensee.

Name of Licensee _____ Fax No. _____

License No. _____ State _____ Telephone No. _____

Date Permit Expires _____ E-Mail _____

Signature of Licensee _____ Date Signed _____

For Board Use ONLY	Granted _____	Status _____	Expires _____
---------------------------	---------------	--------------	---------------

The Competency Evaluation Worksheet must be completed first. Please read the "Instructions To Supervisor Licensee/Employer" before you complete these forms. Has the applicant demonstrated sufficient experience or knowledge in these competencies? Please indicate the type(s) of engagements that provided the qualifying experience (Attest or Assurance = audits, reviews & compilations; Other Professional; or Other).

COMPETENCY EVALUATION CHART	Does applicant meet the competency?		Please check how the applicant has achieved this competency		
	Yes	No	*Attest or Assurance Engagements	**Other Professional Standards	**Industry Government or Other
A. Professional Ethics					
B. Assessing the achievement of an entity's objectives					
C. Experience in preparing working papers that contain sufficient, relevant data to support analysis and conclusions					
D. Understanding transaction streams and information systems					
E. Risk assessment and verification skills					
F. Decision making, problem solving, and critical thinking in the context of analysis					
G. Quality of communication expressing scope of work, findings and conclusions					

*Date of Last Peer Review: _____

**See further instructions on the "Instructions To Supervisor Licensee/Employer" sheet. Further information is necessary.

I certify that I have at least five years experience, in public accounting or the equivalent; prior to serving as a supervisor licensee, and that the applicant has obtained satisfactory experience in the competencies as marked; that the experience was under the direct supervision of an actively licensed public accountant in Oregon or an actively licensed certified public accountant; and that the experience is of sufficient quality and diversity that it fulfills the entry requirements set forth in OAR 801-010-0065.

Supervisor Licensee/Employer Signature: _____

Date: _____

Oregon State Board of Accountancy Competency Evaluation Worksheet CPA Competencies and Evidence Considerations

Applicant Name: _____

Caveat: Not all applicants will get yes answers. Not all need to be checked yes in order to achieve the competency.

A. PROFESSIONAL ETHICS: HAS THE APPLICANT DEMONSTRATED AN UNDERSTANDING OF THE CODE OF THE PROFESSION?

A.1. Does the preponderance of the applicants performance lead you to believe that the applicant:

- Has demonstrated the ability to practice with integrity, objectivity, and professional skepticism?
- Can make appropriate judgments to undertake only those tasks that can reasonably be expected to be completed with professional competence?
- Has shown a record of seeking advice and supervision when confronted with challenges beyond the applicant's immediate expertise?
- Has shown a record of exercising due professional care in the performance of professional services?
- Has demonstrated the ability to practice in accordance with other ethical standards?
- In audit, review, attest or other assurance engagements, can the applicant recognize and appropriately respond to the requirements of independence?

Yes	No	n/a

If any quality review assurance program was used, please attach an explanation and a report, if available.

A.2. If the applicant is not qualified under attest or assurance, what evidence leads you to believe that the applicant has demonstrated an understanding of the profession's code of ethics? Please attach a separate sheet with your explanation.

Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)

	Yes	No
Does the applicant meet competency A?		

B.3. If the applicant is not qualified under attest and assurance, then which evidence leads you to believe that the applicant has demonstrated the ability to undertake the task of assessing the achievement of an entity's objectives? Please attach a separate sheet with your explanation.

	Yes	No
Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)	<input type="checkbox"/>	<input type="checkbox"/>
Does the applicant meet competency B?		
If yes, how achieved? (circle one or more)	Attest	Other prof. Stds. Other

C. EXPERIENCE IN PREPARING WORKING PAPERS THAT CONTAIN SUFFICIENT, RELEVANT DATA TO SUPPORT ANALYSIS AND CONCLUSIONS:

Has the applicant demonstrated documentation to support the analysis and conclusions required by the applicant's work program?

C.1. (Attest or Assurance Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Can the applicant prepare adequate working papers to demonstrate:
 - The work was adequately planned and supervised?
 - An understanding of the entity's internal controls were obtained and that it was considered in determining the scope of an audit?
 - Sufficient evidence was obtained to provide a reasonable basis for the conclusion that is expressed in the report?

Yes	No	n/a

C.2. (Other Professional Standards Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the applicant can successfully carry them out with a minimum of supervision:

- Can the applicant prepare adequate working papers or documentation to demonstrate that:
 - The work was adequately planned and supervised?
 - That sufficient, relevant data was obtained to provide a reasonable basis for the conclusion?

Yes	No	n/a

What Professional Standards is the applicant using? _____

C.3. If the applicant is not qualified under attest or assurance, what evidence leads you to believe that the applicant has demonstrated the ability to undertake the task of adequately documenting the work that supports their analysis and conclusions with a minimum of supervision? Please attach a separate sheet with your explanation.

	Yes	No
Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)	<input type="checkbox"/>	<input type="checkbox"/>
Does the applicant meet competency C?		
If yes, how achieved? (circle one or more)	Attest	Other prof. Stds. Other

D. UNDERSTANDING TRANSACTION STREAMS AND INFORMATION SYSTEMS

Has the applicant demonstrated an understanding of transaction streams and how individual transactions aggregate at the organizational level?

D.1. (Attest or Assurance Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Evaluate the nature of the entity's business transactions, the form of its accounting systems and records, and the stated qualifications of its accounting personnel?
- Obtain and document an understanding of the entity's internal controls, as appropriate, including relevant computer aspects?
- Infer how a particular type of transaction might impact the organization as a whole?
- Use this knowledge in:
 - Assessing control risk, as appropriate, for various accounts and assertions?
 - Making appropriate decisions about the nature, timing and extent of procedures that support the expected level of assurance?
 - Evaluating the performance of the organization?
 - Supporting conclusions about the reasonable basis for the conclusion expressed in the report?

Yes	No	n/a

D.2. (Other Professional Standards Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the applicant can successfully carry them out with a minimum of supervision:

- Evaluate the nature of the entity's business transactions, the form of its accounting systems and records, and the stated qualifications of its accounting personnel?
- Infer how a particular type of transaction might impact the organization as a whole?
- Use this knowledge in:
 - Assessing the impact of the quality of underlying information on the need for possible accounting and professional services, and the sufficiency of relevant data needed for conclusions?
 - Evaluating the performance of the organization?
 - Supporting conclusions?

Yes	No	n/a

What Professional Standards is the applicant using? _____

D.3. If the applicant is not qualified under attest or assurance, what evidence leads you to believe that the applicant has demonstrated the ability to understand transaction streams and information systems with a minimum of supervision? Please attach a separate sheet with your explanation.

Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart) Yes No

Does the applicant meet competency D? [] []

If yes, how achieved? (circle one or more) Attest Other prof. Stds. Other

E. RISK ASSESSMENT AND VERIFICATION SKILLS

Has the applicant demonstrated an understanding of accounting and other information systems?

E.1. (Attest or Assurance Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Design appropriate audit procedures based on an assessment of risk for misstatement as (1) the financial statement level and (2) the account balance and transaction class level?
- Obtain sufficient, competent evidence to provide a reasonable basis for the conclusions expressed in the report?
- Use this knowledge in:
 - Designing the nature, timing and extent of tests to obtain a reasonable basis for the appropriate level of assurance regarding the following assertions:
 - Completeness?
 - Existence and Occurrence?
 - Rights and Obligations?
 - Valuation and Allocation?
 - Presentation and Disclosure?
 - The evaluation of assurance findings for the purpose of:
 - Considering implications for other tests?
 - Forming a conclusion regarding the assertions on which assurance is provided?

Yes	No	n/a

E.2. (Other Professional Standards Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the applicant can successfully carry them out with a minimum of supervision:

- Design appropriate procedures based on an assessment of risk, of misstatement in the underlying data?
- Obtain sufficient, relevant data to provide a reasonable basis for the conclusions?
- Use this knowledge in:
 - Designing procedures to afford a reasonable basis for conclusions considering issues of the data's:
 - Valuation and Allocation?
 - Presentation and Disclosure?
 - The evaluation of sufficient, relevant data for the purpose of:
 - Considering implications for collecting other data?
 - Forming a conclusion?

Yes	No	n/a

What Professional Standards is the applicant using? _____

E.3. If the applicant is not qualified under attest or assurance, then what evidence leads you to believe that the applicant has demonstrated the ability to undertake the task of risk assessment and verification skills with a minimum of supervision? Please attach a separate sheet with your explanation.

Yes No

Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)

--	--

Does the applicant meet competency E?

If yes, how achieved? (circle one or more) Attest Other prof. Stds. Other

F. DECISION MAKING, PROBLEM SOLVING, AND CRITICAL THINKING IN THE CONTEXT OF ANALYSIS

Has the applicant demonstrated the ability to evaluate and interpret sufficient, relevant data in a variety of engagements and settings?

F.1. (Attest or Assurance Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Assess the appropriateness of assertions reported on (e.g., an entity's financial position, results of operations, and cash flows)?
- Use this knowledge in, for example:
 - Evaluating the reasonableness of estimates?
 - Evaluating the reasonableness of management representations?
 - Evaluating whether there is substantial doubt about an entity's ability to continue as a going concern?
 - Evaluating the appropriateness of presentations and disclosures in accordance with the appropriate basis of accounting?

Yes	No	n/a

F.2. (Other Professional Standard Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Assess the appropriateness of conclusions based on sufficient, relevant data?

Yes	No	n/a

What Professional Standards is the applicant using? _____

F.3. If the applicant is not qualified under attest or assurance, what evidence leads you to believe that the applicant has demonstrated the ability to undertake the task of decision making, problem solving, and critical thinking in the context of analysis with a minimum of supervision? Please attach a separate sheet with your explanation.

Yes No

Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)

--	--

Does the applicant meet competency F?

If yes, how achieved? (circle one or more) Attest Other prof. Stds. Other

G. QUALITY OF COMMUNICATION EXPRESSING SCOPE OF WORK, FINDINGS AND CONCLUSIONS

Has the applicant demonstrated the ability to determine the appropriateness of reports on financial statements, system reliability, or other reports expressing scope of work, findings, and conclusions?

G.1. (Attest or Assurance Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Comply with appropriate reporting standards of a variety of assurance engagements?
- Draft appropriate communications including the scope of work performed, findings, and conclusions?

Yes	No	n/a

G.2. (Other Professional Standard Engagements) Does the preponderance of the applicant's performance lead you to believe you are prepared to assign the following tasks, and that the person can successfully carry them out with a minimum of supervision:

- Comply with the appropriate standards for expressing professional conclusions?
- Draft appropriate communications including scope of work performed, findings, and conclusions?

Yes	No	n/a

What Professional Standards is the applicant using? _____

G.3. If the applicant is not qualified under attest or assurance, what evidence leads you to believe that the applicant has demonstrated the ability to undertake the task of communication expressing scope of work, findings and conclusions with a minimum of supervision? Please attach a separate sheet with your explanation.

Overall Evaluation (transfer this evaluation to the Competency Evaluation Chart)

Yes	No

Does the applicant meet competency G?

If yes, how achieved? (circle one or more)

Attest

Other prof. Stds.

Other

Supervisor Licensee Signature

Date

OAR 801-010-0073 requires this form to be kept for a period of three years after certification of the applicant.

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About Us

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon.

Mission Statement

The mission of the Oregon Board of Accountancy is to protect the public by regulating the practice and performance of all services provided by licensed accountants.

Organization

Annual Performance Measures

The Board of Accountancy assures that approximately 9,100 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to serve the needs of their clients and other users of their services. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon.

Programs

The Board is always looking for individuals to serve on the various Board committees. If you are interested, please contact the Board office for more information.

COMPLAINTS COMMITTEE:

Membership :

The Complaints Committee shall consist of at least six members. Committee membership should include members with diverse practice specialties and expertise, which may include attest services, governmental accounting and auditing, income tax return preparation, estates and trusts, investments and bankruptcy.

Functions :

The Complaints Committee shall provide technical assistance to the Board staff in the investigation of complaints received by the Board. The Committee shall review staff investigation reports and make recommendations to the Board regarding disciplinary action or other resolution of complaint investigations. The committee shall conduct a review of the relevant statutory provisions and administrative rules and make recommendations for revisions to the Board of Accountancy.

QUALIFICATIONS COMMITTEE:

Membership :

The Qualifications Committee shall consist of at least five members. Membership should include one member in higher education, two members in private industry, and the remaining members shall be involved in the practice of public accounting.

Functions:

The Qualifications Committee shall review the experience requirements of individuals applying for an Oregon certificate or license to practice public accountancy, and make recommendations to the Board of Accountancy regarding such applications. The Committee shall review experience records submitted by the applicant to demonstrate achievement of the core competencies in other professional standards, including non-public accounting experience (equivalent experience) and experience obtained through Board approved experience programs. The committee shall consider requests for extensions of the eight-year rule. The committee shall conduct a review of the relevant statutory provisions and administrative rules and make recommendations for revisions to the Board of Accountancy.

CONTINUING PROFESSIONAL EDUCATION COMMITTEE:

Membership :

The Continuing Professional Education Committee (CPE) shall consist of at least 5 members. Committee membership should include one member in higher education, one member in private industry, one member in governmental accounting and the remaining members shall be actively involved in the practice of public accounting.

Functions:

The CPE committee reviews and makes recommendations to the Board on issues involving continuing education requirements, licensee reinstatements and the licensing program for municipal auditors. The committee shall conduct a review of the relevant statutory provisions and administrative rules and make recommendations for revisions to the Board of Accountancy.

PEER REVIEW OVERSIGHT COMMITTEE:

Membership :

The Peer Review Oversight Committee (PROC) shall consist of at least three members. Committee membership should include two members with a currently active license to practice, with recent experience in accounting and auditing; one member may be a non-licensee with extensive experience in preparing and/or using financial statements.



Oregon

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Displaying records 1 through 6 of 6 records found.

License	Name	Address	Status	Granted/ Expires	Muni	CPE
12724	LEEANN FORD	780 MMOSA AVE EUGENE OR 97405	ACTIVE	05-03-10 06-30-14	1500	Carry Forward:20 Ethics Required:4 Pro-rated Hours:
12905	LEENA KABADI	17490 NW GILBERT LANE PORTLAND OR 97229	ACTIVE	01-03-11 06-30-13		Carry Forward:20 Ethics Required:4 Pro-rated Hours:
4946	LEEANN MYASHIRO	PMB 525, 5331 SW MACADAM STE 258 PORTLAND OR 97239	ACTIVE	07-09-84 06-30-14		Carry Forward:2 Ethics Required:4 Pro-rated Hours:
5143	LEE MUSSER	PO BOX 1118 BROOKINGS OR 97415	ACTIVE	05-20-85 06-30-13		Carry Forward:20 Ethics Required:4 Pro-rated Hours:
13417	LEE OWEN	4565 NW 187TH AVENUE PORTLAND OR 97229	ACTIVE	10-01-12 06-30-13		Carry Forward: Ethics Required:4 Pro-rated Hours:30
6960	LEE PRUITT	OREGON SHAKESPEARE FESTIVAL PO BOX 158 ASHLAND OR 97520	ACTIVE	02-03-92 06-30-14		Carry Forward:4 Ethics Required:4 Pro-rated Hours:

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History of Disciplinary Outcomes

The Board of Accountancy's mission is to protect the public by regulating the practice and performance of services provided by licensed accountants. The effective investigation and resolution of complaints is an essential element of the Board's desire to fulfill its mission. Accordingly, the Board both seeks and welcomes the active participation, by affected licensees, in negotiating the appropriate final outcomes of disciplinary action.

The Board has a listing of past disciplinary action dating back to January 2011 and updated after each Board meeting. This information is available to view either [alphabetically](#) or in [chronological](#) order. Disciplinary information prior to January 2011 can be found by reviewing past Board [newsletters](#).

Contact the Board [office](#) for information about disciplinary history of a licensed accountant or public accounting firm. Disciplinary actions are a matter of public record and copies of the Stipulation and Order are available by submitting a written request to the Board.

Phone number: 503-378-4181
Fax number: 503-378-3575

Do you have a complaint?

This material has been prepared for anyone with a complaint about a Certified Public Accountant or a Public Accountant. This information is designed to explain rules, regulations and procedures which the Oregon Board of Accountancy follow regarding complaint and disciplinary matters.

Not All Accountants Are Licensed

The Oregon Board of Accountancy does not usually have jurisdiction over unlicensed accountants. However, in order to use the title Certified Public Accountant or Public Accountant, a person must be licensed by the Board of Accountancy. The Board investigates complaints filed against its licensees or individuals who are holding themselves out as a CPA or PA without a valid license. If you are having problems with a Licensed Tax Consultant or Tax Preparer, you should contact the Board of Tax Service Examiners at (503) 378-4034.

CPA and PA Standards are High

Most CPAs and PAs sincerely try to do all they can on behalf of their clients. They value their good reputation and want to do what they can to resolve any difficulties which may have arisen. When there has been no illegal or unethical conduct, but only a misunderstanding, the Board wants to help clear up that misunderstanding. The procedures for dealing with your complaint are designed to provide a thorough review of the matter and to resolve the questions according to the provisions of ORS Chapter 673 and OAR Chapter 801.

Ethics and Discipline

All CPAs and PAs are guided by rules adopted by the Board. Among these rules is the Code of Professional Conduct. An individual who violates this code is subject to discipline which, in very serious matters, could mean suspension or revocation of the permit to practice.

Discipline of a CPA or PA must be considered carefully since it may have a profound effect on the licensee's career, reputation and ability to make a living. You can understand, therefore, that it takes more than a claim of illegal or unethical conduct to justify a disciplinary action. It takes evidence - proof of illegal or unethical conduct - to justify discipline of a licensee, just as it takes proof before



you or any member of society may be penalized for wrongdoing. An honest disagreement about how a matter should be handled, or should have been handled, does not constitute illegal or unethical conduct. A mistake or an error in judgment is not illegal or unethical conduct.

Disagreement about fees does not constitute illegal or unethical conduct alone. There can be legitimate differences about fees, of course. If your complaint is found to be a fee dispute only, you will be advised and receive information about other resources available, if any. The Board has no jurisdiction over fees and will be unable to help you unless there are other reasons for your complaint.

Finally, there are situations which a client may find annoying, but which do not constitute illegal or unethical conduct. An example would be the licensee's failure to respond to the client's telephone calls inquiring about progress. Although such situations do not constitute unethical conduct, except in extreme cases, the Board will advise the licensee of the complaint.

Illegal or unethical conduct means wrongdoing - a violation of the law or of the Professional Code of Conduct - which must be proven by evidence.

Engagement Letters

The Board receives frequent inquiries regarding fees charged by Oregon accountants. Many times the caller is surprised by a bill they have received and report it to the Board.

It is up to the accountant to determine the appropriate fee to charge for services provided. Clients can avoid an unpleasant surprise when the bill arrives by requesting an engagement letter during the initial appointment.

An engagement letter describes the services to be provided, the amount to be charged and other provisions that may affect the services provided.

Common provisions in an engagement letter include the following:¹

- Identification of the client;
- Description of the agreement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client signature.

After reviewing and signing the engagement letter, the client should request a copy for the client's records.

Well-structured engagement letters can help reduce misunderstandings regarding fees and services to be performed, increasing the likelihood that you will be satisfied with both the services and the bill you receive from your accountant.

1. "Activity Review" by NC State Board of Certified Public Accountant Examiners - No. 3 2000

Fee Disputes

Disagreement between licensees and clients about fees does not constitute illegal or unethical conduct except in unusual circumstances. The Board has no jurisdiction over fee disputes and is unable to help unless there is another basis for the complaint.

CPAs and PAs normally charge according to the amount of time required to perform the services requested. There are no "fee schedules" common to the profession. Fees vary depending on the type of service required, the prevailing costs in the community, the licensee's level of expertise, and the complexity of the work.

Filing a Complaint

The Board of Accountancy responds to all written complaints submitted to the Board. Complaints can

originate from the public, another accountant, a client, a previous client, or anyone at all. The Board may also initiate an investigation based on information received, such as a notice in the newspaper.

The Board has authority to investigate complaints filed against licensees (CPAs and PAs licensed in Oregon), and against non-licensed individuals; for example an individual who is practicing public accounting without a license or holding themselves out to be a licensee.

Licensees of the Board are guided by the Code of Professional Conduct ([OAR 801, Division 30](#)). Those who violate this code are subject to disciplinary action which, in the worst case, could result in revocation of their license to practice public accounting. Discipline is considered carefully since it may have a profound effect on the licensee's career, reputation, and ability to make a living. It takes more than a claim of wrongdoing; it requires evidence to substantiate the claim(s). Neither an honest disagreement about how a matter should have been handled, nor an honest mistake constitute illegal or unethical conduct. Disagreement about fees does not constitute illegal or unethical conduct; except in unusual circumstances. The Board has no jurisdiction over fee disputes and will be unable to help you unless there are other reasons for your complaint.

If you believe your licensed accountant was unethical or made a serious error, you may wish to file a complaint with the Board. The complaint must be in writing. **No special form is necessary**, but all important information should be included with copies of supporting documents.

How to Choose a CPA or PA

A Certified Public Accountant (CPA) or Public Accountant (PA) is a person who has met the requirements of Oregon law and has been issued a permit to practice public accounting by the Oregon Board of Accountancy.

Only persons who are licensed may call themselves a Certified Public Accountant or Public Accountant. CPAs and PAs provide accounting, auditing, tax, financial planning, and management consulting services.

In order for you to get the most value from a CPA or PA it is important to first analyze your current and future needs. This will help you to select someone who can address your particular concerns.

When you choose a CPA or PA:

- Check the license status from our [Web License Lookup](#) or call the Oregon Board of Accountancy at 503-378-4181. Specifically, make sure the license is current, and inquire whether there have been any disciplinary actions against the licensee.
- Interview the prospective CPA or PA either by telephone or in person. A common inquiry is "what type of accounting work do you typically perform?" Compare the licensee's experience to your service needs.
- To what professional organizations does the CPA/PA belong? To what extent is he or she an active member? You may wish to ask if a firm has non-CPA owners. OAR 801-010-0340, allows a public accounting firm to have non-licensee owners if certain requirements are met.
- Talk frankly with a CPA/PA about fees. It is important to make certain before any work is done that you receive an engagement letter detailing the work to be performed for you, who will specifically be performing the work, and the cost of the service.

Investigation Process

Your complaint will be referred to the Board Investigator. The investigator will prepare a report that will be presented to the Complaints Committee for consideration. The Complaints Committee is composed of Certified Public Accountants and Public Accountants who are appointed by the Board. The committee, which meets every 6 to 8 weeks, will make a recommendation on each case to the Board.

A copy of your complaint will be sent to the licensee so that his or her side of the story may be presented. If the answer raises additional questions, you may be asked to submit your comments on the Licensee's explanation.

How Long Does it Take?

