State of California Office of Administrative Law

In re:

Board of Accountancy

Regulatory Action:

Title 16, California Code of Regulations

Amend sections: 12, 12.5

NOTICE OF APPROVAL OF REGULATORY ACTION

Government Code Section 11349.3

OAL Matter Number: 2022-1223-04

OAL Matter Type: Regular (S)

This action removes a requirement for a second supervisor to sign forms that certify completion of the experience requirement by a Certified Public Accountant (CPA) license applicant. This action also eliminates requirements for different Certificate of General Experience and Certificate of Attest Experience forms based on where applicants completed their experience.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 4/1/2023.

Date: February 8, 2023

Anna Thomas Attorney

For:

Kenneth J. Pogue

Director

Original: Patti Bowers, Executive Officer

Copy: Michael Lieberman

REGIII AR

TATE OF CALIFORNIA-OFFICE OF ADMINISTRATION / I		UBMISSION		R	For use by Secretary of State only
OAL FILE NOTICE FILE NUMBER Z = 2022-1010-1	2 6 2 2	Y AGTION ALLINBER 3 - (4 EMERGE	NCY NUMBER	
NOMBERS 2- 2022-1010-	For use by Office of Add	ministrative Law (OAL)	only	e e	in the office of the Secretary of State of the State of California
					FEB 08 2023
		0FFI0 202	E OF ADM 2 DEC 23	PMS: 17	Z:02PM
AGENCY WITH RULEMAKING AUTHORIT California Board of Accou	TY		REGULATION	NS	AGENCY FILE NUMBER (If any)
A. PUBLICATION OF NO		r publication in N	otice Regis	ster)	
SUBJECT OF NOTICE	Troc (complete to	TITLE(S)		ECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE Notice re Proposed Regulatory Action Other	(0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	CONTACT PERSON	TELEPH	ONE NUMBER	FAX NUMBER (Optional)
OAL USE ACTION ON PROPOSEI ONLY ACTION ON PROPOSEI Approved as Submitted	D NOTICE Approved as Modified	Disapprove		REGISTER NUMBER	PUBLICATION DATE
B. SUBMISSION OF REG	ULATIONS (Comp	lete when submit	ting regula	tions)	
1a. SUBJECT OF REGULATION(S)			1	b. ALL PREVIOUS RELAT	ED OAL REGULATORY ACTION NUMBER(S)
Second Signature Remova	al				
2. SPECIFY CALIFORNIA CODE OF REGU		ION(S) (Including title 26, if to	oxics related)		
SECTION(S) AFFECTED (List all section number(s)					
individually. Attach additional sheet if needed.)	12, 12.5				
TITLE(S) 16	REPEAL				
3. TYPE OF FILING					
Regular Rulemaking (Gov. Code §11346) Resubmittal of disapproved	below certifies that the provisions of Gov. Co	ance: The agency officer na his agency complied with the ode §§11346.2-11347.3 eitl	e └──(Gov her	rgency Readopt Code, §11346.1(h))	Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	within the time period	y regulation was adopted o I required by statute.		& Print	Print Only
Emergency (Gov. Code, §11346.1(b))	Resubmittal of disappender filing (Go		Othe	er (Specify)	
4. ALL BEGINNING AND ENDING DATES	OF AVAILABILITY OF MODIFIE	ED REGULATIONS AND/OR MA	ATERIAL ADDED	TO THE RULEMAKING FILE	E (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1
5. EFFECTIVE DATE OF CHANGES (Gov. Effective January 1, April 1, July October 1 (Gov. Code §11343.4	1, or Effective or	filing with \$100 Ch	anges Without [Effective other (Specify)	
6. CHECK IF THESE REGULATIONS REQ			AL OR CONCURRE		NCY OR ENTITY State Fire Marshal
	chmeyer, Director, Dep		./11.6		State File Maishal
7. CONTACT PERSON Michael Lieberman	•	(916) 561-175	Beaut 10	AX NUMBER (Optional)	E-MAIL ADDRESS (Optional) michael.lieberman@cba.ca.go
8. I certify that the attached co		s) is a true and correc	ct copy		e by Office of Administrative Law (OAL) onl
of the regulation(s) identified is true and correct, and that				m END	ORSED APPROVED

is true and correct, and that I am the head of the agency taking this action,

or a designee of the head of the agency, and am authorized to make this certification.

FEB 08 2023

Patti Bowers TYPED NAME AND TITLE OF SIGNATORY

12/19/2022

DATE

Patti Bowers, Executive Officer

SIGNATURE OF AGENCY HEAD OR DESIGNEE

Office of Administrative Law

TITLE 16 CALIFORNIA BOARD OF ACCOUNTANCY DEPARTMENT OF CONSUMER AFFAIRS

ORDER OF ADOPTION

per agency request

§ 12. General Experience Required Under Business and Professions Code Sections 5092 and 5093.

- (a) In order to meet the experience requirement of Section 5092-or-Section 5093 of the Business and Professions Code, experience must be supervised by a person holding a valid, active license or comparable authority to practice public accounting as specified in subdivision (d) of Section 5092-or-subdivision (d) of Section 5093. Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work, pursuant to subsection (b) on a routine and recurring basis and shall have authority and oversight over the applicant.
- (1) Experience shall be verified by the personlicensee supervising the experience and by a second person with a higher level of responsibility in the public accounting firm, private industry company, or governmental agency. If the experience is obtained in public accounting, 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 or private industry company signing the verification is also the person supervising the experience, no second signature is required.
- (2) Experience may not be supervised by a licensee who provides public accounting services to the applicant's employer.
- (3)(A) AllThe verifications shall be submitted to the Board on Form 11A-2930 (11/17)(1/22) for public accounting experience or Form 11A-29A (11/17) for private industry and governmental general accounting experience, which are is hereby incorporated by reference, and shall be signed under penalty of perjury.
- (B) If the applicant is unable to obtain the verifications required in subsection (a)(3)(A), the Board may approve other forms another form of verification if they contain the information as required in subsection (a)(3)(A).
- (b) The experience required by Section 5092 or Section 5093 involves providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Qualifying experience

per agency request

> per agency request

may be gained through employment in public accounting, private industry, or government. Experience acquired in academia is considered qualifying if the requirements of Section 12.1 are met.

- (c) The experience required by Section 5092 or Section 5093 of the Business and Professions Code may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under-Section 5092 or at least one year of full-time-full-time employment for an applicant qualifying under-Section 5093. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.
- (d) An applicant who is applying with experience obtained five (5) or more years prior to application and who has not passed the Uniform CPA Examination during this five-year period shall be required to complete 80 hours of continuing education, which shall meet the following requirements:
- (1) The 80 hours must be completed in the two years preceding approval of the application by the Board.
- (2) All 80 hours must meet the requirements as described in Section 87(a)(2)-(4) and Section 88.
- (3) Certificates of completion must be submitted to the Board and shall contain a verification certified by a program provider representative such as a signature or seal. The certificate of completion must also delineate the subject areas, as described in Section 87(a)(2) and (3), for which the applicant may claim credit.

Note: Authority cited: Sections 5010, 5092 and 5093, Business and Professions Code. Reference: Sections-5092-and-5093, Business and Professions Code.

§ 12.5. Attest Experience Under Business and Professions Code Section 5095.

- (a) To be authorized to sign reports on attest engagements pursuant to Business and Professions Code Section 5095, an applicant for a California Certified Public Accountant license pursuant to Business and Professions Code Sections 5087, 5092, or 5093 or holder of an unexpired, valid, active California Certified Public Accountant license issued pursuant to Business and Professions Code Sections 5087, 5092, or 5093 shall show to the satisfaction of the Board that he or she they meets the requirements of this section and Business and Professions Code Section 5095.
- (1) Some or all of the experience required by Section 5095 and this section may be completed prior to issuance of the California Certified Public Accountant license. Any experience that would be qualifying for purposes of Section 5095 and this section may also serve as qualifying experience for purposes of Sections 5092 or 5093. To be

qualifying for purposes of Section 5095 and this section, any experience obtained after issuance of the California Certified Public Accountant license must be obtained while the license is held in active status.