You should receive acknowledgment of your complaint within one week after it is received. The length of time required to investigate a complaint varies depending on the nature of the complaint, whether or not the facts of the case are in dispute, and the cooperativeness of the individuals involved in the case. A complaint involving a complex financial matter, for example, will take more time to investigate than a complaint that a licensee failed to return client's records.

Your complaint will be handled as quickly as possible and you will be notified of the outcome.

Both parties to the complaint will be notified of the following events:

- Written notice that the complaint is opened.
- During the investigation the Investigator may contact either part for additional information.
- Written notice of the Board's decision

Some Things You Should Not Expect

You should not expect that your complaint will be decided solely on the basis of your statement. The licensee about whom you complained cannot expect that the matter will be decided solely on the basis of his or her statement. The final decision will be based on the weight of all evidence and testimony.

You should not expect, as a result of your complaint, that you will receive any money or reimbursement of loss. Any monetary loss you may claim must be recovered through a legal proceeding. Board disciplinary proceedings are restricted to the question of an accountant's fitness to practice public accounting.

What You Can Expect

You can expect that your complaint will receive serious consideration. You can expect that every attempt will be made to deal with your complaint in a manner which is fair to you and to the CPA or PA about whom you complained. You can expect to receive written notice of the Board's final decision concerning your complaint.

The Board's disciplinary system is designed to provide an orderly and just way to deal with complaints of misconduct against its licensees. We sincerely hope that the problems which gave rise to your complaint will be resolved in a manner that is effective and fair.

If you wish to file a complaint, write a letter to the Board at: 3218 Pringle Rd SE #110, Salem, OR 97302.

If you have any questions or would like to discuss a matter, please contact the Board office at (503) 378-2273 or by e-mail at Noela Kitterman.

The complaint is not officially closed until the Board takes action and all parties are notified of the final action. If disciplinary action is taken, the licensee, firm or non-licensee has the right to a contested case hearing if they dispute the facts of the case. The Board can only discipline those who violate the rules and laws of the Board. The Board has no authority to award damages to any individuals.

Public Records Requests

The rules governing Public Records can be found in ORS 192.420(1).

Every person has a right to inspect the public records of a public body in this state, except as otherwise expressly provided in ORS 192.501 to 192.505.

Public records requests must be made in writing by letter or email,

Before a public records request is prepared, an invoice for the cost of the public record request is returned to the person making the request. Payment must be received and processed before the requested records are released. The Board of Accountancy accepts Visa or MasterCard, personal or company checks.

The cost to produce public records includes the cost of preparation and materials.

- Preparation is calculated at the hourly rate of \$23 in quarter hour increments of \$5.75
- Copies of documents are charged at a rate of \$2.50 for the first five pages and .25 cents per page thereafter, and
- Cost of materials and mailing.

To submit a request for public records, click here or contact:

David Hunter at the Oregon Board of Accountancy
Phone: 503-378-4181 Fax: 503-378-3575
Email: david.r.hunter@state.or.us

Mailing Address:
Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem OR 97302-6307

Selecting a CPA or PA from the Internet

It is now possible to purchase public accounting services on the Internet. While this is a convenient way to access a broad range of services, it is important to "do your homework" before selecting a licensed accountant. Because Internet practice does not allow face-to-face client contact, it may be easier for unqualified, unlicensed persons to pose as licensees. Remember as well that a practitioner offering services on the Internet may be physically located anywhere in the world.

To provide CPA services to consumers in Oregon, a practitioner should be licensed as a Certified Public Accountant or Public Accountant by the Oregon Board of Accountancy, (or may be practicing in Oregon under provisions of mobility). (OAR 801-010-0080).

The information below should not be construed as an endorsement or recommendation to purchase public accounting services on the Internet. Rather, these tips are offered as consumer protection suggestions in advance of contemplating the selection of an Internet practitioner.

- Keep in mind that if you encounter a problem with an accountant who is not licensed by the Oregon Board of Accountancy, the Board will probably not be able to assist you.
- Check the status of the licensee using our [licensee search](#) or call the Oregon Board office at 503.378.4181. Make sure the practitioner holds a current Oregon license. You may also want to ask if there has been any disciplinary action against the licensee.
- Interview the licensee either by e-mail or telephone to ensure that he or she can provide the services that you need. Ask about procedures for providing and receiving information. If you are interested in income tax preparation services, ask if the licensee can be reached later in the year if you need help with an audit. What are their policies or concerns about timeliness, accuracy and confidentiality?
- It is of primary importance to make certain that before any work is done by the CPA or PA that you receive an engagement letter or other written documentation detailing the work to be performed for you, who specifically will be performing the work and the cost of the services.
- If you are using the Internet to obtain a directory of CPAs, keep in mind that the directory listing does not ensure that the person is well qualified. You always want to contact the State Board to ensure the person is properly licensed.
- Verify that the information given by the firm on its website matches the information on record with the State Board. Does the address on the website match the address on the Board database?

- This message is modified for Oregon consumers with permission from its originator, the California Board of Accountancy

Verifying Client Information for Lenders and Loan Brokers

Over the past few months, the Board has received numerous phone calls and e-mails from CPAs who have been asked by lenders and loan brokers to provide letters verifying that clients are self-employed, financially sound, profitable, creditworthy, or a combination of such attributes.

There is a strong temptation to comply, especially when the CPA is familiar with the finances of a long-term client who appears to be financially sound. The CPA wants to help the client and is put in a very difficult position – he or she is told that the client will not qualify for a loan unless he or she provides a letter to confirm or verify certain types of information about the client.

Some lenders and brokers ask for a statement verifying the accuracy of the client's tax returns or verifying that any funds used from the client's business make a down payment for a loan will not affect the business. Some lenders and brokers go as far as providing a "canned" letter for the CPA to sign.

The motives behind the lender's requests are important to understand. The client wants to cooperate with the lender in order to get the loan approved, while the broker wants to make the client happy and earn a commission, neither of which will happen unless the loan is approved. The lender's motive however, is not necessarily so simple.

Normally, when a lender grants a loan to a borrower, it relies on many factors to determine the advisability of extending credit to the borrower. These factors include, but are not limited to, assessing the creditworthiness of the customer, collateral, primary sources of repayment, as well as market conditions. However, some lenders have been attempting to shift onto the CPA the burden of responsibility for assessing the information supplied by the borrower in the event the borrower defaults on the loan and the lender incurs a loss.

The CPA should be concerned about providing what is in effect an attest letter based on nonattest work. He or she may be providing a false sense of assurance to the lender or broker by complying with the request. If the client defaults on the terms of the loan, the lender could argue that it relied on the CPA's letter (in lieu of other due diligence steps and as a result suffered a loss. The CPA may then be at risk for a lawsuit.

Even an apparently harmless verification of client information, such as self-employment, carries much more risk than it appears to, especially if the CPA prepared tax returns based on information provided by the client without performing procedures to verify the information.

The CPA should communicate to the client and the lender (if the client has authorized such communication) that although the CPA would like to comply with the lender's request, the services rendered in this situation were limited to the preparation of tax returns from the information that the client provided to the CPA.

Since the CPA has not audited, reviewed, or otherwise verified the information provided by the client, the CPA is not in a position to make any conclusions or assurances regarding the accuracy or completeness of the information, nor is the CPA able to forecast the future ability of the clients to repay a loan. However, if the client agrees, the CPA may offer to send a copy of the tax returns or client payroll records so that the lender may compare the records in its possession with the returns prepared by the CPA.

The bottom line is that the CPA should speak with his or her client, verify all information, review all applicable attest and assurance standards, and check with his or her professional liability insurance carrier before providing any information to a lender or loan broker.

North Carolina Activity Review Newsletter

OREGON.GOV

State Directories
Agencies A to Z
Oregon Administrative Rules
Oregon Revised Statutes
Oregon - an Equal Opportunity
Employer
About Oregon.gov

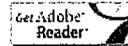

VETERANS
Are you a Veteran? Find benefits here.

WEB SITE LINKS

Text Only Site
Accessibility
Oregon.gov
File Formats
Privacy Policy
Site Map
Web Site Feedback

PDF FILE ACCESSIBILITY

Adobe Reader, or equivalent, is required to view PDF files. Click the "Get Adobe Reader" image to get a free download of the reader from Adobe.



PENNSYLVANIA

<p>Experience Requirement:</p>	<p>Experience must be gained in attest functions including any of the following: audits or reviews of financial statements, compilation of financial statements with complete disclosure, attestation engagements, internal control reviews, operational or compliance audits, expressing opinions on financial forecasts and projections, independent internal audits, preparation of tax returns, tax research and consulting, management advisory, management and supervision of accounting functions and preparing financial statements, or other professional accounting-related work in a public accounting firm.</p> <p>Public: For applicants with a baccalaureate degree, 2 years experience with 800 hours of attest. For applicants with a graduate degree (or 150 semester hours), 1 year experience with 400 hours of attest. Each year must consist of 1,600 hours in not less than 12 months. An applicant cannot receive credit for more than 1,600 hours in a 12-month period.</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Required (attest license only).</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA that was actively licensed during the supervision. (Attachment A).</p> <p>Verification: The Board verifies CPA status through online license lookup.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

STATE BOARD OF ACCOUNTANCY
 P O BOX 2649
 HARRISBURG, PA 17105-2649
 717-783-1404

VERIFICATION OF EXPERIENCE

Blank form ma
 Print in black o.
 Refer to reverse side of form

(SUBMIT ORIGINAL ONLY - COPY NOT ACCEPTABLE)

SECTION 1 - APPLICANT COMPLETE THIS SECTION ONLY

NAME _____ WORK TELEPHONE _____ SS # _____

(APPLICANT-DO NOT COMPLETE SECTION 2)

SECTION 2 - SUPERVISOR MUST COMPLETE THIS SECTION AND RETURN DIRECTLY TO STATE BOARD OF ACCOUNTANCY

NAME _____ TITLE _____

FIRM NAME AT TIME OF SUPERVISION _____

FIRM ADDRESS _____

Licensed Public Accounting Firm Sole Proprietor-Certified Public Accountant or Public Account Government Industry

Applicant's experience under my supervision was from ____/____/____ to ____/____/____

Hours are: Actual based on existing records. **NOTE: ORIGINAL MUST BE SUBMITTED - COPIES OF COMPLETED FORM IS NOT ACCEPTABLE**

EXPERIENCE AREAS (Indicate hours performed by applicant in applicable areas):

	Public Accounting	Private Industry	Fed/ State Local Gov
1. Audits of financial statements in accordance with GAAS, GAGAS or PCAOB.....			
2. Reviews of financial statements in accordance with SSARS.....			
3. Compilations of financial statements with complete disclosure in accordance with SSARS.....			
4. Attestation engagements in accordance with SSAE.....			
5. Other auditing in accordance with accepted standards which leads to the expression of a written opinion including:			
A. Reviews regarding internal control.....			
B. Operational audits.....			
C. Compliance audits.....			
D. Expressing an opinion on financial forecasts and projections.....			
6. Performance of an independent internal audit function.....			
7. Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.....			
8. Audits performed on behalf of a government audit agency that results in the issuance of an opinion or report.....			
9. MUST TOTAL AT LEAST 800 HOURS FOR BACHELOR'S OR 400 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > > > > > SUBTOTAL #1-9 - ALL AREAS			
10. Preparation of income and non-profit tax returns (all types).....			
11. Tax research which is properly documented (all types).....			
12. Representation before a government agency on a tax matter (all types).....			
13. Financial forecasts, analyses and projections (all types).....			
14. Management advisory services which meet AICPA standards (all types).....			
15. Management and supervision of accounting functions and preparing financial statements for profit/non-profit entities (all types).....			
16. Professional accounting-related work in a public accounting firm (all types).....			
17. MUST TOTAL AT LEAST 3,200 HOURS FOR BACHELOR'S OR 1,600 HOURS FOR MASTER'S OR FOR 150 HOUR EDUCATION > > > > > > > > > GRAND TOTAL			

I certify under the penalty of perjury that the applicant has been under my supervision and has obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during supervision. I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware that the statements made may affect my license and I am aware of the criminal penalties for tampering with public records or information pursuant to 18 PA C.S. §4911.

Supervisor Signature: _____ Date Signed: ____/____/____

License Number: _____ State: _____ Expiration date: ____/____/____

(Enclose a copy of current license if not licensed in PA)

FORM MUST BE SUBMITTED BY SUPERVISOR ONLY - FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION

SUPERVISOR RESPONSIBILITIES

You have personally evaluated and been responsible for the work performed by the applicant
Your CPA/PA license was current throughout the entire duration of the applicant's experience
You either employed the applicant or both you and the applicant were employed by the same firm
The experience is appropriate for the applicable categories

APPROPRIATE ATTEST EXPERIENCE

PRIVATE INDUSTRY	FEDERAL, STATE & LOCAL GOVERNMENT
<p>Independent reporting process required to an independent body -- this body must be independent from management and ownership</p> <p>Independence of mental attitude must be maintained</p> <p>Must be independent from the information being audited</p> <p>Preparation of information for or assistance to an outside auditor/accounting firm does not qualify</p> <p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"> 1. The utilization of demonstrated audit skills by the applicant 2. A supervised process 3. Audit programs or checklist 4. A structured reporting process 	<p>A formal audit process is required which normally includes:</p> <ol style="list-style-type: none"> 1. The utilization of demonstrated audit skills by the applicant 2. A supervised process 3. Audit programs or checklist 4. A structured reporting process

QUALIFIED EXPERIENCE

<p>With a bachelor's degree, and applicant must have at least two years of qualified experience.</p> <p>With a master's degree, an applicant must have at least one year of qualified experience.</p> <p>With the 150-hour education, an applicant must have at least one year of qualified experience.</p> <p>Each year of qualified experience shall be met by attaining 1,600 hours in not less than twelve months.</p> <p>An applicant may not receive credit for more than 1,600 hours in any 12-month period.</p>

UNACCEPTABLE EXPERIENCE

<p>Self employment.</p> <p>Work as a partner in a partnership.</p> <p>Work supervised by a CPA who was not licensed at the time of supervision.</p> <p>Work supervised by an accounting firm which is independent of the entity for which the applicant works.</p>


PENNSYLVANIA
Department of State

For questions about this website, please [Click Here to send an E-Mail](#) , or to contact your Board directly, [Click Here](#).

[Person Search](#)

[Facility Search](#)

Search Results

For additional licensure information that may be available, click on the record you wish to search. To return to the Search page, use the Search Again button below. (Do not use the browser Back key.)

[Search Again](#)

Full Name	License Number	Profession	License Type	License Status	City	State	Zip Code
YOUNGHYUN KIM	CA046007	Accountancy	Certified Public Accountant	Expired	Rockville	MD	20852
TAE KYU KIM	CA045953	Accountancy	Certified Public Accountant	Active	Herndon	VA	20171
DAE WEE KIM	CA046118	Accountancy	Certified Public Accountant	Expired	Livingston	NJ	07039
SONG C KIM	CA046145	Accountancy	Certified Public Accountant	Active	ELKINS PARK	PA	19027
HEE-SOOK KIM	CA047491	Accountancy	Certified Public Accountant	Expired	Bayside	NY	11360
CHRISTINE KIM	CA048751	Accountancy	Certified Public Accountant	Active	North Wales	PA	19454
HEE J KIM	CA049587	Accountancy	Certified Public Accountant	Expired	Pennington	NJ	08534
WON Y KIM	CA050236	Accountancy	Certified Public Accountant	Active	Colmar	PA	18915
JEFFREY KIM	CA050688	Accountancy	Certified Public Accountant	Active	Skippack	PA	19474
NOEL KIM	CA051652	Accountancy	Certified Public Accountant	Inactive	Fairfax	VA	22030
HYOJUNG KIM	CA052618	Accountancy	Certified Public Accountant	Active	Plymouth Meeting	PA	19462
WONSUK K KIM	CA052911	Accountancy	Certified Public Accountant	Active	Cherry Hill	NJ	08034
THOMAS KIM	CA053391	Accountancy	Certified Public Accountant	Active	Philadelphia	PA	19146



PENNSYLVANIA
Department of State

For questions about this website, please [Click Here to send an E-Mail](#) , or to contact your Board directly, [Click Here](#).

Click the X at the upper right corner to close this window and return to the list of licensees.

Person Information

Name: YOUNGHYUN KIM

Address Information

Address(city state zipcode): Rockville MD 20852

License Information

Type:	Certified Public Accountant	Secondary Type:	Number:	CA046007
Profession:	Accountancy	Status:	Expired	
Issue Date:	4/7/2003	Expires:	4/30/2006	Last Renewed: 4/6/2004

Discipline Action History

No disciplinary actions were found for this license.

The Information above is considered primary source for verification of license credentials.

PUERTO RICO

Experience Requirement:	Type of qualifying experience is not available. Public: 1 year (1,820 hours). Non-Public: Same as public. Academia: Same as public. Attest Experience: Not required.
Experience Forms/ Supervisor Verification:	Form: An experience form is required for all types of experience and must be submitted through NASBA's online credentialing service. Verification: Information is not available. Opinion: Information is not available.
Committee Review:	Information is not available.
Consumer Information:	Information is not available.

*Two-Tier States are indicated with an asterisk.

RHODE ISLAND

<p>Experience Requirement:</p>	<p>Experience may be gained through any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills. (Attachment A).</p> <p>Public: 1 year (1,820 hours). Non-Public: Same as public. Academia: Yes, with 1,820 hours teaching upper division courses as approved by the Board. Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form submitted by the applicant is required for all types of experience and must include experience information such as work performed and the CPA license number of their supervisor. Only a candidate that has successfully passed all parts of the exam may obtain the form.</p> <p>Verification: The Board verifies CPA status through online license lookup and/or verbal or written confirmation from the licensing board as needed. Opinion: Required.</p>
<p>Committee Review:</p>	<p>The Board reviews every application for approval.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

REGULATIONS

OF THE

RHODE ISLAND BOARD OF ACCOUNTANCY

FOR THE FULFILLMENT OF THE

PUBLIC ACCOUNTING EXPERIENCE

REQUIREMENT

May, 2002

REGULATIONS
OF THE
RHODE ISLAND BOARD OF ACCOUNTANCY
FOR THE
FULFILLMENT OF THE
PUBLIC ACCOUNTING EXPERIENCE REQUIREMENT

ARTICLE I

1.0 INTRODUCTION, PURPOSE, FINDING

1.1 Introduction

Rhode Island General Laws, §5-3.1-5(a) provides that the certificate of "certified public accountant" shall be issued to any person meeting stated statutory requirements. Section 5-3.1-5(a)(5) establishes as part of the requirements one (1) year's accounting experience. The Board, by these regulations, establishes the criteria for meeting the requirement of "accounting experience."

1.2 Purpose

The purpose of these regulations is to establish a reasonable, fair and standardized set of rules in order for applicants for the certificate of "certified public accountant" to be able to plan and fulfill the accounting experience requirement and to enable persons supervising and verifying such experience requirement to be aware of the nature, quality and quantity of the experience which must be completed.

1.3 Finding

In considering the adoption of these regulations, the Board of Accountancy finds that such action would not have a significant adverse impact on small business as defined in Chapter 35 of Title 42 of the Rhode Island General Laws.

ARTICLE II

2.0 RULES

2.1 Guidelines and Definitions

2.1.1 The experience requirement shall consist of one year (minimum of 1,820 hours), as specified in R.I.G.L. §5-3.1-5(a)(5).

2.1.2 A candidate who has passed the CPA examination in a jurisdiction other than Rhode Island must comply with the experience requirement of that other jurisdiction if it exceeds the Rhode Island experience requirement.

2.1.3 Requisite experience must be provided under the direct supervision of a CPA or a PA with a permit to practice.

2.2 Experience required for the issuance of a certificate of certified public accountant

2.2.1 The experience in the practice of accountancy required to be demonstrated for issuance of a certificate of certified public accountant, pursuant to Title 5, Chapter 3.1 of the Rhode Island General Laws, shall meet with the requirements of this Regulation.

2.2.2 The applicant shall demonstrate to the Board that he or she has obtained a portfolio of experience consisting of providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills all of which was verified and supervised by a licensee, meeting the requirements of these regulations. Such portfolio of experience obtained in the following categories, or in any combination thereof, shall be acceptable:

2.2.2.1 Public practice. Experience may be gained through employment as a staff accountant of a firm of certified public accountants or a firm of public accountants where such experience is of a non-routine accounting nature that continually requires independent thought and judgment on important accounting matters. The work must involve application of appropriate technical and behavioral

standards such as the standards contained in the Code of Professional Conduct, Generally Accepted Auditing Standards, Statements on Standards for Attestation Engagements, Statements on Standards for Accounting and Review Services, the Statement on Standards for Tax Services, or the Statements on Standards for Management Consulting Services (the "Professional Standards").

2.2.2.2 Government. Experience may be gained through employment with accounting agencies or groups within federal, state or municipal government where such experience is of a non-routine accounting nature that continually requires independent thought and judgment on important accounting matters. The applicant shall obtain experience in assessing the adequacy of the accounting agency or group's internal controls by developing an understanding of the accounting agency or group's transaction streams and information systems. Such experience will include obtaining an understanding of the areas and/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 meet the criteria identified in Sections 2.2.2.2.1 - 5 below. Acceptable government work experience includes:

- 2.2.2.2.1 Employment in state government as an accountant or auditor;
- 2.2.2.2.2 Employment in federal government as an accountant or auditor at a GS-7 level or above;
- 2.2.2.2.3 Employment as a special agent accountant with the Federal Bureau of Investigations;
- 2.2.2.2.4 Military service, as an accountant or auditor; and
- 2.2.2.2.5 Employment with other governmental entities as an accountant or auditor.

2.2.2.3 Industry. Experience may be gained in industry where such experience is of a non-routine accounting nature that continually requires independent thought and judgment on important accounting matters. The applicant shall obtain experience in assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction streams and information systems. The applicant shall also obtain experience in tax return preparation and research, preparation and analysis of financial statements, cost accounting, budgeting and the application of accounting principles. Such experience will include 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 services offered in the course of the practice of public accountancy, even though such services are not offered to the public.

2.2.2.4 Education. Experience may be gained as an instructor at a college or university which has gained accreditation from an accrediting agency which is recognized by the United States Secretary of Education where evidence is presented showing independent thought and judgment was used on non-routine accounting matters. Only the teaching of upper division courses as approved by the Board will be considered.