- (2) A holder of an active California Certified Public Accountant license may commence signing reports on attest engagements upon receipt of notification from the Board that heer she they hashave met the requirements of this section and Business and Professions Code Section 5095. A holder of an inactive California Certified Public Accountant license may apply under this section, but must convert the license to active status before commencing to sign reports on attest engagements.
- (3) An applicant for the California Certified Public Accountant license who has met the requirements of this section and Business and Professions Code Section 5095 may commence signing reports on attest engagements upon license issuance.
- (b) In order to meet the attest experience requirements of Section 5095 an applicant for or holder of a California Certified Public Accountant license shall show to the satisfaction of the Board that the applicant has completed a minimum of 500 hours of attest experience. This experience shall include all of the following:
- (1) Experience in the planning of the audit including the selection of the procedures to be performed.
- (2) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
- (3) Experience in the preparation of working papers in connection with the various elements of (1) and (2) above.
- (4) Experience in the preparation of written explanations and comments on the work performed and its findings.
- (5) Experience in the preparation of and reporting on full disclosure financial statements as part of the Audit or other Attest Services. This does not include experience earned through the performance of preparation engagements in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).
- (c) Qualifying experience may be gained through employment in publicaccounting, private industry, or government. Experience acquired in academia is not qualifying.
- (d) In order to be qualifying, experience obtained pursuant to Section 5095 of the Business and Professions Code must be supervised by a person holding a valid active license or comparable authority to provide attest services as specified in subdivision (b) of Business and Professions Code Section 5095. Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work,

pursuant to subsection (b) on a routine and recurring basis and shall have authority and oversight over the applicant.

- (1) Experience shall be verified by the personlicensee supervising the experience and by a second person with a higher level of responsibility in the public accounting firm, private industry company, or governmental agency. If the experience is obtained inpublic accounting, 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 or private industry company signing the verification is also the person supervising the experience; no second signature is required.
- (2) Experience may not be supervised by a licensee who provides public accounting services to the applicant's employer.
- (3)(A) All The verifications shall be submitted to the Board on Form 11A-6A (4/20) for public-accounting experience or on Form 11A-67 (4/20)(1/22) for private industry or governmental attest accounting experience, which are is hereby incorporated by reference, and shall be signed under penalty of perjury.
- (B) If the applicant is unable to obtain the verifications-required in subsection (d)(3)(A), the Board may approve other-forms another form of verification if they contain to ontain the information as required in subsection (d)(3)(A).
- (e) In order to demonstrate the completion of qualifying experience, an applicant for or holder of a California Certified Public Accountant license may be required to appear before the Qualifications Committee to present work papers, or other evidence, substantiating that his or hertheir experience meets the requirements of Section 5095 of the Business and Professions Code and of subsection (b) of this section.
- (f) The applicant who is applying with attest experience obtained outside the United States and its territories must present work papers substantiating that such experience meets the requirements of subsection (b) and generally accepted auditing standards. Alternatively, the applicant may acquire a minimum of 500 hours of United States experience which meets the requirements of Business and Professions Code Section 5095 and subsection (b).
- (g) An applicant who is applying with experience obtained five (5) or more years prior to application and who has not passed the Uniform CPA Examination during this five-year period shall be required to complete 80 hours of continuing education, which shall meet the following requirements:
- (1) The 80 hours must be completed in the two years preceding approval of the application by the Board.
- (2) All 80 hours must meet the requirements as described in Section 88.

- (3) The 80 hours must include, at a minimum, thefollowing:
- (A) 16 hours in financial accounting standards.
- (B) 16 hours in auditing standards.
- (C) 8 hours in compilation and review.
- (D) 8 hours in other comprehensive basis of accounting.
- (E) 8 hours in the prevention, detection, and/or reporting of fraud affecting financial statements.
- (F) 24 hours in courses that meet the requirements of Section 87(a)(2) or Section 87(a)(3).
- (4) Certificates of completion must be submitted to the Board and shall contain a verification certified by a program provider representative such as a signature or seal. The certificate of completion must also delineate the subject areas for which the applicant may claim credit.
- (h) The experience required by Section 5092, 5093, or 5095 of the Business and Professions Code may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two-years of full-time employment for an applicant-qualifying under Section 5092-or-at least one year of full-time employment for an applicant qualifying under Section 5093. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

Note: Authority cited: Sections 5010 and 5095, Business and Professions Code. Reference: Section 5023, 5092, 5093 and 5095, Business and Professions Code.

The California Board of Accountancy has illustrated changes to the regulatory text in the following manner: text proposed to be added is <u>underlined</u>; text proposed to be deleted is displayed in strikeout.

CERTIFICATE OF GENERAL EXPERIENCE (PUBLIC ACCOUNTING)

	(Middle)	(l. not)	SOCIAL SECURI	TV # /1 aat 4 1 3
FULL NAME OF APPLICANT: (No Initials) (First)	(iviluale)	(Last)	1	
			XXX-XX	
	OF EMPLOY			
List the dates applicant was under your supervision and				
	PART-TIME DATES (MO/E	FROM AY/YR) <u>(mm/dd/yyyy)</u> (MO/D ,	TO AY <i>P</i> YR) <u>(mm/dd/yyyy)</u>	TOTAL-PART- TIME HOURS
1 1		1 1	1 1	
eneral accounting experience may include providing any type of lanagement advisory, financial advisory, tax or consulting skills. oplicable professional standards. an applicant is performing attest services as part of the general eatisfied the attest experience requirement. n applicant who obtains licensure without satisfying the attention of CBA Regulations) cannot sign reports on attest engales.	To qualify, expenses perience, it mest experience	rience shall have been pe sst be performed under th requirement (Section 12	erformed in accordance supervision of a lice.	censee who has
completed and authorization is given by the <u>California Boa</u>			perience requireme	te.
BUSINESS NAME:	BUS	INESS TELEPHONE:	Area Code ()
•				
ADDRESS: (Include City, State, and Zip Code)				
Section 12 of the <u>California Code of Regulations</u> -CBA Regulation <u>licensee</u> supervising the experience, <u>and by a second person we person signing the verification shall be an owner of the public accounting. If the owner of the public accounting firm signing the</u>	ith a higher leve counting firm hel	of responsibility in the publing a valid license or com	olic accounting firm.	The second
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authori I hereby certify, under penalty of perjury under the laws of the sta or my firm for the period indicated herein, and (2) has completed	s supervisor sh ity and oversig ite of California,	all have reviewed and ev it over the applicant. that the applicant has (1) t	he experience, no se aluated the applica	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the firm for the period indicated herein, and (2) has completed	s supervisor sh ity and oversig ite of California, general accoun	all have reviewed and ev it over the applicant. that the applicant has (1) t	he experience, no se aluated the applica	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authorial hereby certify, under penalty of perjury under the laws of the state or my firm for the period indicated herein, and (2) has completed	s supervisor sh ity and oversig ite of California, general accoun	all have reviewed and evalt over the applicant. that the applicant has (1) the superience. COPRIETOR	he experience, no se aluated the applica	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authorial hereby certify, under penalty of perjury under the laws of the state or my firm for the period indicated herein, and (2) has completed	s supervisor shity and oversighte of California, general accoun	all have reviewed and evalt over the applicant, that the applicant has (1) thing experience. ROPRIETOR R	he experience, no se aluated the applica	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring have a solution of the second shall have completed or my firm for the period indicated herein, and (2) has completed second shall have shall have solved shall have authorised shall have a shall have authorised shall have a sh	s supervisor shifty and oversighte of California, general accoun SOLE PI PARTNE	all have reviewed and evalt over the applicant, that the applicant has (1) thing experience. ROPRIETOR R	he experience, no se aluated the applica peen supervised or e	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring have a solution of the second shall have completed or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO NOT USE BLACK-INK)	s supervisor shifty and oversighte of California, general accoun SOLE PI PARTNE	all have reviewed and evit over the applicant. that the applicant has (1) the superience. COPRIETOR ROLDER	he experience, no se aluated the applica peen supervised or e	scond signature nt's qualifying
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring have a shall have authoring the first of the laws of the state or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor) (DO NOT USE BLACK INK) PRINTED NAME	s supervisor shity and oversighte of California, general account SOLE PF PARTNE SHARES	all have reviewed and evit over the applicant. that the applicant has (1) the superience. COPRIETOR ROLDER	he experience, no se aluated the applica peen supervised or e	econd signature nt's qualifying mployed by me
Is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the first feet of the laws of the state or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO NOT USE BLACK-INK) PRINTED NAME	s supervisor shity and oversighte of California, general account SOLE PF PARTNE SHARES OTHER	all have reviewed and evalt over the applicant. that the applicant has (1) the second	he experience, no se aluated the applica peen supervised or e.	econd signature nt's qualifying mployed by me
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the first period indicated herein, and (2) has completed or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO-NOT-USE-BLACK-INK) PRINTED NAME DATE	s supervisor shity and oversighte of California, general account SOLE PI PARTNE SHAREM OTHER CERTIFIC U.S. STA	all have reviewed and evalt over the applicant, that the applicant has (1) thing experience. ROPRIETOR R IOLDER CPA (Second signature) CATE NO.	he experience, no se aluated the applica peen supervised or e.	econd signature nt's qualifying mployed by me
is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the first period indicated herein, and (2) has completed or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO-NOT-USE-BLACK-INK) PRINTED NAME DATE	s supervisor shity and oversighte of California, general account SOLE PI PARTNE SHAREM OTHER CERTIFIC U.S. STA	all have reviewed and evaluate over the applicant. that the applicant has (1) the ingle experience. ROPRIETOR ROLDER CPA (Second signature) CATE NO. TE OR OTHER AUTHOR	he experience, no se aluated the applica peen supervised or e.	econd signature nt's qualifying mployed by me
Is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the following period in the laws of the state or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO-NOT-USE-BLACK-INK) PRINTED NAME DATE	s supervisor shity and oversignate of California, general account SOLE PI PARTNE SHAREMOTHER U.S. STA	all have reviewed and evalt over the applicant. that the applicant has (1) the ing experience. ROPRIETOR R ROLDER CPA (Second signature) CATE NO. RTE OR OTHER AUTHOR R ROPRIETOR	he experience, no se aluated the applica peen supervised or e.	econd signature nt's qualifying mployed by me
Is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the following the laws of the state or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO NOT USE-BLACK-INK) PRINTED NAME DATE SIGNATURE #2 (DO NOT USE BLACK INK)	s supervisor shity and oversighte of California, general account SOLE PI PARTNE SHAREH OTHER U.S. STA	all have reviewed and evalt over the applicant. that the applicant has (1) the ing experience. ROPRIETOR R ROLDER CPA (Second signature) CATE NO. RTE OR OTHER AUTHOR R ROPRIETOR	he experience, no se aluated the applica peen supervised or e.	econd signature nt's qualifying mployed by me
Is required. Supervised experience means that the applicant's work on a routine and recurring basis and shall have authoring the following the laws of the state or my firm for the period indicated herein, and (2) has completed SIGNATURE #1-(Supervisor)-(DO-NOT-USE-BLACK-INK) PRINTED NAME DATE	s supervisor shity and oversighte of California, general account SOLE PI PARTNE SHAREN OTHER CERTIFIC U.S. STA	all have reviewed and evalt over the applicant. that the applicant has (1) the ing experience. ROPRIETOR R ROLDER CPA (Second signature) CATE NO. RTE OR OTHER AUTHOR R ROPRIETOR	he experience, no se aluated the applica peen supervised or e.	CPA PA