2.2.3 The applicant shall also show to the satisfaction of the Board that experience obtained has included all of the following:

2.2.3.1 Understanding of the Code of Professional Conduct promulgated and adopted by the Board of Accountancy;

2.2.3.2 Ability to assess the achievement of an entity's objectives by demonstrating knowledge of various business organizations, understanding of the objectives and goals of business entities, ability to develop and analyze performance measures and critical success factors, and understanding of the economic and regulatory trends that

affect an entity's environment;

2.2.3.3 Experience in preparing work papers that include sufficient relevant data to support the analysis and conclusions required by the applicant's work;

2.2.3.4 Experience in the preparation and analysis of financial statements together with explanations and notes thereon;

2.2.3.5 Understanding transaction streams and information systems, including the ability to understand how individual transactions aggregate at the organizational level, to infer how transactions impact the organization as a whole, and to evaluate the integrity and reliability of various client information systems, including relevant computer aspects;

2.2.4 An applicant who has not achieved experience of the variety and diversity set forth above shall bear the burden that the experience submitted is of sufficient quality and diversity that it fulfills the entry requirement objective as set forth in R.I.G.L. §5-3.1-5(a)(5).

2.2.5 The experience required under R.I.G.L. §5-3.1-5(a)(5) shall consist solely of experience within activities generally performed by a licensee.

2.3 Additional requirements for licensees who perform or supervise attest or compilation services and who sign or authorize another to sign reports on financial statements.

2.3.1. Any individual licensee who performs or is responsible for supervising attest or compilation services and who signs or authorizes another person on behalf of the firm to sign reports on financial statements shall meet the following requirements:

2.3.1.1 CPA certificate. The individual must hold a currently valid permit issued by the Board or shall be in compliance with the substantial equivalency requirements set forth in R.I.G.L. § 5-3.1-7(g).

2.3.1.2 Experience. The individual shall meet the competency

requirements set forth in QC Section 40 – “The Personnel Management Element of a Firm’s System of Quality Control Competencies Required by a Practitioner-in-Charge of an Attest Engagement” of the Statements on Quality Control Standards contained in the Professional Standards issued by the American Institute of Certified Public Accountants.

2.4 Evidence of applicant's experience.

- 2.4.1 Any licensee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so shall, upon request of the Board, explain in writing or in person the basis for such refusal.
- 2.4.2 Any licensee who has furnished evidence of an applicant's experience to the Board shall, upon request by the Board, document the information in writing, by exhibit, in person, or by combination of any of the above.
- 2.4.3 Any applicant may be required to appear before the Board or its representative to respond to questions or to supplement or verify evidence of experience in writing, by exhibit, in person, or by a combination of any of the above.
- 2.4.4 The Board may require inspection of any and all documentation relating to an applicant's claimed experience, including, but not limited to, any underlying tax returns, financial statements or work papers. The inspection may, at the option of the Board, be made at the Board's offices or such other places as the Board may designate. A licensee or practice unit which has custody of the requested documentation shall produce such documentation upon request.

ARTICLE III

3.0 ADOPTION

- 3.1 These regulations shall be promulgated and adopted in accordance with the requirements of R.I.G.L. §§5-3.1-4(g), 5-3.1-4(f)(3) and 42-35-4(b).
- 3.2 These regulations shall take effect twenty (20) days after filing with the Secretary of State in accordance with R.I.G.L. §42-35-4(b)
- 3.3 These regulations supersede all prior regulations of the Board on same subject including, but not limited to, those regulations filed with the Secretary of State on or about October 17, 2000 entitled Regulations of the Board of Accountancy for the Fulfillment of the Public Accounting Experience Requirement.

1701-9/170088



State of
Rhode Island

Online Licensing Registration
for the
Department of Business Regulation and Contractors' Registration & Licensing Board

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**State of Rhode Island
Department of Business Regulation &
Contractors' Registration and Licensing Board**

Criteria	
<p>Note: Hover over the field text to display any help ** Indicates a value is required.</p>	
License/Registration Type:	<div style="border: 1px solid black; padding: 2px;"> Architects Auctioneers Auto Board of Accountancy Mobile Home Parks </div>
License Number:	<input type="text"/> . <input type="text"/> - <input type="text"/>
Business Name/DBA:	<input type="text"/>
First Name:	<input type="text"/>
Last Name:	<input type="text" value="Lee"/>
<input type="button" value="Search"/> <input type="button" value="Clear Form"/>	

Current Filters: **Last Name:** Lee
License/Registration Type: Board of Accountancy

Contact Search Results

	Name	Credential	Credential Name	City	State	Zip Code	Country
Detail	Kelly A. Lee	CPA.0003175	Certified Public Accountant	Providence	RI	02903	United States
Detail	Mark D. Lee	CPA.0001046	Certified Public Accountant	Cranston	RI	02910	United States
Detail	Pauline P. Lee	CPA.0002622	Certified Public Accountant	Unknown	UK		United States
Detail	Rongrong Lee	CPA.0003208	Certified Public Accountant	Unknown	UK		United States
Detail	Thomas J. Lee	CPA.0001401	Certified Public Accountant	Unknown	UK		United States



The Rhode Island Department of Business Regulation and the Contractors' Registration and Licensing Board considers the information contained on this website to be a secure, primary source for license verification. The respective offices certify this information is current as of the date and time noted below.

Lookup Detail View

Name and Address

Name	City/Town	State	Zip Code	Country
Kelly A. Lee	Providence	RI	02903	United States

Registration Information

License	License Type	Expiration Date	Status
CPA.0003175	Certified Public Accountant	06/30/2016	ACTIVE

Generated on: 5/31/2013 4:48:12 PM

SOUTH CAROLINA*

<p>Experience Requirement:</p>	<p>Experience must include managerial and financial accounting, auditing and tax (Attachment A).</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, with 5 years of full-time teaching of accounting courses at an accredited college or university, teaching no less the 12 semester hours per year, and where no more than 2 years of teaching are obtained through accounting principles or fundamental courses.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment B).</p> <p>Verification: The Board verifies CPA status through written certification from the licensing board using an out-of-state employer's licensure verification form (Attachment C).</p> <p>Opinion: Required. A separate signed statement describing the type and quality of work and the ability of the applicant to demonstrate competence as a CPA is required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment D). Additionally, under the tiered system in which a candidate holds an Accounting Practitioner certificate, the holder is required to use this designation on all business materials and may not abbreviate the designation in any way. Accounting Practitioners are not permitted to perform audits or reviews.</p>

*Two-Tier States are indicated with an asterisk.

Board of Accountancy Experience Requirements

Experience must be obtained under the direct supervision of an active licensed CPA for either full-time or part-time employment.

Section 40-2-35(F) provides: An applicant may demonstrate experience as follows:

(1) Experience may be gained in either full-time or part-time employment. Two thousand (2,000) hours of part-time accounting experience is equivalent to one year. Experience may not accrue more rapidly than forty (40) hours per week.

(2) The five years of teaching experience provided for in Section 40-2-35(A)(4)(b) consists of five years of full-time teaching of accounting courses at a college or university accredited by the Southern Association of Colleges and Schools or another regional accrediting association having equivalent standards or an independent senior college in South Carolina certified by the State Department of Education for teacher training.

- (a) In order for teaching experience to qualify as full-time teaching, the applicant must have been employed on a full-time basis as defined by the educational institution where the experience was obtained; however, teaching less than twelve (12) semester hours per year, or the equivalent in quarter hours, must not be considered as full-time teaching experience.
- (b) Experience credit for teaching on a part-time basis qualifies on a pro rata basis based upon the number of semester hours required for full-time teaching at the educational institution where the teaching experience was obtained.
- (c) Teaching experience may not accrue more rapidly than elapsed chronological time.
- (d) An applicant must not be granted credit for full-time teaching completed in less than one academic year.
- (e) An applicant must not be granted more than one full-time teaching year credit for teaching completed within one calendar year.
- (f) Teaching experience must not be granted for teaching subjects outside the field of accounting. Subjects considered to be outside the field of accounting include, but are not limited to, business law, finance, computer applications, personnel management, economics, and statistics.
- (g) Of the five years of full-time teaching experience, credit for teaching accounting principles courses or fundamental accounting (below intermediate accounting) may not exceed two full-time teaching years and the remaining three full-time teaching years' experience must be obtained in teaching courses above accounting principles.
- (h) Accounting courses considered to be above accounting principles include, but are not limited to, intermediate accounting, advanced accounting, auditing, income tax, financial accounting, management accounting, and cost accounting.
- (i) Experience other than public accounting experience counts only in proportion to duties, which, in the opinion of the board, contribute to competence in public accounting.
- (j) The board may require other information as it considers necessary to determine the acceptability of experience including, but not limited to, review of work papers and other work products, review of time records, and interviews with applicants and supervisors.

THE FOLLOWING IS INTENDED TO PROVIDE GUIDANCE TO CPA CANDIDATES AND IS TAKEN FROM BOARD POLICY, PROCEDURES, AND PRIOR BOARD DECISIONS.

Experience must commence after twenty-four (24) semester hours of upper level accounting courses (which must include Managerial and Financial Accounting, Auditing and Tax courses.) If experience overlaps the required college courses, the time will not count.

SUPERVISION AND REVIEW

Q. My supervisor has a CPA certificate, but does not have a current license to practice since he has not completed the CPE requirements. Does my experience count?

A. No. The supervisor must have been licensed to practice during the entire time of the candidate's experience.

Q. My supervisor is licensed to practice in another state, not South Carolina. May he sign my certificate of experience form?

A. Yes, provided you are not working in a public accounting firm. If you are working for a public accounting firm in South Carolina, the supervisor must be licensed to practice in South Carolina since he may not lawfully practice in South Carolina without a South Carolina license.

Q. My supervisor is located in Atlanta, GA. I am working in Columbia, S.C.. Does my experience qualify?

A. It depends on the line of supervision. More than likely your Certificate of Experience will have to be reviewed by the Board.

Q. I work in industry and we have a CPA in the accounting department where I work. She reviews some of my work, but she is not in a management level above me. Will she be regarded as my supervisor?

A. No. The supervisor should have the power to direct the performance of the person being supervised which, generally, includes the power to hire, transfer, suspend, promote, or discharge the employee or to recommend such action through the proper chain of command.

Q. Where I work I do not have a CPA supervisor. However, I assist the outside auditors for about four weeks each year. May I count this experience?

A. No. The outside auditors do not have the power to direct your performance, such as the power to hire, transfer, suspend, promote or discharge.

Q. I practice part-time on my own as an Accounting Practitioner. I have a CPA in the office next door who reviews my work and makes suggestions for improvement. Does this experience count for my CPA certificate?

A. No. The experience must include both direct supervision and review, not merely review. The supervisor should be involved in planning and organizing the work to be performed as well as reviewing the work.

QUANTITY OF EXPERIENCE

The standard by which the experience shall be measured is one year of experience employed on a full-time basis in public accounting, with diversified experience. Employment other than in public accounting may count only in proportion to duties contributing to competence in public accounting. Part-time employment shall be credited in part, based upon actual work hours. The board will consider 2,000 hours of such part-time experience as being equivalent to one year of the required experience. Part-time experience must not accrue more rapidly than elapsed chronological time. If you have part-time hours, you must submit a detailed schedule listing the hours worked by the week.

Prior to an applicant receiving a license, their Certificate of Experience is appraised for specific details that ensure the applicant has met the standards of professionalism expected by this Board and capable of holding himself/herself out to the public.

The Certificate of Experience is an opportunity to demonstrate to the Board that based on the information provided, you are capable and have acquired enough knowledge to hold yourself out independently to the public. Below are examples of questions about several areas that can be used toward your experience. Keep these types of questions in mind when describing other duties.

Audit

- What type of clients did you audit? Government entities? Non-profit organizations?
- What specific industries were your clients located in? Banks? Retailers?
- Were any of the audits you worked on for publicly traded companies?
- How did you function in the audit? Did you count inventory? Did you assist in planning? Did you supervise any aspect of the engagement? Were you ever responsible for communications with the client?
- Can you identify a specific pattern of increasing responsibility from the time you were hired? If so, what promotions did you receive?

Tax

- Did you prepare individual or corporate returns?
- How were your clients organized? S-Corporations? Limited Liability Companies? Partnerships? Where you responsible for doing tax research to support a position you took?

Q. I work in industry and have a licensed CPA supervisor. I perform certain secretarial type duties. In addition, I prepare the company checks and work on the monthly financial statement. Does any portion of my experience count?

A. Yes. The portion of your experience that is substantially equivalent to that obtained in a public accounting firm would, generally, qualify. The qualifying experience would include working on the monthly financial statements. Preparation of the company checks and secretarial duties would not be of sufficient quality to qualify. The CPA supervisor should keep records and document the portion of your experience that would be of sufficient quality to contribute to competence in public accounting.

Q. I am a working mother and work for a CPA firm (full-time) during tax season and part-time during the remainder of the year. Does the part-time work count?

A. Yes. Part-time employment may be credited in part, based on actual work hours. The board considers 2,000 hours of part-time experience as being equivalent to one year of the required experience.

Q. I work for a CPA firm. During tax season, I often work 50 or more hours per week. May the overtime count toward the 2,000 hours per year?

A. No. Section 40-2-35(4)(a) requires one year of experience. Experience may not accrue more rapidly than elapsed chronological time. A week of experience is considered to be 40 hours. Submit a schedule of part-time hours listing the hours worked each week.

Q. May I count experience gained prior to passing the CPA examination?

A. Yes. Experience may be gained either before or after the examination provided all other requirements are met. You must complete 24 semester hours in accounting courses prior to obtaining your experience.

Q. How long do I have after passing the examination to obtain my experience?

A. There is no time limit specified in the law or regulations. However, the Board has authority to reject experience that it does not believe to be satisfactory.

SUBMISSION OF CERTIFICATE OF EXPERIENCE

The applicant must submit a separate Certificate of Experience (Board form 2102) signed by each supervisory CPA under whose supervision and review any part of the experience being claimed was gained. All of the questions and blanks on the form must be completed. The supervisor must have held both a certificate and a license or permit to practice public accounting at the time the experience was gained. If the supervising CPA holds a license from another jurisdiction other than South Carolina, you must also submit (Form 2102-A) to the state where the supervising CPA holds a license. For the convenience of the Board, please include a self-addressed, stamped envelope.

Q. Does the board specify records that should be maintained to document experience?

A. No. The board does not have specific recordkeeping requirements. However, the candidate and the CPA supervisor must be able to document the experience through time records, work papers and the like. It is suggested that the CPA candidate maintain his/her own records to assist the supervisor in completing the experience forms.

Q. I work for a large CPA firm and have several supervisors within the firm. How should records be kept and which supervisor should sign my Certificate of Experience form?

A. In most cases, the managing partner of the office signs the Certificate of Experience forms. Some firms use an internal office form. As each audit engagement is completed, the CPA candidate completes the form, showing the elements of the audit he/she worked on and the time. The CPA supervisor of the engagement reviews and signs the form. After meeting the experience requirements, the CPA candidate submits the individual engagement forms and the completed Certificate of Experience form to the managing partner for his/her review and signature.

Q. My former employer has delayed completing my Certificate of Experience form. What can I do to get it completed and signed?

A. Supply needed information to your former employer. If you are a CPA candidate, maintain a file of your work experience and have your Certificate of Experience form completed and signed at the time you change employers.

Q. I have worked for several different employers. May I submit one Certificate of Experience form that covers all of my experience?

A. No. A separate form should be completed for each employer.

Q. I have completed about several months of my experience. May I submit a certificate of experience so the Board can approve the portion I have completed and let me know how much more I need?

A. No. The board considers only the overall experience after the requirements have been met.

Q. When should I submit the Certificate of Experience form?

A. After completing the one year experience requirement. After the experience has been approved, form 2101 (Application for CPA Certificate) will be mailed to the candidate.

TEACHING EXPERIENCE

Board form 2101-T must be submitted to document teaching experience.

OTHER

Q. My Certificate of Experience form was rejected by the board. May I appeal the board's decision?

A. Yes. You may submit a written petition to the Board requesting a review of its decision. In the petition, you may request permission to appear before the Board and explain special circumstances. You will be notified as to time and place of the Board meeting.

Q. Does the board verify the information on the Certificate of Experience form?

A. Yes. The Board will take a random sampling of the licensees and review their experience. The Board also has the latitude to request working papers, if deemed necessary.



South Carolina Department of Labor, Licensing and Regulation

South Carolina Board of Accountancy

P.O. Box 11329 Columbia, SC 29211-1329

110 Centerview Dr, Columbia SC, 29210-8432

Phone: (803) 896-4770 FAX: (803) 896-4554 www.llronline.com/POL/Accountancy

Email: accthelp@llr.sc.gov



Form 2102 Rev 8/2011

CERTIFICATE OF EXPERIENCE**NOTE: Effective June 16, 2008, only one year of experience is required.**

ALL FIELDS MUST BE COMPLETED. Enter "N/A" where information is not applicable. Prior to completing this form please read Board form 2202 for details of Experience Requirements to be licensed as a Certified Public Accountant.

PLEASE TYPE OR PRINT CLEARLY.**YOU MUST HAVE COMPLETED THE REQUIRED ACCOUNTING COURSES & HOURS BEFORE YOUR EXPERIENCE WILL QUALIFY****APPLICANT INFORMATION:**1. Please check one: Male Female2. Full Name: _____
First Middle Last (If different, name at time of exam)

3. Mailing Address: _____

4. Telephone Number: Home: _____ Office: _____

5. E-mail Address: _____

6. Check Certificate Applying for: Original CPA Certificate Reciprocity Transfer of Credit

7. Date Passed Exam: _____ Indicate the State Where You Passed Exam: _____

EMPLOYER INFORMATION:

Use a separate form for each employer (Note: Please complete 2102T for reporting TEACHING experience)

1. Firm Name: _____

2. Address: _____

3. What was your job title/position? _____

4. Is Employer a Public Accounting Firm? Yes No Other: _____

5. What address are the records and work papers supporting this experience located? _____

SUPERVISOR INFORMATION:

1. Name: _____

2. Mailing Address: _____

3. Telephone Number: _____

4. Position or Job Title: _____

5. Certificate Number: _____ Licensed to Practice as (Check One): CPA PA

6. Issued by Which State? _____ Date Issued: _____

If the supervising CPA is not licensed in South Carolina, also submit Form 2102A

7. Were the applicant and supervisor employed by the same company? YES NO

If no, please explain in a separate statement

QUANTITY OF EXPERIENCE:

1. Full-Time Employment, (Enter actual dates. Do not use terms like, "Present" or "Current". Failure to use actual dates will delay application.)

Enter inclusive dates From: To:

Enter cumulative time frame Months: Days: Years:

Example: Months 6, Days 15, Years 4

2. Part-Time Employment

Enter inclusive dates From: To:

Number of hours worked (may not exceed 2000 hours for a year or 40 hours per week):

Attach and submit a schedule detailing, for each week, the total hours worked.

SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS SIGNING THIS FORM

Describe in a separate attachment, the accounting experience which, in your opinion, was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such. Please provide adequate details to allow the experience to be evaluated. Sign the statement for authentication.

Certified Public Accountants signing this form as direct supervisors are reminded of the definition of "direct supervision". One CPA may sign for other CPA's who are employed by the same firm; however, the signer is held responsible for determining that supervision was, in fact, both direct and by a properly licensed CPA.

SUPERVISION: Has jurisdiction (i.e. oversight, authority) over the process of planning, coordinating, guiding, inspecting, controlling, and/or evaluating on a continuous basis the activities and accomplishments of the employees under his/her command, has the power of direction and decision in implementing activities to meet the objectives of his or her stewardship, has authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under his/her charge or to recommend such action.

DIRECT: The person supervised is next below in the usual line of authority or is in a staff position reporting to the supervisor. "Direct supervision" is defined as a clear-cut personal connection to the employee being supervised, marked by a firsthand association without an intervening position of influence.

CERTIFICATION BY APPLICANT'S SUPERVISOR

I certify that the applicant named herein obtained the experience described in this report under my supervision and review. Such work experience was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such.

Signature of Supervisor

Date Signed

The Board reserves the option of reviewing the work papers, reports and time records for work submitted for credit as qualifying experience. The Board may require an interview with applicants. Inspections and interviews may be on a selective or a random basis.



South Carolina Department of Labor, Licensing and Regulation
South Carolina Board of Accountancy
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 Email: accthelp@llr.sc.gov



Form 2102A Rev 8/2011

OUT-OF-STATE EMPLOYERS LICENSURE VERIFICATION

APPLICANTS: Complete Section A of this form if your supervising CPA(s) holds a license from a jurisdiction other than South Carolina. Please ensure that this section is completed in its entirety. **FORWARD TO THE JURISDICTION WHERE THE SUPERVISING CPA HOLDS A LICENSE.** Request that the Board return the form to you. Ask the Board if there is a fee for verification. Please refer to www.nasba.org for the State Board address and telephone number. Please include a self addressed, stamped envelope for their convenience in returning the form to you.

STATE BOARDS: South Carolina Board of Accountancy, requests that you verify the information presented in Section A by answering all questions in Section B. This form serves the purpose of verify that the person noted was licensed by your jurisdiction during the dates of employment listed. Upon completion of this form, return it to the applicant.

SECTION A: APPLICANT INFORMATION

1. Full Name:

First

Middle

Last

2. Mailing Address:

3. Telephone Number:

Home:

Office:

4. E-mail Address:

5. Duration of supervision:

From:

To:

SUPERVISOR INFORMATION:

1. Name:

2. Firm Name:

3. Mailing Address:

4. Telephone Number:

SECTION B: STATE BOARDS COMPLETE THIS SECTION.

Did the supervising CPA named above hold an active license to practice public accounting during the entire duration of supervised experience?

YES

NO

Certificate #: _____

I solemnly affirm, to the best of my knowledge, that the above information is true and correct.

 State

 Official signature of Board Representative

 Title

(Board Seal)

 Date

Professional Licensing Boards | Board Member Lookup

Main Menu : **Accountancy** Note: All fields are not required for searching

Last/Firm name: First name:

License number: City:

License Type:

To perform a lookup retype the characters in the box to the right   

Your search returned: 11 record(s).

CLICK ON THE LICENSE NUMBER BELOW TO DISPLAY VERIFICATION INFORMATION FOR THAT RECORD.

Lic #	Type	Status	Lic Type	Full Name/Firm Name	Last Name	First Name	Middle	Suffix	City	State
1966	CPA	VOLUNTARY SURRENDERED	A	ARSENAULT LEE	ARSENAULT	LEE	O		SPARTANBURG	SC
7885	CPA	Active	A	DIXON LEE	DIXON	LEE	S		GREENVILLE	SC
422	ASE	Withdrawn		FIELDS LEE	FIELDS	LEE	ELLEN		TOCCOA	GA
8279	CPA	Active	A	GESSNER LEE	GESSNER	LEE	EDWIN	IV	FOLLY BEACH	SC
6587	CPA	Active	A	GREGORY LEE-ELIZABETH	GREGORY	LEE-ELIZABETH	M		ANDERSON	SC
5208	CPA	Active	A	HAYNES LEE	HAYNES	LEE	ELLIS		GREENVILLE	SC
8486	CPA	Active	A	HORTON LEE	HORTON	LEE	F		NORTH MYRTLE BEACH	SC
3034	CPA	Active	A	MCRAE LEESA	MCRAE	LEESA	C		MULLINS	SC
1689	CPA	Active	A	PIEPENBRING LEE	PIEPENBRING	LEE	CAUGHMAN		GEORGETOWN	SC
2674	CPA	VOLUNTARY SURRENDERED	A	PIPER LEE	PIPER	LEE	STILL		ATLANTA	GA
2147	CPA	Deceased	A	SCHIRM LEE	SCHIRM	LEE	ROBERT		COLUMBIA	SC

DISCLAIMER:

Lapsed on this web site may mean the licensing status has changed due to Mobility, verify with the individual or other Boards of Accountancy.

Search Tip:

For more results, only type in the first few characters of your search.

To look up a firm name, type the first three letters of the actual firm name in the last name field (leaving all other fields blank).

Notes:

1. License Type A -- Active, E -- Emeritus
2. Licensees or firms that had a status of Revoked for non-payment after 7/22/04 have had their status changed to Lapsed.
3. Firms with multiple locations will only register the headquarters. All other locations will be covered under the headquarters registration. Firms with a status of Consolidated fall into this category.

Questions / Contact Information

Doris Cubitt, Administrator

LEE S DIXON
110 ROCKINGHAM RD
GREENVILLE, SC 29607

License number: 7885
License type: CPA
Issued: 09/28/2009
Expiration: 01/31/2014
Status: Active
Firm: The Palmetto Bank

SOUTH DAKOTA

Experience Requirement:	<p>Experience may include providing any type of service or advice involving the use of accounting, attest, auditing, compilation, and review, management advisory, financial advisory, tax or consulting skills.</p> <p>Public: For general licensure, 1 year (2,000 hours). For attest licensure, 1 year (2,000 hours), which must include a total of 375 hours of attest work of auditing, compilation, and review.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensee Database (ALD), online license lookup, and/or verbal and written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>No.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

3. Has the applicant had experience in the planning process of audits, reviews or compilations? Yes No

Examples: Participating in the planning of audits and preparation of work programs covering the examination of financial statements.

4. Has the applicant had experience in the preparation of written explanations and comments on the results of audits, reviews or compilations and on the content of accounting records? Yes No

Examples: Preparing management letters, internal control recommendations and comments on the findings of an examination and on the content of the accounting records, either in the working papers or reports to the clients, or both.

5. Was the applicant's work performed for clients of the certified public accountant, public accountant or the firm? Yes No

6. Did the applicant's work involve the exercise of independent judgment? Yes No

7. Did the applicant's work involve the appropriate technical and professional standards contained in the Code of Professional Conduct, Generally Accepted Auditing Standards, the Statement of Responsibilities in Tax Practice (AICPA), and/or Statement on Standards for Management Advisory Services (AICPA)? Yes No

If you have additional responsibilities you consider appropriate experience, please explain them in detail on supplemental sheets and attach to this form.

Verification by supervisor/employer:

I certify under penalties of perjury that during the period from _____ to _____, I was the applicant's _____ . I have reviewed the completed form and the information is correct.
(employer, direct supervisor, etc.)

Name _____ Position _____

Signature Date

Verification of experience by a CPA:

CPA's name _____

Business/Firm Name _____

Business Telephone Number _____

CPA Certificate/License Number _____ Issued by the State of _____ Date _____

State Issuing Firm Permit (if applicable) _____ Expiration Date _____

Signature of licensed Certified Public Accountant (CPA) Date

Board of Accountancy Search

South Dakota Board of Accountancy Searchable License Database

[Search by Firm](#) [Search by Individual](#) [Return To Search Home](#)

	FullName	City	Status	Issue Date	Expiration Date
View Details	Lee, Jon	Missoula	Active	09/16/2002	07/31/2013
View Details	Lee, Marilyn	Sioux Falls	Lapsed	06/30/1962	

Board of Accountancy Search

South Dakota Board of Accountancy Searchable License Database

[Search by Firm](#) [Search by Individual](#) [Return To Search Home](#)

Name: Lee, Jon
Address: 1211 Mount Avenue Missoula, MT 59801
Certificate # 2276
Level Active
Issue Date: 09/16/2002
Exp Date: 07/31/2013
Phone #: 406-721-9919

[Return To Results](#)

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TENNESSEE

Experience Requirement:	<p>Experience must include providing any type of service or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills.</p> <p>Public: 1 year (2,000 hours). Experience must be obtained in no less than 1 year and no more than 3 years. Licensees who wish to sign reports on financial statements on behalf of a firm must provide 2 years of experience in the last 10 years in compilations, reviews and audits (Attachment A).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: For all types of experience, a section of the application must be completed by a CPA with personal knowledge of the applicant's experience. (Attachment B).</p> <p>Verification: The Board verifies CPA status through written certification from the licensing board.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>No.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

Board of Accountancy

Tennessee State Board of Accountancy (TNSBA) CPA License Requirements

CPA Certification Requirements

To become a CPA in Tennessee, candidates must obtain 150 semester hours of education and must earn a baccalaureate degree from an accredited college or university. This must include 30 semester hours in accounting (24 of which must be in upper division courses) and 24 semester hours in business courses (12 of which must be in upper division courses). The candidate must then pass the Uniform CPA Examination, pass an ethics examination given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better, and complete one year of experience in accounting acceptable to the Board.

Once both exams have been passed, the Board is notified and an application packet is sent to the candidate to apply for the Tennessee CPA certificate. The CPA applicant must have completed the TNSBA experience requirement prior to submitting an application for certification.

Experience requirements

The experience requirements as outlined in T.C.A. Section 62-1-106(j) include:

- Providing services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills
- Employment in industry, government, academia or public practice
- No fewer than 2000 hours of experience earned in no less than one year or more than three years experience must have been accrued within the ten years immediately preceding the application for certification
- Licensees who wish to sign reports on financial statements on behalf of a firm must provide two years of experience in the last ten years in compilations, reviews, and audits.

Interstate Exchange

Reciprocity

To obtain a reciprocal CPA certificate in Tennessee a candidate must satisfy the following requirements:

- Hold an active CPA license in another state
- Hold a baccalaureate degree and have completed 150 semester hours from an accredited college/university (with a minimum of 30 semester hours in accounting and 24 semester hours in business courses)
- Have at least one year of experience in accounting acceptable to the Board.

OR

Candidates who have obtained a baccalaureate degree but do not have 150 semester hours must have four (4) years of experience obtained after passing the CPA exam and within the 10 years preceding application for a Tennessee certificate. In addition these candidates must also provide proof of 80 hours of CPE completed within the last 24 months and proof of passing the American Institute of Certified Public Accountants (AICPA) ethics examination with a score of 90% or above. Alternatively the Board will accept proof of completion of an ethics exam from the original state of licensure. Ethics CPE required to meet continuing education requirements will not be accepted in lieu of an ethics examination. All documentation described above must be sent to TNSBA along with the Tennessee reciprocity application and appropriate fees.

Transfer of Grades: To obtain an original Tennessee CPA certificate via transferring CPA exam grades from another state, a candidate must satisfy the following requirements:

- Pass all four (4) parts of the CPA examination in another state without obtaining a CPA license in that state.
- Obtain a baccalaureate degree and at least 150 semester hours of education from an accredited college/university, and complete one year of experience satisfactory to the Board. The 150 semester hours must include at least 30 hours in accounting and 24 hours in general business.
- Pass an ethics examination such as the exam given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better.

Foreign Credential Information

Individuals who have obtained education in a foreign country must have that education evaluated by one of the following foreign credential evaluation services approved by the Tennessee State Board of Accountancy prior to applying to sit for the CPA examination.

Foreign Academic Credentials Service, INC. (FACS)

P O Box 400

Glen Carbon, IL 62034

Phone: 618-288-1661, Fax: 618-656-5292

E-Mail: facs@aol.com (<mailto:facs@aol.com>), Web: www.facsusa.com (<http://www.facsusa.com>)

International Educational Research Foundation (IERF)

P O Box 3665

Culver City, CA 90231-3665

Phone: 310-258-9451, Fax: 310-342-7086

E-Mail: info@ierf.org (<mailto:info@ierf.org>), Web: www.ierf.org (<http://www.ierf.org>)

Josef Silny & Associates (JSA)

P O Box 248233

Coral Gables, FL 33124

Phone: 305-273-1616, Fax: 305-273-1338

E-Mail: info@jsilny.com (<mailto:info@jsilny.com>), Web: www.jsilny.com (<http://www.jsilny.com>)

World Education Services, Inc. (WES)

P O Box 745

Old Chelsea Station

New York, NY 10113-0745

Phone: 212-966-6311 or 800-937-3895

Fax: 212-739-6139

E-Mail: info@wes.org (<mailto:info@wes.org>), Web: www.wes.org (<http://www.wes.org>)

International Consultants of Delaware, Inc. (ICD)

109 Barksdale Professional Center

Newark, DE 19711-3258

Phone: 302-737-8715, Fax: 302-737-8756

E-Mail: icd@icdel.com (<mailto:icd@icdel.com>), Web: www.icdel.com (<http://www.icdel.com>)

Academic Credentials Evaluation Institute, Inc.(ACEI)

P O Box 6908

Beverly Hills, CA 90212, USA

or

9461 Charleville Boulevard, Box 188

Beverly Hills, CA 90212, USA

Phone: 310-275-3530, Fax: 310-275-3528

E-Mail: acei@acei1.com (<mailto:acei@acei1.com>), Web: <http://www.acei1.com> (<http://www.acei1.com>)
(<http://www.aice-eval.org>)

Center for Applied Research, Evaluation & Education/International Evaluation Service

Center for Applied Research, Evaluation & Education, Inc.

IEECAREE

P O Box 18358

Anaheim, CA

Phone: 714-237-9272, Fax: 714-237-9279

E-Mail: eval_caree@yahoo.com (mailto:eval_caree@yahoo.com)

NASBA International Evaluation Services

P.O. Box 198727

Nashville, TN 37219

Phone: 855-468-5382, Fax: 615-324-1268

www.nasba.org/products/nies (<http://www.nasba.org/products/nies>)

nies@nasba.org (<mailto:nies@nasba.org>)

CPA Examination Services (CPAES), a NASBA division, administers the Uniform CPA Examination in 31 jurisdictions. CPAES also administers the International Uniform CPA Qualification Examination (IQEX) to Canadian Chartered Accountants, Australian Chartered Accountants and Australian Certified Practicing Accountants seeking to qualify as a CPA in the United States.

Foreign Credentials from Canada, New Zealand and Australia are accepted by Tennessee under our Foreign Reciprocity Statute.

License Renewal Process

License renewal reminder postcards are mailed in late October to the mailing address of record for all CPAs/PAs whose licenses will expire the following December 31st. Licenses which end in even numbered digits expire in even numbered years and those which end in odd numbered digits expire in odd numbered years. Firm licenses expire December 31st of every year.

Licensees are required to complete all license renewal requirements prior to their December 31st license expiration dates.

Licenses which are not renewed timely are subject to monetary penalties and disciplinary action.



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
BOARD OF ACCOUNTANCY
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-1141
888-453-6150 or 615-741-2550
Fax: 615-532-8800

TO BE COMPLETED BY A CPA KNOWLEDGEABLE OF APPLICANT'S EXPERIENCE

Experience Requirement: Minimum one year (full-time) or 2,000 hours (part-time) in a three-year period within the last ten years

The Applicant is/was employed by _____ for the time period:

_____ to _____
month / day / year month / day / year

The Applicant held the following job titles and/or classifications during the period noted:

Is this a CPA firm? YES NO

Do you have personal knowledge of this employment experience? YES NO

If this is not a CPA firm, was the Applicant's experience in the field of accounting? YES NO

I do swear (or affirm) that the information above is correct, true and complete and that I have a CPA Certificate in good standing.

PRINT NAME SIGNATURE DATE

COMPANY NAME ADDRESS CITY, STATE, ZIP

TELEPHONE NUMBER JOB TITLE CPA CERTIFICATE NUMBER/ISSUING STATE

**Department of Commerce and Insurance
Julie Mix McPeak, Commissioner**

VERIFY.TN.GOV - License Search and Verification

- You can use this website to verify the license status of people in dozens of professions, including home improvement contractors, real estate agents, security guards and cosmetologists. For more information about how to use Verify.TN.Gov, **please read our FAQ's Page by Clicking Here.**
- VERIFY.TN.GOV only provides verification for licenses that are required by Commerce and Insurance. If you need to find other license verification services for other state agencies (e.g. health, medical, etc.), please do a search for those services by clicking here.
- Insurance Division Information is located here: [Insurance Division Online Data and Tools](#)
- After you submit the search form, your results will appear below the form in this window (the form will remain for your reuse)...if you cannot see the results below, please scroll further down the search form.

Details	License #	Status	Expiry Date	Rank	Name	ATTN	Original Date
	22282	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	BLEECKER, ELIZABETH KRAFT \		Jul 28 2011
	19691	INACTIVE	Dec 31 2013	Certified Public Accountant	CLEETON, JOHN DANIEL JR		Nov 30 2006
	1128	DECEASED	Dec 31 1993	Certified Public Accountant	CURLEE, FRANK L \		Jan 1 1960
	10373	ACTIVE - FULLY LICENSED	Dec 31 2013	Certified Public Accountant	CURLEE, LU ANN \ \		Mar 29 1989
	2462	CLOSED	'	Certified Public Accountant	CURLEE, WILLIAM B \		Jan 1 1960
	567	DECEASED	'	Certified Public Accountant	DE LEERS, ALPHONSE JOSEPH \		Jan 1 1960
	19122	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	EPLLEE, MEAGAN NICOLE \		Oct 26 2005
	22078	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	FLEENOR, MICHAEL EUGENE \		Mar 25 2011
	21471	ACTIVE - FULLY LICENSED	Dec 31 2013	Certified Public Accountant	FLEENOR, SARAH ELIZABETH \		Mar 30 2010
	1387	DECEASED	Dec 31 1991	Certified Public Accountant	FLEENOR, WILLIAM W \		Jan 1 1960
	6866	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	FLEET, NELSON K \		Apr 22 1983
	7609	CLOSED	Dec 31 2005	Certified Public Accountant	GLEESON, DAVID W \		Apr 1 1985
	13153	INACTIVE	Dec 31 2013	Certified Public Accountant	KILLEEN, FRANCES G. \		Jul 12 1993
	17937	CLOSED	Dec 31 2005	Certified Public Accountant	KLEEMAN, JEFFREY M. \		Jun 19 2003
	10905	EXPIRED LICENSE	Dec 31 1997	Certified Public Accountant	LASHLEE, BART C \		Jan 1 1960
	11702	CLOSED	Dec 31 2004	Certified Public Accountant	LASHLEE, LAURA L. MCLEAN \ \		Feb 25 1991
	13225	INACTIVE	Dec 31 2013	Certified Public Accountant	LAVALLEE, ANITA BURNETT \		Sep 1 1993
	8962	EXPIRED LICENSE	Dec 31 1993	Certified Public Accountant	LEE, ANTHONY JOEL \ JR		Jun 8 1987
	2550	DECEASED	'	Certified Public Accountant	LEE, BERNARD ZANE \		Jan 1 1960
	14154	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	LEE, BILL J \		Jan 17 1995
	2590	DECEASED	'	Certified Public Accountant	LEE, BILL J. \		Jan 1 1960
	9872	EXPIRED LICENSE	Dec 31 1993	Certified Public Accountant	LEE, BRYAN RONALD \ \		May 27 1988
	13618	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	LEE, CHERYL LYNN \		May 10 1994
	22288	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	LEE, CHRISTOPHER A. \		Aug 10 2011
	3553	CLOSED	Dec 31 1989	Certified Public Accountant	LEE, CLAUDE E \		Jan 1 1960
	7822	INACTIVE	Dec 31 2014	Certified Public Accountant	LEE, DONALD L \		Jul 2 1985
	1206	DECEASED	'	Certified Public Accountant	LEE, EDWARD E JR		Jan 1 1960
	10724	INACTIVE	Dec 31 2014	Certified Public Accountant	LEE, GARY STEPHEN \ \		Oct 2 1989
	20690	INACTIVE	Dec 31 2014	Certified Public Accountant	LEE, GINA KIM \		Sep 17 2008
	14310	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	LEE, GREGORY N. \		Apr 27 1995
	18526	CLOSED	Dec 31 2012	Certified Public Accountant	LEE, HEIDI HESTER \		Jan 1 1960
	21870	ACTIVE - FULLY LICENSED	Dec 31 2014	Certified Public Accountant	LEE, JACQUELINE \ \		Nov 22 2010

**Department of Commerce and Insurance
Julie Mix McPeak, Commissioner**

VERIFY.TN.GOV - License Search and Verification

- You can use this website to verify the license status of people in dozens of professions, including home improvement contractors, real estate agents, security guards and cosmetologists. For more information about how to use Verify.TN.Gov, **please read our FAQ's Page by Clicking Here.**
- VERIFY.TN.GOV only provides verification for licenses that are required by Commerce and Insurance. If you need to find other license verification services for other state agencies (e.g. health, medical, etc.), please do a search for those services by clicking here.
- Insurance Division Information is located here: Insurance Division Online Data and Tools
- After you submit the search form, your results will appear below the form in this window (the form will remain for your reuse)...if you cannot see the results below, please scroll further down the search form.

License Details

License Status	ACTIVE - FULLY LICENSED
License #	22282
License ID	22282
Expiration Date	Dec 31 2014
Original Date	Jul 28 2011
Profession Code	1101
Profession Name	CPA
First Name	ELIZABETH
Middle Name	KRAFT
Last Name	BLEECKER
City	NASHVILLE
State	TN
Zip Code	37212
Rank	Certified Public Accountant
License Activity Description	\

- Department of Commerce and Insurance
- 500 James Robertson Pkwy
- Nashville, TN 37243-0565
- (615) 741-2241
- Ask.TDCI@TN.Gov

TEXAS

Experience Requirement:	<p>Experience must be gained in at least one of the following areas: attest services to include audits, compilations, reviews and other assurances, professional accounting services including issuing reports of financial statements, providing management or financial advisory or consulting services, preparing tax returns, providing tax advice, providing forensic accounting services, providing internal auditing services.</p> <p>Public: 1 year.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, with 1 year full-time teaching in upper division courses where the experience is signed off by the dean and/or verifying CPA.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA in good standing during both the time of supervision and the application (Attachment A).</p> <p>Verification: The Board verifies CPA status through a photocopy of the signer's license, NASBA's Accountancy Licensee Database (ALD), and verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
Committee Review:	<p>Yes.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director
 FAX (512) 305-7875
 (512) 305-7800

333 Guadalupe, Tower 3, Suite 900
 Austin, TX 78701-3900
www.tsbpa.state.tx.us

WORK EXPERIENCE FORM

Candidate's Name (Please type or print)

Last _____ First _____ Middle _____ Other _____
 Social Security Number _____ Control Number _____

EMPLOYER INFORMATION

Must be completed by employer where work experience was obtained.

Name and Address of Employer _____

Employer's Email Address _____

EMPLOYER CATEGORY (Select One)

- Client Practice of Public Accountancy Law Firm
 Industry Education
 Government Other

TYPE OF SUPERVISION (Select One)

- The candidate being supervised and the CPA supervisor are both employed by the same company, firm, or organization and office at the same physical location.
- The candidate being supervised and the CPA supervisor are both employed by the same company, firm, or organization, but office at different physical locations.
- There is no CPA supervisor employed by the company, firm or organization where the candidate is employed. The company, firm, or organization engages a CPA firm for the sole purpose of supervising, evaluating, and reviewing the candidate for a specified period of time. The CPA firm engaged to provide the supervision is not performing any attest or assurance services for the company, firm, or organization for which independence is required.

Additional information is available on the *Work Experience Form - Instructions*

I certify by affixing my signature and CPA certificate number that all representations indicated above are true.

Print CPA Name _____ CPA Number _____

Signature _____ Date _____

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WORK EXPERIENCE INFORMATION

THE PUBLIC ACCOUNTANCY ACT AND BOARD RULES

The *Public Accountancy Act* requires that all individuals applying for certification as a CPA meet the work experience requirement. The following sections apply: **Subchapter F Certificate Requirements; Section 901.252 Eligibility Requirements; and Section 901.256 Work Experience.**

The **Board Rules** define acceptable experience and supervision. Refer to Chapter 511, Subchapter F, for the complete text of these rules.

The type and amount of experience required before the certificate can be issued depends upon the applicant's education and the date the applicant originally took the Uniform CPA Exam (refer to chart).

EDUCATION REQUIREMENTS				EXPERIENCE REQUIREMENTS
EFFECTIVE DATE	DEGREE	ACCOUNTING HOURS	RELATED HOURS	NUMBER OF YEARS UNDER CPA SUPERVISION
Sept. 1989	Master's	30	20	2
	Baccalaureate	30	20	2
	Baccalaureate	20		4
Sept. 1991	Master's or 150 semester hours college credit	30	20	1
	Baccalaureate	30	20	2
Sept. 1997	Master's Baccalaureate + 150 semester hours college credit	30	20	1
Jan. 2004	Master's Baccalaureate + 150 semester hours college credit	30*	20	1
July 2005	Master's Baccalaureate + 150 semester hours college credit	30*	21 + 3 hours ethics**	1
Jan. 2008	Master's Baccalaureate + 150 semester hours college credit	30*	24 + 3 hours ethics**	1

* Accounting hours must be upper division coursework as defined by Board Rule 511.57 (Definition of Accounting Courses).

** Related business hours must be upper division coursework as defined by Board Rule 511.58 (Definition of Related Business Subjects).

All accounting work experience must be reported in months and years.

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 (512) 305-7800

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 Austin, TX 78701-3900
www.tsbpa.state.tx.us

WORK EXPERIENCE FORM

Candidate's Name (Please type or print)

Last _____ First _____ Middle _____ Other _____
 Social Security Number _____ Employer's Name _____

**To be completed and signed by the CPA responsible for supervision, evaluation,
 and review of the candidate's work experience.**

POSITIONS HELD BY CANDIDATE

Employment Dates From To (mm/dd/yy) (mm/dd/yy)	Full or Part-Time	Experience in Years / Months	Position, Title, Rank, Salary Group, or GS Rating (if applicable)	Name of Supervisor	CPA Certificate Year and State
		/			
		/			

WHILE UNDER MY SUPERVISION, THE CANDIDATE DEMONSTRATED HIGH STANDARDS OF PROFESSIONAL COMPETENCE IN THE FOLLOWING AREAS. (Check only those applicable areas.)

- 1. Attest services to include audits, compilations, reviews and other assurances and engage in accordance with professional standards.
- 2. Professional accounting services or professional accounting work in one or more of these categories
 - (a) Issuing reports on financial statement(s)
 - (b) Providing management or financial advisory or consulting services
 - (c) Preparing tax returns
 - (d) Providing advice in tax matters
 - (e) Providing forensic accounting services
 - (f) Providing internal auditing services

PLEASE CHECK THE APPROPRIATE RESPONSE FOR EACH OF THE QUESTIONS THAT FOLLOW

- Yes No During the time I supervised, evaluated, and reviewed the candidate, the person demonstrated independence on non-routine accounting matters, as defined in Board Rule 511.122, exhibited integrity on professional accounting issues, and continued to learn and stay abreast of important accounting pronouncements.
- Yes No With respect to the candidate's character, integrity, and objectivity, I recommend this person for the CPA certificate.
- Yes No I have examined the statements and supporting documents and hereby certify that they are true and correct to the best of my knowledge. (Job description).
- Yes No I was licensed during the time I supervised the work of the candidate. (A copy of your license/permit is required if certified outside the state of Texas).
- Yes No I am currently licensed as a certified public accountant. (A copy of your license/permit is required if certified outside the state of Texas.)
- Yes No I am experienced in the non-routine accounting area assigned to the candidate and have attached a description as to the type and amount of my experience. (Statement of CPA experience)

I certify by affixing my signature and CPA certificate number that all representations indicated above are true.

Print CPA Name _____ CPA Number _____ Phone Number _____
 Signature _____ Date _____

FOR BOARD USE ONLY

Qualifying Non-Qualifying

Firm in good standing Yes No

CPA Supervisor in good standing Yes No

Signature _____ Date _____



Texas State Board of Public Accountancy

William Treacy, Executive Director

Individual Licensee - Lookup Results

[Search Help](#) | [Status Values](#) | [Terms of Use](#)

348 individual(s) match the selection criteria.
Note that only the first 100 records are displayed.

Click on a specific name
for more information

Name (Last,First Middle)	Certificate Last Name	Date Certified/ Registered	License Expiration Date	Status	City,State
ALKHALEEL, ALI HASAN	ALKHALEEL	07/23/1997	12/31/2003	Administrative Revocation	OCEAN, NJ
ALLEE, JUDITH ANNE	ALLEE	08/20/1982	12/31/1991	Administrative Revocation	BETHEL PARK, PA
BEARDSLEE, KRISTIN KELLY	BEARDSLEE	06/23/1993	11/30/2013	Issued	GROSSE POINTE, MI
BLAKESLEE, DUANE TRAVIS	BLAKESLEE	03/09/1984	08/31/2013	Issued	PFLUGERVILLE, TX
BONYUET-LEE, DERRICK	BONYUET-LEE	06/01/1998	03/31/2014	Issued	AUSTIN, TX
BROWNLEE, BENJAMIN EARL	BROWNLEE	10/25/1972	12/31/1991	Voluntary Resignation	FORT WORTH, TX
BROWNLEE, BRYAN PAUL	BROWNLEE	10/26/2005	12/31/2013	Issued	MONUMENT, CO
BROWNLEE, GERALD LAWRENCE	BROWNLEE	09/07/1988	11/30/2013	Issued	CYPRESS, TX
BROWNLEE, PHILLIP LESLIE	BROWNLEE	03/05/1990	12/31/1990	Administrative Revocation	STERLING, KS
BROWNLEE, TYLER BARMORE JR	BROWNLEE	06/24/1948	12/31/1990	Administrative Revocation	SAN ANTONIO, TX
CAVERLEE, JOHN GARDNER	CAVERLEE	07/11/1995	04/30/2014	Issued	DALLAS, TX
CHAMBLEE, JUSTIN THOMAS	CHAMBLEE	11/03/2005	03/31/2014	Issued	GARLAND, TX
CHAMBLEE, KAREN JANAE MCCLELLAN	CHAMBLEE	03/09/1984	03/31/2014	Issued	DALLAS, TX
CLEERE, VALERIE LYNNE TRAHAN	CLEERE	09/02/1992	01/31/2006	Voluntary Surrender	CEDAR PARK, TX
CONLEE, GWENDOLYN MCCANDLISH	CONLEE	08/21/1996	04/30/2014	Issued	COLLEGE STATION, TX
CURLEE, DELANEY ANN	CURLEE	03/05/1991	06/30/2007	Administrative Revocation	COLUMBIA, SC
CURLEE, STEVEN RAY	CURLEE	09/09/1986	12/31/1991	Administrative Revocation	BREMERTON, WA
CURLEE, WILLIAM BOWEN	CURLEE	07/29/1969	09/30/2013	Non practice, Retired License	THOUSAND OAKS, CA
DELEE, JOHN STUART	DELEE	05/31/1974	02/28/2014	Issued	SAN ANTONIO, TX
FLEEGER, ROSS SAMUEL	FLEEGER	08/11/2005	12/31/2013	Issued	HOUSTON, TX
FLEENOR, MELODY SCHNECK	FLEENOR	09/07/1994	05/31/1998	Administrative Revocation	SCOTTSBURG, IN
FLEENOR, WILLIAM	FLEENOR	01/13/1997	04/30/2013	Expired	AUSTIN, TX
FLEET, JOSEPH ROBERT	FLEET	07/29/1987	06/30/2013	Issued	KINGWOOD, TX
GLEESON, MARIAN ADELE	GLEESON	09/07/1988	10/31/2013	Issued	SAN ANTONIO, TX
GREENLEE, ANDREA ELISE	GREENLEE	03/03/2011	08/31/2013	Issued	ABILENE, TX
GREENLEE, DONALD RAY	GREENLEE	09/02/1983	07/31/2013	Non-practice	COLLEGE STATION, TX
GREENLEE, EDWARD WAYNE	GREENLEE	03/01/1998	06/30/2013	Issued	NORMAN, OK
GREENLEE, JASON ANTHONY	GREENLEE	10/23/2008	11/30/2013	Issued	KELLER, TX



Texas State Board of Public Accountancy

William Treacy, Executive Director

Individual Licensee - ALKHALEEL, ALI HASAN

[Search Help](#) | [Status Values](#) | [Terms of Use](#)

Certificate last name

ALKHALEEL

Contact Information (most recent)

3401A WILLOW DR

OCEAN NJ 07712

Date certified/registered

07/23/1997

License expiration date

12/31/2003

License Status

Administrative Revocation

Employment areas most recently reported

Full time

EMPLOYEE

Part time

NONE REPORTED

Firms in which the individual is a partner, shareholder, owner, officer, director, or resident manager

NO OWNERSHIP REPORTED

History of disciplinary actions

Complaint 0608-10033 was opened on 08/01/2006 and was closed on 01/25/2007 with a resolution, **REVOCATION**.

Violation(s) Regarding:

- Nonpayment of fees for 3 years

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[TSBPA Home](#)

UTAH

Experience Requirement:	<p>Experience must be gained through one or more kinds of service involving the use of auditing or accounting skills, including the issuance of reports or opinions of financial statements, performing attestation engagements, the performance of one or more kinds of advisory or consulting services or the preparation of tax returns or the furnishing of advice on tax matters (Attachment A).</p> <p>Public: 1 year (2,000 hours). Non-Public: Same as public. Academia: Same as public. Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup on the licensing board's website.</p> <p>Opinion: Not required.</p>
Committee Review:	No.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) (Attachment C) .

*Two-Tier States are indicated with an asterisk.

CERTIFIED PUBLIC ACCOUNTANT LICENSING ACT

58-26a-101. Short title.

This chapter is known as the "Certified Public Accountant Licensing Act."

58-26a-102. Definitions.

In addition to the definitions in Section 58-1-102, as used in this chapter:

- (1) "Accounting experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.
- (2) "AICPA" means the American Institute of Certified Public Accountants.
- (3) (a) "Attest and attestation engagement" means providing any or all of the following financial statement services:
 - (i) an audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
 - (ii) a review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
 - (iii) an examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); or
 - (iv) an engagement to be performed in accordance with the standards of the PCAOB.
- (b) The standards specified in this definition shall be adopted by reference by the division under its rulemaking authority in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, and shall be those developed for general application by recognized national accountancy organizations such as the AICPA and the PCAOB.
- (4) "Board" means the Utah Board of Accountancy created in Section 58-26a-201.
- (5) "Certified Public Accountant" or "CPA" means an individual currently licensed by this state or any other state, district, or territory of the United States of America to practice public accountancy or who has been granted a license as a certified public accountant under prior law or this chapter.
- (6) "Certified Public Accountant firm" or "CPA firm" means a qualified business entity holding a valid registration as a Certified Public Accountant firm under this chapter.
- (7) "Client" means the person who retains a licensee for the performance of one or more of the services included in the definition of the practice of public accountancy. "Client" does not include a CPA's employer when the licensee works in a salaried or hourly rate position.
- (8) "Compilation" means providing a service to be performed in accordance with Statements on Standards for Accounting and Review Services (SSARS) that is presenting, in the form of financial statements, information that is the representation of management or owners, without undertaking to express any assurance on the statements.
- (9) "Experience" means:
 - (a) accounting experience;
 - (b) professional experience.
- (10) "Licensee" means the holder of a current valid license under this chapter.
- (11) "NASBA" means the National Association of State Boards of Accountancy.
- (12) "PCAOB" means the Public Company Accounting Oversight Board.
- (13) "Practice of public accounting" means the offer to perform or the performance by a person holding himself out as a certified public accountant of one or more kinds of services involving the use of auditing or accounting skills including the issuance of reports or opinions on financial statements, performing attestation engagements, the performance of one or more kinds of advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters for a client.
- (14) "Peer review" means a study, appraisal, or review of one or more aspects of the professional work of a person or qualified business entity in the practice of public accountancy, by a licensee or any other qualified person in accordance with rules adopted pursuant to this chapter and who is not affiliated with the person or qualified business entity being reviewed.
- (15) "Principal place of business" means the office location designated by the licensee for purposes of substantial equivalency and licensure by endorsement.
- (16) "Professional experience" means experience lawfully obtained while licensed as a certified public accountant in another jurisdiction, recognized by rule, in the practice of public accountancy performed for a client, which includes expression of assurance or opinion.

- (17) "Qualified business entity" means a sole proprietorship, corporation, limited liability company, or partnership engaged in the practice of public accountancy.
- (18) "Qualified continuing professional education" means a formal program of education that contributes directly to the professional competence of a certified public accountant.
- (19) "Qualifying examinations" means:
- (a) the AICPA Uniform CPA Examination;
 - (b) the AICPA Examination of Professional Ethics for CPAs;
 - (c) the Utah Laws and Rules Examination; and
 - (d) any other examination approved by the board and adopted by the division by rule in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (20) (a) "Report" means:
- (i) when used with reference to financial statements, an opinion, report or other form of language that:
 - (A) states or implies assurance as to the reliability of any financial statements; or
 - (B) implies that the person or firm issuing it has special knowledge or competence in accounting or auditing and specifically includes compilations and reviews; such an implication of special knowledge or competence may arise from use by the issuer of the report of names or titles indicating that the person or firm is a public accountant or auditor, or from the language of the report itself; or
 - (ii) any disclaimer of opinion when it is conventionally understood to imply any positive assurance as to the reliability of the financial statements referred to or language suggesting special competence on the part of the person or firm issuing such language; and it includes any other form of language that is conventionally understood to imply such assurance or such special knowledge or competence.
- (b) "Report" does not include a financial statement prepared by an unlicensed person if:
- (i) that financial statement has a cover page which includes essentially the following language: "I (we) have prepared the accompanying financial statements of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing, in the form of financial statements, information that is the representation of management (owners). I (we) have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them."; and
 - (ii) the cover page and any related footnotes do not use the terms "compilation," "review," "audit," "generally accepted auditing standards," "generally accepted accounting principles," or other similar terms.
- (21) "Review of financial statements" means performing inquiry and analytical procedures which provide a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the statements in order for them to be in conformity with generally accepted accounting principles or, if applicable, with another comprehensive basis of accounting; and, the issuance of a report on the financial statements stating that a review was performed in accordance with the standards established by the American Institute of Certified Public Accountants.
- (22) (a) "Substantial equivalency" means a determination by the division in collaboration with the board or its designee that:
- (i) the education, examination, and experience requirements set forth in the statutes and administrative rules of another jurisdiction are comparable to or exceed the education, examination, and experience requirements set forth in the Uniform Accountancy Act; or
 - (ii) an individual CPA's education, examination, and experience qualifications are comparable to or exceed the education, examination, and experience requirements set forth in the Uniform Accountancy Act.
- (b) In ascertaining whether an individual's qualifications are substantially equivalent as used in this chapter, the division in collaboration with the board shall take into account the qualifications without regard to the sequence in which the education, examination, and experience requirements were attained.
- (23) "Uniform Accountancy Act" means the model public accountancy legislation developed and promulgated by national accounting and regulatory associations that contains standardized definitions and regulations for the practice of public accounting as recognized by the division in collaboration with the board.
- (24) "Unlawful conduct" is as defined in Sections 58-1-501 and 58-26a-501.
- (25) "Unprofessional conduct" is as defined in Sections 58-1-501 and 58-26a-502 and as may be further defined by rule.
- (26) "Year of experience" means 2,000 hours of cumulative experience.

Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801 530-6511

CERTIFICATION OF ACCOUNTING EXPERIENCE FOR LICENSURE AS A CPA

(Applicants for licensure by endorsement – DO NOT complete this form.)

PART I: TO BE COMPLETED BY APPLICANT:

Submit a separate form for each firm you have listed on the application. Request that the licensed CPA supervisor complete the form and return it to you for submission with your application.

Applicant's Name: _____ Social Security Number: _____

Answer "yes" or "no."

_____ I understand that "Accounting Experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.

PART II: TO BE COMPLETED BY A LICENSED CPA SUPERVISOR:

Answer "yes" or "no."

_____ I hereby attest that the applicant named above was employed during the following periods of time during which the applicant satisfactorily completed a program of accounting experience.

Period of Employment:

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

(Continued on the next page.)

TOTAL HOURS OF "ACCOUNTING" EXPERIENCE: _____

Comments: *(Use additional sheets if necessary.)* _____

Name of Employer: _____

Telephone: _____

Complete Address: _____

Attesting Licensed CPA: _____

Position: _____

Signature of Attesting CPA: _____

License Number: _____ State: _____

Subscribed and sworn to before me this _____ day of _____, 20 _____

Signature of Notary Public: _____

Notary Public for the State of: _____

(SEAL)

Utah Division of Occupational and Professional Licensing

Search Results

PLEASE NOTE: In some professions, licensees may advance from a lower level of licensure to a higher one with a broader scope of practice. In such cases, the search results listed below for the lower level of licensure will show a status of expired, null and void, superseded, or another similar status. Therefore it is important for you to search the results of all licenses shown before assuming a particular licensee does not hold a current license.

Click the Licensee Name to view details.

Licensee Name	City	Profession	License #	Status
ALAN LEE PALFREYMAN	SALT LAKE CITY	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	121349-2601	EXPIRED
ALBERT T VAN LEEUVEN	SANDY	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	146915-2601	EXPIRED
AMY LEE SALMON	CYPRESS	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	5644185-2601	ACTIVE
ARIE LEEFLANG	SALT LAKE CITY	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	113965-2601	EXPIRED
BENJAMIN LEE SUTTON	RIVERTON	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	7206095-2601	ACTIVE
BERNARD CARL LEE	SAN JOSE	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	131555-2601	EXPIRED
BRANDON LEE JOHN	FARMINGTON	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	7855170-2601	ACTIVE
BRENDA W LEE	KAYSVILLE	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	161237-2601	ACTIVE
BRIAN LEE BROWN	HERRIMAN	ACCOUNTANCY CERTIFIED PUBLIC ACCOUNTANT	4954702-2601	ACTIVE

Utah Division of Occupational and Professional Licensing

Details for ALAN LEE PALFREYMAN

License Information

Name:	ALAN LEE PALFREYMAN
City, State, Zip, Country:	SALT LAKE CITY, UT 84121, UNITED STATES
Profession:	ACCOUNTANCY
License Type:	CERTIFIED PUBLIC ACCOUNTANT
License Number:	121349-2601
Obtained By:	UNKNOWN
License Status:	EXPIRED
Original Issue Date:	01/01/1910
Expiration Date:	09/30/2010
Agency and Disciplinary Action:	NONE
Docket Number:	N/A

This information is accurate as far as is contained in the Division's official records. It does not reflect whether an entity required to maintain a current registration with the Division of Corporations is current in that registration. You can verify such status at <https://secure.utah.gov/bes/bes>. Additionally, this verification does not show a complete license history or interruptions of licensure. Original issue dates listed as 01/01/1910 and 01/01/1911 were unknown at the time the Division implemented its first electronic licensing database.

VERMONT

<p>Experience Requirement:</p>	<p>Experience shall consist of the application of United States generally accepted accounting principles (GAAP) and the application of one or more of the following: generally accepted auditing standards (GAAS), statements on standards for accounting and review services (SSARS), standard for accountants' services on prospective financial information, financial forecasts and projections, and other services subject to comprehensive sets of generally accepted professional standards.</p> <p>Public: 1 year (2,080 hours). Experience must have been gained within 15 years of the application filing date.</p> <p>Non-Public: Same as public.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: An experience form is required for all types of experience and must be signed by a CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through written certification from the licensing board.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>No.</p>
<p>Consumer Information:</p>	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

**VT Office of Professional Regulation
Board of Public Accountancy
National Life Building, North, FL 2, Montpelier, VT 05620-3402
PH: 802-828-3228 FAX: 802-828-2465
www.vtprofessionals.org**

**Report of Supervised Experience
In Public and/or Non-Public Accounting**

The Board of Public Accountancy appreciates your assistance in the evaluation of your supervisee for licensure and independent practice as a Certified Public Accountant in the State of Vermont. The Board attaches considerable importance to the supervisor's report in its evaluation of applicants for licensure and asks you to give us a good sense of your supervisee's experience, performance and character as well as the specific nature of the work performed. Acceptable work experience in public accounting has recently changed. Please refer to Section 5.9 of the Board's Administrative Rules which may be found via our Web site at <http://vtprofessionals.org/opr1/accountants/rules.asp>

An applicant shall obtain accounting experience under direct supervision of a certified public accountant or other licensee deemed equal by the National Association of State Boards of Accountancy reciprocity agreements. For more information visit their Web site at www.nasba.org. The experience shall include practical public accounting experience or its equivalent including a reasonable variety of experience.

Public accounting experience shall consist of a portfolio of experience (provided by the Applicant) of such non-routine accounting nature that continually requires independent thought and judgment on important accounting matters.

Non-public accounting experience shall consist of a portfolio of experience (provided by the Applicant) of such non-routine accounting nature that continually requires independent thought and judgment on important accounting matters.

Experience must have been attained within 15 years of the filing date of the Applicant's completed application (See Board Rule 5.9 (D)).

Please complete the Report of Supervised Experience Form(s) including the applicable form regarding the Applicant's type of experience. There are two separate forms, one for documenting public accounting and one for documenting non-public accounting experience. If the Applicant has experience in both areas you must complete both forms and provide details. Feel free to attach additional sheets to detail your supervisee's work experience under your supervision. You must indicate the time frame in which the Applicant (supervisee) worked under your supervision and an estimated number of hours earned in each applicable category.

Verification of your licensure status is required. You (supervisor) must have the licensing body in the state(s) or jurisdiction(s) where you are licensed send a letter to the Board stating that you are in good standing. The verification must indicate the date that you were initially licensed and the expiration date. Note: On line verifications from other jurisdictions are acceptable provided that any prior disciplinary action(s) is displayed.

Please return completed questionnaire(s) directly to the **Vermont Board of Public Accountancy**.

Vermont Office of Professional Regulation
Board of Public Accountancy
 National Life Building, North, FL 2, Montpelier, VT 05620-3402
 PH: 802-828-3228 FAX: 802-828-2465
www.vtprofessionals.org

To be completed by Supervisor only
 Please print or type:

Applicant's Name:		Applicant's Address:	
-------------------	--	----------------------	--

Supervisor's Last Name below:	Supervisor's First Name:	Middle:	Former if applicable:
Address:		City:	
State:		Zip:	
Phone:		Fax:	
E-Mail Address:			

Business Information:

Firm Name:		
Address:		
City;State;Zip:		
Phone:	Fax:	E-Mail:

Supervisor's Licenses and or Certifications:

List below every jurisdiction in which you now hold or have ever held a license to practice as a certified public accountant or registered public accountant.

State/Territory/Country	Date issued	Expiration Date	Lic/Reg #

Period of Supervision:	From: mm/dd/yy		To: mm/dd/yy		Total Hours Earned:	
------------------------	----------------	--	--------------	--	---------------------	--

Explain any gaps in the period of supervision on a separate sheet of paper.

APPLICANT'S (SUPERVISEE'S) PUBLIC ACCOUNTING EXPERIENCE:

Answer the questions below and elaborate further on the **public accounting** work that the applicant performed under your supervision. Be as specific as possible giving the nature, quality and degree of responsibility of the work performed. If more space is required, please use a separate sheet and identify the applicant and yourself as his or her supervisor.

<p>A. Experience shall consist of the application of United States generally accepted accounting principles (GAAP) and the application of one or more of the following: generally accepted auditing standards (GAAS), statements on standards for accounting and review services (SSARS), standards for accountants' services on prospective financial information, financial forecasts and projections, and other services subject to comprehensive sets of generally accepted professional standards issued by an appropriate standard setting body which the Board determines is equivalent. Examples of work qualifying under this section are:</p>			
Indicate whether the Applicant (supervisee) has attained experience in the categories listed below	Answer Yes or No		Estimate Hours
review and evaluation of internal control policies and procedures;	Yes	No	
testing of compliance with control policies and procedures;	Yes	No	
preparation of working papers in connection with elements of work accomplished;	Yes	No	
planning, revision, or updating of audit programs to be followed;	Yes	No	
drafting or reviewing memoranda, conclusions, notes;	Yes	No	
preparation and/or analysis of financial statements and reports;	Yes	No	
performance of procedures for verification of transactions and balances;	Yes	No	
appropriate analytic review of accounts and comparison to industry data	Yes	No	
<p>B. Review and preparation of tax provisions and reserves including research for determination of tax provision and related reserves, research for determination of taxable earnings and profits, reconciliation of book 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.</p>	Yes	No	
<p>C. Financial statement preparation from the books of account without audit and the preparation of related tax returns; performance of other related services requiring a knowledge of generally accepted accounting principles; tax related activities; review of financial projections; accounting for estates and fiduciaries; preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales or similar tax returns, and posting of subsidiary ledgers.</p>	Yes	No	
<p>D. Design and installation of accounting, cost or other systems, when not related to an extension of auditing assignments and other management advisory services.</p>	Yes	No	

APPLICANT'S (SUPERVISEE'S) NON-PUBLIC ACCOUNTING EXPERIENCE:

Answer the questions below and elaborate further on the **non-public accounting** work that the Applicant performed under your supervision. Be as specific as possible giving the nature, quality and degree of responsibility of the work performed. If more space is required, please use a separate sheet and identify the applicant and yourself as his or her supervisor.

Non-public accounting experience shall consist of a portfolio of experience (provided by Applicant) of such non-routine accounting nature that continually requires independent thought and judgment on important accounting matters.

- (1) The experience may have resulted in reports which comment on the financial condition and operating results of the agency or organization being audited and should be prepared for an executive function which does not have operating responsibility or control for the organization, department, division, or other entity being reported upon.

- (2) The applicant's experience may include:

Indicate whether Applicant (supervisee) has attained experience the categories listed below.	Answer Yes or No		Estimate Hours
	Yes	No	
assessing the adequacy of the employer's internal controls by developing an understanding of the employer's transaction streams and information systems;	Yes	No	
tax return preparation and research, preparation and analysis of financial statements, cost accounting, budgeting and the application of accounting principles; and	Yes	No	
demonstrating a working understanding of the industry in which the applicant's employer operates, including the employer's competition and key competitiveness factors that affect the industry.	Yes	No	

- (3) The Board shall consider whether:

Indicate whether Applicant (supervisee) has attained experience the categories listed below.	Answer Yes or No		Estimate Hours
	Yes	No	
the applicant performed work resulting in opinions on financial statements or in reports on financial analyses or accounts;	Yes	No	
the applicant participated with an independent auditor who relied on the applicant's work, wholly or partially, in attesting to the entity's finances;	Yes	No	
the applicant performed substantial financial work, compliance work, systems design, or tax accounting;	Yes	No	
any limitations on scope, approach or work were imposed;	Yes	No	
significant proportions of work consisted of field work as opposed to desk or office work;	Yes	No	
there was exposure to two or more types of industries;	Yes	No	
the work was of sufficient duration to permit meaningful involvement in the process;	Yes	No	
the applicant's accounting duties required fiduciary responsibilities, or does the applicant treat accounting related duties as a fiduciary to a third party	Yes	No	



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ONLINE SERVICES

License Lookup & Download

Lookup a Licensee
Generate/Download Roster(s)

Search for a License

Criteria

Note: Hover over the field text to display any help
** Indicates a value is required.

License Type: Accountant
Accounting Firm
Acupuncture Detoxification Technician
Acupuncturist
Advanced Practice Registered Nurse (APRN)

Last Name: First Name:

Business Name/DBA:

License Number: - -

Address:

City: State: Zip:

Current Filters: Last Name: Lee
License Type: Accountant

	Name	Credential	Credential Name	City	State	Zip Code
Detail	Christopher F Lee	001.0001985	Certified Public Accountant	Natick	MA	01760
Detail	Kangheng Lee	001.0001388	Certified Public Accountant	Santa Monica	CA	90402
Detail	Mr. Seokjoong Lee	001.0074389	Certified Public Accountant	Homebush Bay		
Detail	Thomas P. Leene	001.0000560	Certified Public Accountant	South Burlington	VT	05403-7518
Detail	Ms. Michelle Fournier Leever	001.0001844	Certified Public Accountant	Barre	VT	05641-9743

The Vermont Secretary of State, Office of Professional Regulation considers the information contained on this website to be a secure, primary source for license verification. The Office certifies this information is current as of the date and time noted below.

Vermont Secretary of State
Office of Professional Regulation

For conduct decisions concluded after the year 2000, a scanned copy of the disciplinary action may be viewed online by clicking [here](#). If you require further information, please contact the [docket clerk](#). If no discipline is listed below, we have no disciplinary records on file.

Cases indicating "Charges Filed" or "Pending Hearing" are allegations only and must be proved at a hearing held by the licensing authority to be considered unprofessional conduct.

Lookup Detail View

Name and Address

Name	City/Town	State	Zip Code	Country
Christopher F Lee	Natick	MA	01760	United States

Licensee Information

License	License Type	Original Issue Date	Current Effective Date	Expiration Date	Status	Supervision
001.0001985	Certified Public Accountant	11/28/2006	11/28/2006	07/31/2007	INACTIVE	

Generated on: 5/31/2013 5:23:49 PM

VIRGIN ISLANDS

Experience Requirement:	<p>Experience includes public accounting or governmental accounting as an auditor or internal revenue agent.</p> <p>Public: With a high school diploma, 6 years. With a college degree, 3 years. With a college degree and 30 more semester hours in accounting, and 20 or more semester hours in business, 2 years. All experience must be in public accounting or governmental accounting as an auditor or internal revenue agent and must immediately precede the application for licensure.</p> <p>Non-Public: Government experience only as stipulated above.</p> <p>Academia: Not accepted.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: The applicant must provide letters of recommendation from 5 references, 2 of which must be residents of the Virgin Islands, and at least 1 of which must be a CPA licensed in the Virgin Islands. (Attachment A).</p> <p>Verification: Information not available.</p> <p>Opinion: Information not available.</p>
Committee Review:	<p>Information not available.</p>
Consumer Information:	<p>Information not available.</p>

*Two-Tier States are indicated with an asterisk.

Advanced Search

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Search Tips



Certified Public Accountant Directory

- Requirements for Certified Public Accountant Licensure and Exam
- Apply for a Business License
- Renew a Business License

Business License Directory

- Steps for Obtaining a Business License
- Apply for a Business License
- Renew a Business License

Board Certifications Directory

- Business License
- Architects, Engineers and Land Surveyors
- Barbers, Beauticians and Manicurists
- Construction Contractors
- Electricians
- Plumbers
- Certified Public Accountants
- Real Estate Appraisers
- Real Estate Commissions
- Social Workers

DLCA Directory

- DLCA Home

Requirements for Certified Public Accountant Licensure and Exam

Purpose of Licensure:

To set standards of qualifications, education, training, and experience for persons engaged in Public Accounting. To promote high standards of professional performance for those persons working in Public Accountancy.

Period of Licensure:

All permanent licenses are issued on an annual basis.

Permit Cards:

Permit cards are issued from July 1 to June 30 of each calendar year.

APPLICATION PROCESS

General Qualifications: A CPA certificate shall be issued to any person who is a citizen, or who has duly declared his/her intention of becoming a citizen, of the United States; is a resident of, or employed in, or has a place of business in, the U.S. Virgin Islands; has attained the age of twenty-one (21) years; is of good moral character; meets the specified educational and experience requirements; and passes the Uniform CPA Examination.

Initial Application Requires:

Applicant must be a resident of the U.S. Virgin Islands for at least thirty (30) days immediately prior to submittal of application: You will need to submit the following:

- A copy and notarized application;
- Three (3) 2x2 photographs of applicant;

○ REFERENCES

(Please list and submit letters for five (5) references, two (2) of which must be residents of the Virgin Islands and three (3) of which must be practicing Certified Public Accountants. At least (1) practicing CPA must be licensed in the Virgin Islands. Please submit copies of current registrations for each practicing CPA used as a reference).

- certified copy of applicant's college transcript;
- NCIC Criminal Background Check;
- A certified copy of applicant's CPA current registration from another state (if applying by reciprocity); and,
- Applicant must meet the specified educational and experience requirements.

Period of Licensure:

- A completed renewal application;
- A Tax Clearance Approval from the V.I. Bureau of Internal Revenue.
- Payment of required License fee:
 - Certified Public Accountant \$390.00
 - CPA Permit \$25.00 (Annually June 30th)

Examination:

- Business License
- Board Certifications
- Consumer Affairs
- Commissioner
- About the DLCA
- Business Search

Apply for License



Existing users sign in to modify or view application(s)



New users create account to apply or renew a license

All candidates are required to sit an examination. The examination is comprised of the Uniform CPA Examination and a Local CPA Examination. CPAs seeking licensure by reciprocity must sit the local CPA Examination.

Educational and Experience Requirements:

The minimum educational requirement for the CPA certificate is a diploma from a four (4) year high school.

Candidates who hold degrees from recognized colleges or universities are required to have three (3) years of experience, immediately preceding application in public accounting or in governmental accounting as an auditor or internal revenue agent.

Candidates who hold degrees from recognized colleges or universities and who have completed thirty (30) or more semester hours of study in accounting, business law, economics, and finance (of which a minimum of twenty (20) semester hours are in accounting) must have two (2) years of experience, immediately preceding application, in public accounting or governmental accounting as an auditor or internal revenue agent.

Reciprocity:

A person holding a valid license or certificate issued by a state or territory of the United States or by a foreign country may upon application be registered in the Virgin Islands. The foreign country must have a national registration board of scope and standing corresponding to the National Association of State Boards of Accountancy.

Required Fees

Initial Application Fee	\$150.00
Local CPA Examination Fee	\$100.00
Deposit for NCIC Check	\$125.00
License Fee	\$390.00
CPA Permit	\$25.00

Uniform CPA Examination Fees:

Auditing and Attestation	\$230.55
Financial Accounting & Reporting	\$218.55
Regulation	\$193.35
Business Environment & Concepts	\$150.78

Mailing Address

Attention: Nathalie Hodge
 Administrator, Boards and Commissions
 V.I. Board of Certified Public Accountancy
 Department of Licensing and Consumer Affairs
 Golden Rock Shopping Center, Suite #9
 Christiansted, VI.00820-4311

VIRGINIA

Experience Requirement:	<p>Experience must include employment in any capacity involving substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the board.</p> <p>Public: 1 year of full-time employment. Self-employment is not accepted.</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by both the applicant and the supervisor. (Attachment A).</p> <p>Verification: No additional verification is required.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>No.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B). The Board website includes consumer information (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

Experience Verification Form Virginia Board of Accountancy (VBOA)

Board Regulation 18VAC5-22-100. Experience.

Prior to applying for a license, a person must have been employed in academia, a firm, government, or industry in any capacity involving the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the board, to providing services to the public using the CPA title or to an employer using the CPA title for a period that is the full-time equivalent of one year. Whether other skills are relevant shall be determined by the board on a case-by-case basis. Self-employment does not meet the definition of experience in § 54.1-4400, Code of Virginia.

Instructions: Page 1 is to be completed by the applicant for licensure. Page 2 is to be completed by the supervisor of the applicant for licensure. Provide additional copies of page 2 for more than one supervisor.

CONTACT INFORMATION of APPLICANT

Full Name: _____	Current Organization: _____
SSN: _____	Street Address: _____
Current Job Title: _____	City/State/Zip: _____
Phone: _____	Email Address: _____

CERTIFICATION of APPLICANT

Total number of hours I have worked at the organization(s) certified by my supervisor(s): _____

I certify that the information provided by my supervisor(s) to be accurate and true. My work experience is in compliance with Board Regulation 18VAC5-22-100.

Signature: _____ Date: _____

Experience Verification Form Virginia Board of Accountancy (VBOA)

Board Regulation 18VAC5-22-100. Experience.

Prior to applying for a license, a person must have been employed in academia, a firm, government, or industry in any capacity involving the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the board, to providing services to the public using the CPA title or to an employer using the CPA title for a period that is the full-time equivalent of one year. Whether other skills are relevant shall be determined by the board on a case-by-case basis. Self-employment does not meet the definition of experience in § 54.1-4400, Code of Virginia.

CONTACT INFORMATION of SUPERVISOR	
Full Name: _____	Organization: _____
Job Title: _____	Street Address: _____
Phone: _____	City / State: _____
Email Address: _____	Zip Code: _____

WORK EXPERIENCE of APPLICANT	
FIELD of work experience (choose at least one):	
<input type="checkbox"/> Academia	<input type="checkbox"/> Government
<input type="checkbox"/> Public Accounting	<input type="checkbox"/> Industry
<input type="checkbox"/> Other Field _____	
SKILL utilized (choose at least one):	
<input type="checkbox"/> Accounting	<input type="checkbox"/> Tax Services
<input type="checkbox"/> Financial	<input type="checkbox"/> Other Skill _____
Organization: _____	Dates Employed: _____
Applicant Job Title: _____	Total Hours Worked: _____

CERTIFICATION of SUPERVISOR	
<input type="checkbox"/> I certify that the information I have provided to be accurate and true. The applicant's work experience is in compliance with Board Regulation 18VAC5-22-100.	
Signature: _____	Date: _____

Virginia Board of Accountancy

[Home](#) > [CPA Licensure Services](#) > [Online Services](#)

CPA Licensure Services

- Select a licensee name from the list for more information. Click the page numbers below the list to see additional pages.
- Use the **Search for a Person** or **Search for a Facility** button to return to the Search page.
- Use the **Download** button to download your search results list.
- Use the **Preview** button to view the format of a download.

Name	License #	Status	City	State	ZipCode
LEE FRENCH, CHRISTINE PATRICIA	21217	Active	Whitefish	MT	59937
Lee Hing, Shelley A.	28899	Active	McLean	VA	22102
LEE, AH RYANG	33898	Expired - Late Renewal	ROCKVILLE	MD	20850-0000
LEE, AIMEE FONTAINE	21519	Active	SPRINGFIELD	VA	22150
LEE, ALAMEA ANA	33532	Active	Clarksville	TN	37042
Lee, Alan L.	28393	Active	Oakton	VA	22124
LEE, ANGELA S	24643	Expired	VIENNA	VA	22180-5193
Lee, Anna J	29578	Active	Chevy Chase	MD	20815
LEE, ARNOLD D	4701	Active	DERWOOD	MD	20855
LEE, BARBARA CLARK	23609	Active	CHESTER	VA	23831
Lee, Bee-Chan	27987	Active	Centreville	VA	20121
LEE, BEVERLEY W, Jr	1564	Expired	NEWPORT NEWS	VA	23601
Lee, Blair Brianne	29892	Active	Charlotte	NC	28210
LEE, BRADLEY D	12550	Expired	EDMOND	OK	73031
Lee, Brandon Michael	29125	Expired	CROZET	VA	22932
Lee, Cameron Gregory	40897	Active	Round Rock	TX	78664
LEE, CATHERINE E	20748	Active	Herndon	VA	20171
Lee, Chang-Woo		Pending	Centreville	VA	20120
LEE, CHARLES CHAN	37159	Voluntarily Surrender	WOODSTOCK	MD	211630000
LEE, CHENG-NAN	31334	Active	Ann Arbor	MI	48105
Lee, Christine		Pending	Silver Spring	MD	20904
LEE, CHRISTINE	33271	Active	Fairfax	VA	22030
LEE, CHRISTINE YERG	33569	Active	Alexandria	VA	22312
Lee, Christopher James	26583	Active	SANDSTON	VA	231500000
Lee, Chun Ling Sarah Aubrey	37558	Expired	Jersey City	NJ	07307
LEE, CINDY LEE	19727	Active	MACOMB TWP	MI	48044
LEE, DALE	3814	Expired	CHESAPEAKE	VA	23322
LEE, DAVID HYON	37375	Active	Fairfax	VA	22030
Lee, David Yongwoon		Pending	Falls Church	VA	22041
Lee, Dayoon	39711	Active	Chantilly	VA	20152
LEE, DEBORAH LYNN	8999	Active	CARROLLTON	VA	23314
LEE, DO HOON	33584	Active	Annandale	VA	22003
LEE, DONALD W	1367	Expired	VIENNA	VA	22180
LEE, DOO YOUNG G.	31775	Active	ROCKVILLE	MD	20850
LEE, DOUGLAS WAYNE	25710	Expired	VIENNA	VA	22180
LEE, EDWARD E, Jr	1175	Expired	NASHVILLE	TN	00000

Virginia Board of Accountancy

[Home](#) > [CPA Licensure Services](#) > [Online Services](#)

Licensee Details

Demographic Information

Name: CHRISTINE PATRICIA LEE FRENCH

Address Information

Line 1: 400 Cattail Dr
Line 2:
Line 3:
Line 4: Whitefish MT 59937
County: Flathead
Country: United States

License Information

Lic #: 21217	Profession: Accountancy	Type: Certified Public Accountant
Status: Active	Issued: 10/18/1996	Expiration: 9/30/2013



Consumer Information

Choosing a CPA or CPA Firm

The Virginia Board of Accountancy (VBOA) cannot refer or recommend a CPA or CPA firm. The VBOA recommends these resources:

- [Licensee Search](#) to verify that the CPA you might use is licensed;
- [Virginia Society of Certified Public Accountants \(VSCPA\)](#);
- [Better Business Bureau \(BBB\)](#);
- Friends, family or associates in your community; and/or
- Legal counsel for recommendations.

Engagement Letter

CPAs often use a contract known as an 'engagement letter'. The engagement letter defines the legal relationship between the CPA and client by including the following:

- What services will be performed.
- When the services will be completed.
- What is expected of the client and CPA.
- How much will be charged.
- Signatures of parties involved.

Keep a copy of the letter. When questions come up, the engagement letter is a useful resource. When services or fees change, the engagement letter should be updated.

Referral Fees, Contingent Fees & Commissions

Refer to the [AICPA Code of Professional Conduct](#) for guidance.

Licensee Search

- Find an Individual CPA
- Find a CPA Firm

See also . . .

- Statutory Authority
- Enforcement Process
- Resources



WASHINGTON*

Experience Requirement:	<p>Experience must include at least one of the following: skills generally used in business and accounting and auditing including but not limited to accounting for transactions, budgeting, data analysis, internal auditing, preparation of reports for taxing authorities, controllership functions, financial analysis, performance auditing and similar skills (Attachment A).</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, on a case by case basis subject to director approval.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a CPA that has held an active license in a U.S. jurisdiction for a minimum of 5 years (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup, verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Required.</p>
Committee Review:	No.
Consumer Information:	License lookup identifies CPA status (CE status unavailable) which identifies a certificate holder as not licensed to practice as a CPA (Attachment C) . The Board website includes consumer information (Attachment D) .

*Two-Tier States are indicated with an asterisk.

Board of Accountancy

Washington State



Experience

How do I...

- [Apply for a license \(online\)](#)

See also...

- [Definitions of the Qualifying Experience](#)
- [Experience Affidavit](#)

Requirements

The experience must:

- Be obtained through the practice of public accounting and/or employment in industry or government. In certain situations employment in academia may also provide experience to obtain some or all of the competency requirements. It may also be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.
- The employment experience should demonstrate that it occurred in a work environment and included tasks sufficient to have provided an opportunity to obtain the competencies and:
 - Total a minimum of 12-months (this time period does not need to be consecutive);
 - Total minimum of 2,000 hours;
 - Provided the opportunity to utilize the skills generally used in business and accounting and auditing including, but not limited to, accounting for transactions, budgeting, data analysis, internal auditing, preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing and similar skills;
 - Be verified by a licensed CPA who has held a valid CPA license to practice public accounting in the state of Washington or be qualified for practice privileges for a minimum of five years prior to verifying the experience,

including the date that the experience is verified. The five years do not need to be consecutive.

- Be obtained no more than eight years prior to the date the Board receives your complete license application.

Competencies

Before you may apply for your initial Washington State CPA license, the experience should demonstrate that the work environment and tasks you performed, provided you an opportunity to obtain the following competencies:

- Knowledge of the Public Accountancy Act and related Board Rules applicable to licensed persons in the state of Washington;
- Assess the achievement of an entity's objectives;
- Develop documentation and sufficient data to support analysis and conclusions;
- Understand transaction streams and information systems;
- Assess risk and design appropriate procedures;
- Make decisions, solve problems, and think critically in the context of analysis; and
- Communicate scope of work, findings and conclusions effectively.

Responsibilities of the Applicant

The applicant is responsible for:

- Providing information and evidence to support the assertion that their job experience could have reasonably provided the opportunity to obtain the specific competencies, included on the Experience Affidavit form presented for the verifying CPA's evaluation;
- Producing documentation and a completed Experience Affidavit form to a qualified verifying CPA;
- Determining that the verifying CPA meets the Board's requirements; and
- Maintaining the documentation for a minimum of three years.

Responsibilities of the Verifying CPA

The verifying CPA is expected to:

- **Obtain** the applicant's completed Experience Affidavit form and supporting documentation to support the jobs the applicant held which provided the experience

supporting the applicant's assertion that by performing the specific job functions, she/he was provided the opportunity to obtain each specific competency (*This expectation may be met if the applicant is employed by the verifying CPA's firm or organization.*);

- **Verify** the applicant's relevant employment history;
 - **Interview** the applicant or otherwise obtain or possess knowledge sufficient to understand the skill sets applied, tasks performed, and time spent in the applicant's represented job functions;
 - **Assess** whether the skill sets applied, tasks performed, and time spent would likely provide an opportunity to obtain each specific competency, excluding knowledge of the Washington state Public Accountancy Act and related Board rules;
 - **Determine** by interview or course completion certificate, etc., that the applicant is knowledgeable of the Public Accountancy Act and related Board rules applicable to individuals licensed in the state of Washington;
 - **Document** this process and the basis for the conclusions reached by the verifying CPA relative to *each specific competency, and maintain this documentation for a minimum of three years.*
-

Experience
Affidavit

Board of Accountancy
Washington State



YOUR CONTACT INFORMATION

Full Name: _____

Washington CPA # if applicable: _____

Mailing Address (including city, state, zipcode):

Daytime Phone: (_____) _____

Email Address: _____

Date of Birth: _____

SSN#: _____

YOUR CERTIFICATION SECTION

I certify that:

The information on this application is true and accurate.

Signature

Date

YOUR REQUIRED SKILL AREAS

List the organization(s) where you obtained your work experience (attach additional sheets if necessary):

Dates Worked

From: _____ To: _____

Organization: _____

Industry: _____

Address: _____

Title or Key Job Responsibilities: _____

Total Number of Hours Worked at this Organization

(Not total hours per week or month): _____

Experience at this organization included the following skill areas. At a minimum you must check one of the following or your experience with this organization does not qualify:

- Accounting
- Issuing Reports on Financial Statements
- Financial Advisory
- Tax or Tax Advisory
- Consulting Skills
- Management Advisory

Dates Worked

From: _____ To: _____

Organization: _____

Industry: _____

Address: _____

Title or Key Job Responsibilities: _____

Total Number of Hours Worked at this Organization

(Not total hours per week or month): _____

My experience at this organization included the following skill areas. At a minimum you must check one of the following or your experience with this organization does not qualify:

- Accounting
- Issuing Reports on Financial Statements
- Financial Advisory
- Tax or Tax Advisory
- Consulting Skills
- Management Advisory

Total number of hours worked in **all** organizations: _____ (Must be a minimum of 2,000 hours)

Total number of months worked in **all** organizations: _____ (Must be a minimum of 12 Months)

YOUR REQUIRED COMPETENCIES

For each ability (1.1, 1.2, 1.3, 1.4, 2.1, 2.2, etc.) listed under the following 7 competencies, you must have had experience supporting your attainment of the ability. "Supporting your attainment of the ability" means you have an understanding of the ability; you know what standards or rules to access to support your work in this area; or you have participated in a program, procedures, etc., that entails these activities. It does not require "mastery" of the competency or ability.

Entity includes: programs, projects, divisions, or an entire organization.

Each box must be checked under all competencies.

Competency 1 - Understand the Profession's Code of Conduct

- 1.1 Understand the laws and regulations governing CPAs.
- 1.2 Demonstrate the ability to work with integrity, objectivity, professional skepticism, and due professional care.
- 1.3 Make appropriate judgments to undertake only those tasks that can reasonably be expected to be completed with professional competence and seek advice and supervision when confronted with challenges beyond your immediate expertise.
- 1.4 Understand the need for independence in providing attest services.

Competency 2 - Assess the Achievement of an Entity's Objectives

- 2.1 Plan an engagement or work program.
- 2.2 An understanding of an entity's* business (organization, objectives, goals, and operating characteristics) and matters affecting the entity's industry (economic conditions, government regulations, changes in technology, or other critical factors) is obtained and considered in determining the scope of the work program or services to be performed.
- 2.3 Design and effectively perform analytical procedures.
- 2.4 Identify conditions that may require the extension or modification of a work program or professional services.
- 2.5 Evaluate the reasonableness of estimates and representations by others such as management.

Competency 3 - Develop Documentation and Sufficient Data to Support Analysis and Conclusions

- 3.1 Sufficient, relevant data is obtained, analyzed and documented to provide a reasonable basis for the conclusion(s) expressed in a report or other document.

Competency 4 - Understand Transaction Streams & Information Systems

- 4.1 Obtain and document an understanding of an entity's* internal controls, transaction streams and information systems.
- 4.2 Make appropriate decisions about the nature, timing, and extent of procedures that support an analysis or conclusion.

Competency 5 - Assess Risk and Designing Appropriate Procedures

- 5.1 Assess the risk of misstatement of the underlying data.
- 5.2 Identify and assess factors that may indicate the presence of fraud.
- 5.3 Evaluate or design policies or procedures to reduce the risk that financial information would be misstated. Or participate in designing tests or procedures to obtain a reasonable level of assurance, that financial statements properly present the following management assertions: completeness, existence and occurrence, rights and obligations, valuation and allocation, and presentation and disclosure.

Competency 6 - Make Decisions, Solving Problems, and Thinking Critically in the Context of Analysis

- 6.1 Assess the appropriateness of conclusions based on sufficient, relevant data.
- 6.2 Evaluate the appropriateness of financial information, disclosures, or transactions in accordance with the appropriate basis of accounting, or applicable rules and regulations.

Competency 7 - Communicate Scope of Work, Findings and Conclusions Effectively

- 7.1 Comply with appropriate reporting standards for professional services undertaken or draft appropriate communications expressing scope of work, findings, and conclusions.

VERIFYING CPA CERTIFICATION SECTION

If more than one CPA is verifying the experience, please submit additional sheets.

CPAs Full Name: _____

License #: _____ State of Issuance: _____

Mailing Address (including city, state, zip code):

Daytime Phone: (_____) _____

Email Address: _____

I certify that (each box must be checked):

- I currently hold a valid license to practice public accounting.
- I have held a valid CPA license to practice public accounting in a US jurisdiction for a minimum of five years.
- That the individual I am verifying has had experience supporting the attainment of the following competencies (each box must be checked):

- Understanding the Rules of Professional Conduct Contained in Chapter 4-30 WAC
- Assessing the Achievement of an Entity's Objectives
- Preparing Documents that Contain Sufficient Data to Support Analysis and Conclusions
- Understanding Transaction Streams and Information Systems
- Assessing Risk and Designing Appropriate Procedures
- Making Decisions, Solving Problems, and Thinking Critically in the Context of Analysis
- Communicating Scope of Work, Findings and Conclusions Effectively

Verifying CPA's Signature

Date

Please submit your experience affidavit with your license application, or Mail To: PO Box 9131, Olympia, WA 98507

THE BOARD ADVISES YOU TO KEEP DETAILED COPIES OF ALL DOCUMENTATION SUBMITTED FOR YOUR RECORDS.

Please be advised: The Washington State Board of Accountancy is required to comply with the Public Records Act, Chapter 42.56 RCW. The information you submit to the Board may ultimately be subject to disclosure as a public record.

Revised September 2011

Board of Accountancy



Washington State

Search Tips

- Use the % symbol as a wild card search
- Enter one or more search criteria in the fields

Licensee Search - Individuals

First Name: _____ Last Name: **Lee**
 Cert, Lic. or Reg. _____ Country _____
 City _____ State *(select blank for all)*

Search for Individual CPA

Clear

Go To: Search for Firm

First Name	Middle Name	Last Name	City	State	Country	Number	Original Issue	Expires	Board Order	Status
Ada	Man Wai	Lee	KOWLOON		HONG KONG	22085	07/11/2000	06/30/2015		Holds a valid CPA-Inactive certificate (not licensed to practice as a "CPA")
Alexander	Patrick	Lee	BOTHELL	WA	UNITED STATES	26890	05/15/2008	06/30/2014		Licensed to practice public accounting
Amy	Ah Yin	Lee			HONG KONG	26154	04/09/2007	06/30/2016		Licensed to practice public accounting
Andrew	Kwok Hung	Lee	HONG KONG		HONG KONG	23836	11/26/2002	06/30/2015	Board Order	Licensed to practice public accounting
Anna	S.	Lee	LYNNWOOD	WA	UNITED STATES	19265	04/21/1997	06/30/2001		Lapsed Certificateholder
Anna	Chi-On	Lee	COQUITLAM	BC	CANADA	25041	03/29/2005	06/30/2014		Licensed to practice public accounting
Annette	Ka Yee	Lee	KOWLOON		HONG KONG	23669	07/25/2002	06/30/2011		Lapsed Licensee
Benjamin	Chun Man	Lee	BC		CANADA	22260	09/08/2000	06/30/2003		Lapsed Certificateholder

Board of Accountancy

Washington State



Consumer Information

See also...

- [Investigation and Enforcement Overview](#)
- [What is the Board's Authority?](#)
- [Investigation Statistics](#)

Engagement Letter

CPAs often use a contract known as an 'engagement letter'. The engagement letter should include:

- What services will be performed.
- When the services will be completed.
- What is expected of the client and CPA.
- How much will be charged.
- Signatures of parties involved.

You and the CPA should keep a copy of the letter. When questions come up, the engagement letter is a useful resource. When services or fees change, the engagement letter should be updated.

Referral Fees

CPAs, CPA firms and CPA firm owners can accept referral fees, contingent fees, or commissions as long as they or an affiliate are NOT providing attest services to their clients. ([WAC 4-30-044](#))

Choosing a CPA or CPA Firm

We cannot refer or recommend a CPA or CPA firm. We recommend you contact:

- The Washington Society of Certified Public Accountants (WSCPAs)
- Your friends, family or associates in your community.
- Your legal counsel.
- Check our licensee search to verify that the CPA you might use is licensed.

WEST VIRGINIA

Experience Requirement:	<p>Experience must include any of the following: audits, reviews or compilations of financial statements, preparation of tax returns, tax research, management advisory services, consulting services using accounting or auditing skills, bookkeeping, or other auditing services.</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: Section III of the application must be completed for all types of experience and signed by the supervising CPA (Attachment A).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensee Database (ALD), online license lookup, state board website and verbal and/or written confirmation from the licensing board as needed.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>The Board reviews every application for approval.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment B).</p>

*Two-Tier States are indicated with an asterisk.

Part III: Employer and Dates of Employment Information

As stated in this application, in order for experience to be considered "qualifying experience" it must be verified by a licensed CPA or Registered Public Accountant.

I hereby attest that the applicant named above was employed during the following periods of time:

Employer's Name: _____

Employer's Address: _____

Dates from _____ to _____

CPA or PA _____

Print Name _____ Signature _____ Phone Number _____ Date _____

Part IV: Types of Experience

I verify that the applicant gained the following types of experience: (check all that apply)

- Audits of financial statements
- Preparation of tax returns
- Reviews of financial statements
- Tax research
- Compilations of financial statements
- Management advisory services
- Other types of auditing services (describe below)
- Consulting services using accounting or auditing skills
- Write-up work and keeping of books of account and records
- Other accounting duties (describe below)

Was the applicant's position a full-time position? _____ Yes _____ No
 If no, please indicate the approximate number of hours worked during the period(s) of employment. _____ # of hours

Based on the information known to me, it is my opinion that such employment should qualify for _____ # of months of full-time employment.

Part V: Certification of CPA who is attesting to the experience of another

I, _____, do hereby affirm that the information I have supplied in this application on behalf of _____, is true and correct. I understand that if any of the representations are found to be incorrect, such would be considered to be Unprofessional Conduct. Such Unprofessional Conduct shall be brought before the West Virginia Board of Accountancy, or other appropriate authority, for disciplinary action.

Signature of CPA or PA _____ Type or Print Name Legibly _____ Position _____ Certificate # _____ State of Certification _____

Subscribed and sworn before me this _____ day of _____, _____.

Signature of Notary _____ County of _____ For the State of _____

Notary Seal

License Verification System

Click on a License Number for more information

License #	Last Name	First Name	Status	Designation	City	State
WV001379	BURNETTE	LEE ANN	Lapsed	Certified Public Accountant	BLUEFIELD	WV
WV001358	DIZNOFF	LEE	Active	Certified Public Accountant	CHARLESTON	WV
WV002079	REYNOLDS	LEE ALAN	Inactive	Certified Public Accountant	TWINSBURG	OH
WV001685	SEBERT	LEE ANN	Lapsed	Certified Public Accountant	BUMPASS	VA

Total Records: 4

Page Generated: 5/31/2013 5:48:00 PM

License Verification System

Name: DIZNOFF, LEE
Company Name: HERMAN & CORMANY CPAS AC
Address: 1031 QUARRIER ST STE 511
City: CHARLESTON
State: WV
Zip: 25301
County: KANAWHA
License Number: WV001358
License Type: Certified Public Accountant
Current Status: Active
Effective Date: 7/1/2012
Expiration Date: 6/30/2013

WISCONSIN

Experience Requirement:	<p>Experience must include public accountancy or its equivalent as determined by the Board (Attachment A).</p> <p>Public: 1 year. Experience must be obtained after the conferral of a college degree.</p> <p>Non-Public: Same as public.</p> <p>Academia: Yes, on case by case basis subject to final board approval.</p> <p>Attest Experience: Not required.</p>
Experience Forms/ Supervisor Verification:	<p>Form: An experience form is required for all types of experience and must be signed by a supervisor (Attachment B).</p> <p>Verification: The Board verifies CPA status through online license lookup. No additional verification is required for non-CPA signers.</p> <p>Opinion: Not required.</p>
Committee Review:	<p>The Board reviews every application with non-public experience for approval.</p>
Consumer Information:	<p>License lookup identifies CPA status (CE status unavailable) (Attachment C).</p>

*Two-Tier States are indicated with an asterisk.

Yes, Wis. Admin. Code ACCY 4.03 states that an individual practicing as a sole proprietor shall be licensed as an individual. Once so licensed, shall also be licensed as a firm.

MAY A SOLE PROPRIETOR USE A NAME THAT SUGGESTS MULTIPLE SHAREHOLDERS (EX. JAMES AND JAMES)?

Ch Accy 1.405(2), Wisc Admin Code states that no person engaged in practice as a CPA may use a business name or designation that misleads the public. However, names of one or more past partners or shareholders may be included in the firm name of a successor partnership or corporation. If all partners withdraw, leaving a sole practitioner, the sole practitioner may continue to practice under the same name for a maximum of two years.

DOES A CPA FIRM OUTSIDE OF WISCONSIN NEED A FIRM LICENSE IF IT HAS LICENSED WISCONSIN CPAS AND/OR WISCONSIN CLIENTS?

Ch Accy 4.04, Wisc Admin Code states that firms without a bona fide office in the state, as described in Ch Accy 4.06(2) may be licensed if there is a licensed Wisconsin CPA designated as the individual responsible for the firm's compliance with Wis. Stat. 442, for the Wisconsin engagement(s).

MAY A CPA HAVE OWNERSHIP IN MORE THAN ONE FIRM?

Yes. There are no restrictions in the Wisconsin Statutes or the Wisconsin Administrative Code that would prohibit ownership in multiple firms.

WHAT TYPE OF EXPERIENCE IS EQUIVALENT TO PUBLIC ACCOUNTING?

The Accounting Examining Board has determined that the following experience is equivalent to public accounting:

- Financial statement preparation
- Financial statement consolidation
- Trial Balance/General Ledger/Fixed Asset
- Audit support
- Software conversion/installation of financial systems
- Account reconciliation
- Expense account analysis
- Tax payments and returns, payroll management
- Budget preparation, operating and capital
- Product costing
- Developing, testing internal controls
- Capital budgeting support
- Analysis of financial statements or budgets
- Analysis of information flows and accounting processes
- Research of accounting literature or tax codes

- Conducting internal audits
- Assigning accounting codes to invoices
- Preparation of journal entries
- Income tax preparation and projects—individual and corporate
- Financial Consulting
- Analysis of “base case” financial models and buyer’s lists
- Analysis as to Financial buying and discounted cash flow

The Accounting Examining Board has determined the following experience is not equivalent to public accounting.

- Cash Register Clerk
- Restaurant Manger
- Secretarial support
- Preparation of real estate sale closing statements
- Bank Trust Department Account Officer
- Analysis of insurance claims
- Supervision of Purchasing clerks
- Bank Teller



STATE OF WISCONSIN

Department of Safety and Professional Services
1400 E Washington Ave.
Madison WI 53703

Mail to:

PO Box 8935
Madison WI 53708-8935

Email: dsps@wisconsin.gov

Web: <http://dsps.wi.gov>

Phone: 608-266-2112

Governor Scott Walker Secretary Dave Ross

Positions Statements Related to the Practice of Accounting Issued by the Accounting Examining Board

WHAT ARE ATTEST SERVICES?

Wis. Stat. § 442.001(1) and Chs Accy 1.003 and Accy 1.205, Wisc Admin Code define attest services as any of the following:

An audit or any other engagement that is performed or intended to be performed in accordance with the *Statements on Auditing Standards* issued June 1, 2003 by the Auditing Standards Board of the American Institute of Certified Public Accountants.

A review of a financial statement that is performed or intended to be performed in accordance with the *Statements on Standards for Accounting and Review Services* issued as of June 1, 2003 by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants.

An examination of prospective financial information that is performed or intended to be performed in accordance with *Statements for Attestation Engagements* issued as of June 1, 2003 by the Auditing Standards Board, the Accounting and Review Services Committee, and the Consulting Services Executive Committee of the American Institute of Certified Public Accountants.

WHEN IS A CPA CERTIFICATE REQUIRED TO PRACTICE ACCOUNTING?

Generally, if a person practices in Wisconsin as a certified public accountant, holds himself or herself out to be a CPA or provides attest services, the person and the person's firm must be licensed as certified public accountants. The Wisconsin Supreme Court ruled in 1965 in *Tom Welch Accounting Services v. Walby* that non-CPA's may keep books, make trial balances or statements, and generally practice accountancy, but the use of their audits or reports under the guise that they were made by a CPA or public accountant is prohibited.

Wis. Stat. § 442.03 states that "no person may lawfully practice in this state as a certified public accountant either in the person's own name, or under an assumed name, or as a member of a firm, unless the person has been granted by the examining board a certificate as a certified public accountant, and unless the person and firm have complied with all of the provisions of this chapter, including licensure."

Wis. Stat. § 442.029(1)(m) states that a person shall be considered to be in practice as a certified public accountant, if any of the following conditions are met:

§ “(a) The person holds himself or herself out to the public in any manner as one skilled in the knowledge, science, and practice of accounting, and as qualified and ready to render professional service therein as a certified public accountant for compensation.

§ “(b) The person maintains an office for the transaction of business as a certified public accountant or, except as an employee of a certified public accountant, practices accounting, as distinguished from bookkeeping, for more than one employer.

§ “(c) The person offers to prospective clients to perform for compensation, or performs on behalf of clients for compensation, professional services that involve or require an audit of financial transactions and accounting records.

§ “(d) The person prepares for clients reports of audits, balance sheets, and other financial, accounting and related schedules, exhibits, statements or reports that are to be used for publication or for credit purposes, or are to be filed with a court of law or with any other governmental agency, or for any other purpose.

§ “(dm) The person provides or offers to provide an attest service.

§ “(e) The person, in general or as an incident to such work, renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording and presentation of financial facts.

§ “(f) The person signs or affixes his or her name or any trade or assumed name used by the person in his or her business or profession to an opinion or certificate attesting to the reliability of any representation or estimate in regard to any person or organization embracing financial information, financial transactions or accounting records.”

CAN I PRACTICE ACCOUNTING WITHOUT A CPA LICENSE?

Wis. Stat. § 442.025 states that a CPA certificate is not required for:

Persons employed by a licensed public accountant or a licensed firm to serve as accountants if certain conditions are met. Please see the statute for more information.

Practicing attorneys who render accounting services in connection with their professional work.

People employed by more than one person for the purpose of keeping books, making trial balances, or statements, and preparing reports, if certain conditions are met. Please see statute for more information.

A person who's principal place of business or residence is not within the state, if certain conditions are met. Please see statute for more information.

A person who performs services or duties involving the use of accounting skills, including management advisory services, the preparation of tax returns, and the preparation of financial statements without issuing reports on the statements.

A person who prepares financial statements and issues information thereon that does not purport to be in compliance with the statement on standards for accounting review services issued by the American Institute of Certified Public Accountants.

CAN A CPA WITHHOLD FINANCIAL RECORDS FROM A CLIENT UNTIL THE CLIENT PAYS THE CPA?

Accy 1.401(2) states that retention of client records after a demand is made for them is considered an act discreditable to the profession and is therefore prohibited. However, a CPA his or her working papers to enforce payment because working papers are the property of the CPA.

MAY A CPA DO WORK FOR AN UNLICENSED FIRM?

Ch Accy 1.404(2)(c), Wisc Admin Code states that a conflict of interest exists when a CPA or a firm of such persons who are licensed become associated with or employed by non-licensed individual or firm offering accounting, tax, or consulting services ... in such a way that third parties could interpret or conclude that attest services are performed or offered by both the non-licensed individuals or firm and the licensed CPA. A conflict of interest also exists if the services of the licensed CPA or firm can be influenced or decisions altered by the non-certified associate or employer.

DOES WISCONSIN HAVE A 150-HOUR EDUCATION RULE?

Yes, Wis. Stat. § 442.04(4)(bm) and Ch Accy 7.035, Wisc Admin Code states that a person may not take the CPA examination unless the person has completed at least 150 semester hours of education with an accounting concentration at an accredited university.

MAY A PERSON TAKE THE ACCOUNTING EXAMINATION IF HE OR SHE DOES NOT HAVE A DEGREE IN ACCOUNTING?

Generally, a person may not take the CPA examination unless the person has completed at least 150 semester hours of education with an accounting concentration at an accredited institution, and has received a bachelor's degree or higher with an accounting concentration from an institution. However, under its rules, the examining board may review individual educational experiences to determine whether a person has other qualifications that provide the reasonable equivalence of a resident major in accounting. Please see Wis. Stat. 442.04(4)(bm) and Ch Accy 7.035, Wisc Admin Code for further information.

IF A PERSON HOLDS A CPA LICENSE IN ANOTHER STATE, DOES THAT PERSON NEED A LICENSE TO PRACTICE IN WISCONSIN?

Wis. Stat. 442.025(4) states that a person does not need a license if that person meets the following conditions:

The principle place of business or residence is not in Wisconsin

The person holds a valid certified public accountant certificate or license from another state that the National Association of State Boards of Accountancy Qualification Appraisal Service has verified to be in substantial equivalence with the certified public accountant licensure requirements of certain organizations. Please see the statute for a complete list of such organizations.

MAY A CPA CHARGE A CONTINGENT FEE OR RECEIVE A COMMISSION OR REFERRAL FEE?

Ch Accy 1.302(1), Wisc Admin Code states that a CPA may charge a contingent fee provided that the accountant and the client make a contingent fee agreement in writing, which states the method by which the fee is to be determined and describes all costs and expenses to be charged to the client. However, Ch Accy 1.302(2) states that no CPA may receive a contingent fee from any person for whom the accountant performs attest services during the period of the attest services engagement or the period covered by any historical financial statements involved in the attest services.

Ch Accy 1.302(3), Wisc Admin Code states that a CPA may receive a commission provided that the time the referral or the recommendation is made, the accountant informs the client in writing of the amount and the reason for the commission. However, Ch Accy 1.302(4) states that no CPA may receive a commission from any person for whom the accountant performs attest services during the period of the attest services engagement or the period covered by any historical financial statements involved in the attest services.

Ch Accy 1.302(5), Wisc Admin Code states that no CPA may receive a referral fee unless the CPA who accepts the referral fee discloses to the client, in writing, at the time of the referral is made the amount of and the reason for the referral fee, and the CPA who pays the referral fee discloses the same information within 30 days, in writing.

Please see Ch Accy 1.302, Wisc Admin Code for complete information.

WHAT IS THE WISCONSIN PEER REVIEW REQUIREMENT?

Wis. Stat. 442.087(2) states that the Department may not renew a license of a firm unless, at least once every three years, the firm undergoes the peer review that is specified in the rules, and that is conducted by a person, approved by the examining board under the rules, who is not affiliated with the firm or members of the firm undergoing the review.

WHEN IS A FIRM LICENSE REQUIRED?

Wis. Stat. 442.03 states no person may lawfully practice in this state as a certified public accountant either in the person's own name or as a member of a firm unless the person has been granted by the examining board a certificate as a certified public accountant, and

unless the person and firm have complied with all of the provisions of this chapter, including licensure.

MAY A CPA FIRM BE OWNED BY A PERSON WHO IS NOT A CPA?

Ch Accy 1.408(2), Wisc Admin Code states that an applicant for a license as a certified public accounting firm shall demonstrate that more than 50% of the ownership interest of the firm is held by individuals who hold certificates or licenses to practice as certified public accountants issued under the laws of any state or foreign nation. Ch Accy 1.408(3) states that a firm applying for licensure meets the ownership requirements if:

The applicant is a sole proprietor and the owner holds a certificate or license as a CPA,

If the applicant is organized as a service corporation and more than 50% of the voting rights are held by individuals who are CPAs,

If the applicant is organized as a business corporation and more than 50% of the voting rights are held by individuals who are CPAs,

If the applicant is organized as a partnership or limited liability corporation and more than 50% of the voting rights are held by individuals who are CPAs,

An applicant firm with ownership characteristics other than those identified may submit information about the ownership interests of all members of the firm to the board for further consideration.

IF A FIRM ADDS A NEW PARTNER, DOES THAT FIRM NEED TO APPLY FOR A NEW LICENSE?

Ch Accy 4.07, Wisc Admin Code states that the board must be notified in writing of changes in the members of the firm or changes in the firm name no later than 30 days after the change. Furthermore, reorganizations, mergers, or comparable changes in which a new firm is created shall make application and the new firm licensed before practice can be commenced.

IF ONE OF THE OWNERS OF THE CPA FIRM IS NOT A CPA AND THE NAMES OF NON-CPA OWNERS MAY NOT BE USED IN THE FIRM NAME, ARE WE ALLOWED TO USE THE TERM "AND COMPANY" IN THE NAME TO IDENTIFY THAT OTHER FIRM OWNERS EXIST?

Ch Accy 1.405(2), Wisc Admin Code states that no person engaged in practice as a CPA may use a business name or designation that is misleading as to the number of people in the firm. In order to use the term "and company" in a firm name, more than 50% of the ownership interest in the firm must be held by licensed CPAs. Merely employing another CPA who does not have equity in the firm is not sufficient. See ACCY 1.408 also.

DOES A SOLE PROPRIETOR NEED TO OBTAIN A FIRM LICENSE?

Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935
Madison, WI 53708-8935

FAX #: (608) 261-7083
Phone #: (608) 266-2112

1400 E. Washington Avenue
Madison, WI 53703

E-Mail: web@dps.wi.gov
Website: http://dps.wi.gov

ACCOUNTING EXAMINING BOARD

VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION

PART I: TO BE COMPLETED AND SIGNED BY CANDIDATE

Applicant Name	Signature	Date
----------------	-----------	------

PART II: TO BE COMPLETED BY PAST OR PRESENT EMPLOYER

TO PAST OR PRESENT EMPLOYER: Please complete the Verification of Employment and Experience Evaluation form. Return this form to the applicant. The information requested below is required for processing the application.

APPLICANT NAME

FIRM NAME

EMPLOYMENT PERIOD: FROM _____ TO _____

EMPLOYEE WORKED FULL-TIME PART-TIME (Indicate Hours Per Week _____)

Check here for extended absence during employment period; if absent, indicate type (extended illness, military or maternity leave); and indicate duration.

NO ABSENCE

YES

DURATION: FROM (date) _____ TO (date) _____

EXPLAIN:

Evaluator Name (Type or Print)

Evaluator's Signature

Title

Date

Type of Business

Telephone No.

Firm Address (Street, Address, City, State, Zip)

Wisconsin Department of Safety and Professional Services

Applicant Name: _____

EMPLOYER: THE EMPLOYER (NOT THE CANDIDATE) IS REQUIRED TO COMPLETE THE APPROPRIATE SECTION TO DESCRIBE THE CANDIDATE'S WORK EXPERIENCE. A POSITION DESCRIPTION WITH ACCOUNTING DUTIES LISTED MUST BE ATTACHED TO THIS FORM. THE APPLICANT'S NAME MUST APPEAR ON THE POSITION DESCRIPTION AND IT MUST BE SIGNED AND DATED BY THE EMPLOYER/EVALUATOR. THE POSITION TITLE INDICATED ON THIS FORM MUST AGREE WITH THE TITLE ON THE POSITION DESCRIPTION.

SECTION A: ACADEMIC POSITIONS
PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Accy 5.06 EXPERIENCE IN TEACHING. The basic guideline followed is that experience in teaching accounting is senior when teaching is at the intermediate, advanced and specialized level of accounting. Teaching courses in areas other than accounting does not qualify.

(1) Are you a full-time accounting faculty member? Yes No

(2) How many credit hours of teaching per semester is considered full-time? _____

(3) Is research considered part of your academic contract? Yes No

Course #	Course Title	Level	Credits per Course	Secs. per Semester	# of Semesters Taught

SECTION B: INDUSTRY, GOVERNMENT, LAW & OTHER
PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Position Title	From (Date)	To (Date)	% of Time (100% if Full)

SECTION C: PUBLIC ACCOUNTING FIRM AND GOVERNMENTAL AUDIT AGENCIES
PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Position Title	From (Date)	To (Date)	% of Time (100% if Full)

Search Results

License#	Profession	Name	Location	Granted Date	Expiration Date
21296-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE,</u> <u>ALEXANDRA E</u>	ORLAND PARK, IL	04/12/2007	12/14/2013
21998-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, ARTHUR S</u>	MENOMONEE FALLS, WI	10/27/2008	12/14/2013
13049-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, CATHERINE</u> <u>A</u>	PORT WASHINGTON, WI	10/31/1991	12/14/2013
12003-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE,</u> <u>CHRISTOPHER J</u>	JENISON, MI	10/27/1989	12/31/2005
4305-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, DONALD G</u>	CHEROKEE VILLAGE, AK	08/27/1973	01/01/1994
4305-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, DONALD G</u>	CHEROKEE VILLAGE, AR	08/27/1973	01/01/1994
4305-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, DONALD G.</u>	CHEROKEE VILLAGE, AK	08/27/1973	01/01/1994
4305-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, DONALD G.</u>	CHEROKEE VILLAGE, AR	08/27/1973	01/01/1994
9087-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, ELLEN M</u>	STERLING HEIGHTS, MI	12/07/1984	12/14/2013
5379-1	CERTIFIED PUBLIC ACCOUNTANT	<u>LEE, GENE C</u>	AURORA, CO	06/11/1977	12/14/2007
1 2 3 4					

Total Search Results : 34

Multiple credential search

Consistent with JCAHO and NCQA standards for primary source verification.

Data on this page is refreshed hourly.

Send Questions or Comments to dsps@wisconsin.gov

Wisconsin Department of Safety and Professional Services

Web Applications

Wisconsin Credential Lookup

Credential Summary - Details

Credential Summary for 21296-1

Name:	Lee, Alexandra E
Credential Type:	CERTIFIED PUBLIC ACCOUNTANT (1)
Credential Number:	21296-1
Location:	ORLAND PARK, IL
License Type:	regular
Status	credential license is current (active)
Eligible To Practice:	credential license is current
First Fee Received:	YES

[Details](#)

[Requirements](#)

[Payments](#)

[Orders](#)

[Relationships](#)

[Details](#)

License current through:	12/14/2013
Granted date:	04/12/2007
Multi-state:	N
Orders:	NONE
Specialties:	NONE
Other Names:	Alexandra E Lee

Consistent with JCAHO and NCQA standards for primary source verification.

Data on this page is refreshed hourly.

Send Questions or Comments to dspd@wisconsin.gov

WYOMING

<p>Experience Requirement:</p>	<p>Experience shall include providing any type of service or advice involving the use of accounting skills, any auditing, review or compilation service, management or financial advisory services, or any tax or consulting service or equivalent experience.</p> <p>Public: 1 year (2,000 hours).</p> <p>Non-Public: Same as public.</p> <p>Academia: Same as public.</p> <p>Attest Experience: Not required.</p>
<p>Experience Forms/ Supervisor Verification:</p>	<p>Form: As part of the application, the applicant provides employer information for all types of experience which should be signed by a supervising CPA; however a non-CPA can verify experience through additional requirements. (Attachment A). If the supervisor is not a CPA, a notarized equivalent experience form must be signed by the supervisor under penalty of perjury (Attachment B). If the experience is in academia a teaching experience form is also required and must be signed by the dean and include the college or university's seal (Attachment C).</p> <p>Verification: The Board verifies CPA status through NASBA's Accountancy Licensee Database (ALD), online license lookup, and verbal and/or written confirmation from the licensing board as needed. No additional verification is required for non-CPA signers.</p> <p>Opinion: Not required.</p>
<p>Committee Review:</p>	<p>Yes.</p>
<p>Consumer Information:</p>	<p>Wyoming uses CPAVerify to help consumers identify CPA status (CE status unavailable) (Attachment D). The Board website also includes a consumer information page (Attachment E).</p>

*Two-Tier States are indicated with an asterisk.

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST 18TH STREET, STE 4, CHEYENNE, WY 82002
 PH: (307) 777-7551 ♦ <http://cpaboard.state.wy.us>

CERTIFICATE/PERMIT APPLICATION INSTRUCTIONS

This information is provided as guidance and notice of the requirements to certified in and/or qualify for a CPA firm permit in Wyoming and to assist applicants in ensuring the application and the additional required forms are complete before submission to the Board Office. *For details regarding specific requirements, please refer to the Board rules and regulations which may be downloaded from the Board's website at <http://cpaboard.state.wy.us>.*

All forms referenced in these instructions may be downloaded from the Board's website. Please contact the Board office with any questions or concerns.

Application for Individual Certification: To facilitate the processing of your application, make certain to fully complete all required forms and submit all required information as listed for each application type. **Note:** *Unless otherwise advised at the time of application, all certificates will be issued in the current calendar year.*

Application Type:

Original – Any person who is a resident or is regularly employed in Wyoming, has passed the CPA examination as a Wyoming candidate or transfer candidate, has completed the education requirements (based on transcripts evidencing education credits earned), the work experience requirements, has completed an approved ethics exam, is providing accounting services, and does not hold a certificate in any other state, is eligible for an **original** active Wyoming certificate.

Applicants must document experience requirements by submitting an application with experience verified by an active CPA or by submitting verification of equivalent experience as applicable:

1. Completed *Original Certificate Application*
2. Completed *Verification of Lawful Presence* form – all applicants must complete this form and include it, along with copies of the appropriate identification documentation, in the application packet submitted to the Board office. Failure to include the form and appropriate documentation will result in the application being held in a pending status until such time as documentation requirements are satisfied by the applicant.
3. Submit verification of completion of an approved ethics examination – contact the AICPA Professional Ethics Examination Department at 1-888-777-7077 or www.AICPA.org for ordering instructions.
4. If applying based on equivalent experience, submit a completed *Equivalent Experience Affidavit* or *Teaching Experience Affidavit* as appropriate. Additional documentation may be required. If so, the Board staff will notify you.
5. If applying based on passing the exam in another state when a certificate has not been issued in that state, complete the *Authorization for Interstate Exchange of Information* form; **and** have all official final college or university transcripts sent directly to the Board office.
6. An applicant, who has completed 150 semester hours of college education to include a baccalaureate degree with 24 semester hours of **upper** division accounting courses and 24 semester hours of business courses, must have completed one year of work experience in the last five years. {Board Rules and Regulations, Chapter 3 (b) (i)-(xxi)}.
7. Fees: Refer to the Board's website for all fees. <http://cpaboard.state.wy.us>

Reciprocal – To determine if you qualify for practice privileges, please refer to the *Mobility Checklist*, which can be downloaded from the Board's website. If you qualify for practice privileges, you are not required to obtain a reciprocal certificate to practice in Wyoming.

A person holding a certificate in good standing (has not been disciplined) issued as a result of successful completion of the CPA exam and who **provides accounting services from a Wyoming location must obtain a Wyoming reciprocal certificate** prior to providing services and may qualify as follows:

- Passed the CPA exam prior January 1, 2012 and holds an active certificate in any state based on completing at least one year (2,000 hours) of experience in the last five years; or

State of Wyoming
Board of Certified Public Accountants

ORIGINAL CERTIFICATE
APPLICATION



325 West 18th Street, Ste 4
Cheyenne, WY 82002
Ph: (307) 777-7551
<http://cpaboard.state.wy.us>

Board ID: _____

Refer to the Certificate Instructions and Current Licensing and Permit Fees documents for specific requirements applicable to this application. No person may assume or use the CPA designation in Wyoming in any manner unless the person has been issued a Wyoming Certificate.

PERSONAL INFORMATION

Unless you elect to use your employer's address (see below), all correspondence will be sent to this address and this address will be accessible on the Board's website. If you elect to have your name included on mailing lists, this address will be used for those purposes. Your certificate will be printed with the information below.

Last Name: _____ First Name: _____

Middle Name: _____ Maiden/Previous name: _____

SSN: _____ (Required by W.S. 33-1-114) Date of Birth: _____ Title: Mr. Mrs. Ms. Miss

Mailing Address: _____ City: _____ State: _____ Zip: _____

Home Phone: _____ Email Address: _____

Are you a Wyoming Resident? YES NO Is Wyoming your principal place of business? YES NO

If no, please provide the two digit code which represents the state of your principal place of business: _____

I wish my name to be included on mailing lists: YES NO

EMPLOYER INFORMATION

The following information should represent your principal place of business. Would you like this address to be used for all contact purposes? YES NO

Employer Name: _____

Employer Mailing Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Other Email: _____

Do or will you provide accounting services for this employer in the calendar year in which you are signing this form?

YES NO (If no, STOP, you are not eligible for active status at this time.)

Is this employer a public accounting firm? YES NO (If yes, you must respond to the following questions. If no, go to page 2.)

Does this firm currently hold a Wyoming permit? YES NO (If yes, please respond to the next question and then proceed to page 2. If no, see the firm instructions to determine if your firm is required to register in Wyoming.)

Are you the Designated Certificate Holder (DCH) responsible for this firm in Wyoming? YES NO

Do or will you provide accounting services outside of your primary employment whether compensated or not? YES NO

Experience in industry, government, and academia qualifies; 2,000 hours constitutes one (1) year. Experience must be attested to by an active CPA, or through equivalent experience as determined by the Board.

Older experience may be considered if the applicant demonstrates compliance with the Continuing Professional Education (CPE) requirements at the time of application. CPE program attendance forms needed to demonstrate this compliance are available for download on the Board's website (<http://cpaboard.state.wy.us>).

If experience can be attested to by an Active CPA, complete the box at the top of page 2 and have the employer sign the affirmation box below it. If not, you must submit a completed Equivalent Experience Verification form or a Teaching Experience Affidavit form, whichever is applicable.

Detail of experience for: _____
APPLICANT'S NAME

Each applicant must provide evidence of completion of the experience requirements outlined above based on W.S. 33-3-109 (a)(v). See the instructions and Chapter 3 of the Board rules and regulations.

Employer Name and Address: _____

Dates Employed: _____

Number of Hours Employed: _____ Full-time (40 hours or more per week)

+ _____ Part-time (no more than 8 hours in any 24 hour period)

_____ **TOTAL HOURS**

Employer Affirmation

I hereby certify the above named applicant has obtained experience as indicated above. I am willing to answer any questions which the Board may ask in regard to this application. Certification must be provided by an active Certified Public Accountant whose certificate is in good standing in some state.

CPA Name: _____ Firm Name: _____

State(s) of current licensure: _____ License/Certificate #: _____

I hereby certify, under penalty of perjury, that the applicant completed the required experience as indicated above. My CPA certificate was on active status at the time the experience was completed.

Employer Signature: _____ (Active CPA) Date: _____

All applicants must respond to the following questions. If you answer yes to any of them, you must complete and attach the Self Reportable Events form available for download from the Board's website at <http://cpaboard.state.wy.us>

Have you ever been convicted of a felony or any crime an element of which is dishonesty or fraud? YES NO

Have you had any application for a certificate or license denied or a certificate or license suspended, cancelled, censured, fined, reprimanded, revoked or sanctioned in any other manner by any state or federal agency for any cause other than failure to pay a fee? YES NO

Have you or the firm you are licensing (respond for the firm if you are the DCH) ever been censured, reprimanded, fined, received probation, had a civil penalty imposed, or entered into a consent decree or order with any state board of accountancy, the Securities Exchange Commission, the Public Company Accounting Oversight Board, the Internal Revenue Service, or any foreign regulatory body that regulates accounting? YES NO

PLEASE INCLUDE THE VERIFICATION OF LAWFUL PRESENCE FORM AND APPROPRIATE IDENTIFICATION DOCUMENTATION. APPLICATIONS RECEIVED WITHOUT THE PROPER DOCUMENTATION WILL NOT BE PROCESSED AND WILL REMAIN PENDING UNTIL DOCUMENTATION REQUIREMENTS ARE SATISFIED. INDIVIDUALS MAY NOT HOLD OUT AS A CPA IN WYOMING UNTIL A CERTIFICATE IS ISSUED.

I hereby certify, under penalty of perjury, that the information provided on all applicable pages of this application is correct to the best of my knowledge.

Applicant Signature: _____ Date: _____

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST 18TH STREET, STE 4, CHEYENNE, WY 82002

PH: (307) 777-7551 ♦ <http://cpaboard.state.wy.us>

EDUCATION AND EXPERIENCE VERIFICATION

Applicant Name: _____

Applicant Signature: _____ Date: _____

If you are required to submit documentation of education and/or experience requirements with the reciprocal application or activation application, you will need to complete this form and submit it along with other application documents.

Education Requirements

Official transcripts which demonstrate education requirements have been met must be forwarded to the Board's office directly from the college or university.

Complete the following boxes as applicable:

Dates Attended	Name of College or University	Degree and Date Granted	Accounting Hours	Business Hours

EMPLOYER AFFIRMATION:

I hereby certify, I hold an active certificate/license in the state of _____.

The above named applicant was employed by me/my firm for the period _____ to _____.

Services provided while employed included providing any type of accounting or auditing service, tax service, management or financial advisory service, or consulting service. (Attach additional information as necessary.)

I am willing to answer any questions the Board may ask in regard to this application.

Print Name: _____

Firm/Employer Name: _____

Certificate/License #: _____ Expiration Date: _____

Signature: _____ Date: _____

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EQUIVALENT EXPERIENCE AFFIDAVIT

Applicant Name: _____

Address: _____ City: _____ State: _____ Zip: _____

REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR OR APPROPRIATE OFFICIAL:

The applicant's experience with this company was: (Check only one. If more than one type applies, complete a separate form for each type of experience.)

- 1. ___ In a public accounting firm, but not under the direct supervision of a CPA.
2. ___ In the field of accounting, but not under the direct supervision of a CPA.
3. ___ In teaching accounting courses. (If teaching accounting courses is involved, complete the Teaching Experience Affidavit form.)

The applicant was employed by me/my firm for the period beginning _____ (mm/dd/yyyy) and ending (date of termination or today's date) _____ (mm/dd/yyyy). Total hours worked during this period: _____

This person held the following job titles and/or classifications during the periods noted: _____

The job duties described below were assigned to the applicant during the period described above (please attach additional pages as necessary): _____

Was part-time experience involved? ___ YES ___ NO
If yes, please provide the number of part-time hours worked: _____ [Part-time experience may be considered at a rate of each hour worked up to a maximum of eight (8) in any twenty-four (24) hour period.]

I certify, under penalty of perjury, that I served in the capacity to attest to experience for the above referenced applicant. I affirm that the information, statements, and any attachments made in conjunction with this experience affidavit are true, correct and complete. I am willing to answer any questions the Board may ask in regard to this application. The individual signing this form must do so in the presence of a Notary Public.

Printed Name _____

Printed Firm Name _____

Signature _____

Date _____

NOTARY

State of _____

County of _____

Signed or attested before me on _____ (date) by _____

Notary Public

My commission expires: _____

(SEAL)



[START SEARCH](#) [ABOUT US](#) [PARTICIPATING STATES](#) [CONTACT](#)

As a small business owner, I don't want to schedule valuable time with a CPA if they are not licensed in my state or have a bad track record. Can CPAverify help me?

ANSWER:

Yes, CPAverify can be used to verify the status of a CPA, start your search today.

<<Go Back Database Search Results for Participating States

Select	Last Name	First Name	Middle Name	Jurisdiction	License/Cert. Num.	License/Cert. Status	Enforcer
view	COLE	STEPHANIE A.		WY	1929	ACTIVE	None Re
view	COLE	TERRYL.		WY	316	EXPIRED	None Re

START SEARCH

Disclaimer: The data provided on this web site is provided by official CPA licensing agencies, the State Boards of Accountancy intervals and may or may not have provided a current set of data to this web site at the time of your search. Please note the data Click for more.

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CPAverify Individual Report Results

NAME: **STEPHANIE A. COLE**
 STATE OF LICENSE: WY
 LAST UPDATED: 2013-06-10

Address:**License/Permit/Certificate Number:****Registration Number:****License/Permit/Certificate Status:****License/Certificate Status Details:****License Type:****License Type Details:****Basis for License:****Basis for License Details:****Issue Date:****Expiration Date:****Enforcement, Non-Compliance or Disciplinary Actions:****Other Information:****Business**

BENNETT, WEBER & HERMSTAD, LLP
 GILLETTE, WY,
 1929

ACTIVE

Licensee is active in the practice of accounting in Wyoming and is licensed under provisions of the statutes and Board Rules and Regulations.

CPA

Certified Public Accountant

ORIGINAL

Initial License/ Original Certificate. Applicants who have passed the Uniform CPA Examination for the state of Wyoming or another jurisdiction and are not licensed to practice public accounting in any jurisdiction may apply for an Original Certificate in Wyoming.

1999-01-27

2013-12-31

None Reported To This Site By The Board

Contact the Board for official verification of information.

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAverify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the Participating States section for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include.

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

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PH: (307) 777-7551 ♦ <http://cpaboard.state.wy.us>

CONSUMER INFORMATION

A CPA should at all times maintain independence of thought and action, hold the affairs of clients in strict confidence, strive continuously to improve professional skills, observe generally accepted professional standards, promote sound and informative financial reporting, uphold the dignity and honor of the accounting profession, and maintain high standards of personal conduct.

What You Should Know About Accountants and Their Services

Certified Public Accountants (CPAs), Public Accountants (PAs), Accountants, Tax Preparers, and others provide accounting services in Wyoming. Only CPAs are "licensed" and regulated by the laws of the state of Wyoming. It is unlawful for any person or firm to use the CPA designation unless that person or firm holds a Wyoming certificate or permit issued by the Board. Use the "Find a CPA" or "Find a Firm" links under the Resources tab on the Board's website home page to determine if an individual or firm is certified or permitted in Wyoming.

Differences Between a CPA and Other Individuals Who Provide Public Accounting Services

A Certified Public Accountant is:

- A professional who has met the education, examination, and experience requirements of Wyoming law and holds an active Wyoming certificate or certificate from another jurisdiction.
- Authorized to provide audit services for a government agency. Only professionals with the CPA designation are licensed in Wyoming. Certain state statutes also require that audits must be performed by CPAs.

Public Accountants, Accountants, Tax Preparers and Others are:

- Individuals who provide accounting services to the public. Any person, regardless of their qualifications or educational background, can provide accounting services as a public accountant.

Tips and Suggestions

Verify information about a practitioner or firm:

- Does the firm provide the same information by telephone as they do on the Internet?
- Does the physical address on the Internet match the address on the Board's database?
- Does the firm's website display the certificate number of the licensed individual(s)?
- Have there been any disciplinary actions against the permitted firm or certificate holder?

Interview the practitioner to ensure the needed services can be provided:

- Inquire about procedures for providing and receiving information.
- Inquire about timeliness, accuracy, and confidentiality.
- Inquire about office hours. Is the office open year round? Will the accountant accept telephone inquiries?

Before any work is done:

- Make certain you receive an engagement letter or other written documentation that details the agreed upon work to be performed.
- The engagement letter should specify what services will be provided, who will perform the services and the cost of the services.

Complaints

Any person who has discovered an ethical or competency issue with a licensed Certified Public Accountant may file a complaint with the Board. Consumers should be aware that the Board has no jurisdiction over unlicensed public accountants. Any individual claiming to be a CPA in Wyoming without a certificate is doing so unlawfully. Please contact the Board office with concerns.