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy CBA, 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 CBA, or the transferree 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 CBA is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.

11A-3029 (Rev. 01/22 44/47)

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

KIN I OI									
FULL N	AME OF APPLICANT: (No Initials)	(First)	(Middl	.e)	(Last)	soc	IAL SECURITY		only)
							XXX-XX		
	·	PI	ERIOD OF E	MPLOYM	IENT				
	List the dates applicant w					experience,			
FULL T DATES	IME FROM (MO/DAY/YR) (mm/dd/yyyy) (MC	TO VDAY/YR\ (mm/dd/ywy	PART-T v) DATES		FRÖM YR) (mm/dd/yyyy)	(MO/DAY/YR) (m	TO)	TOTAL P	
	,	-	" 1	(1	TIMETIC	·
bo ovne	/ / erience required by Section 5095 of	f the Colifornia Aggrun	tanov Act (Acce	nuntanou Aa	/ /		havid be fulfille	d primarily	
nancial stablish o under hat resu Check ei	statement audits and, secondarily, es the attest experience requiremens the attest experience requirements of plannuits in an opinion on full disclosuither yes or no for each of the followicant for a CPA license.	by other attest service int. To be considered ing and conducting	es(see Instruction las qualifying, a financial state	experience ement audi	2). Section 12.5 ce is that which ent tor perform other	of <u>Title 16</u> the <u>Calir</u> ables the applica or attest services	f <u>ornia Code of C</u> int to demonst with minimum	BA Regul rate the al supervisi	ations bility ion p⊛
ю арри	CANE TO A OF A ROCKISE.		UALIFYING EX	XPERIENC	F			Yes	No
1. A	h B 1/2 P							T	
,	Does the applicant have exp	erience in the planni	ng of the audit,	including ti	ne selection of the	e procedures to b	e pertormed?	_	
В	In your opinion, did such exp consistent with current pract					ements of plannir	ig an audit		
II. A	Does the applicant have exp customary financial transact				dures and technic	ues to the usual	and		
В	In your opinion, did the appli practice standards and pron			edures dem	onstrate satisfac	tory knowledge o	f current		
III, A	Does the applicant have exp	perience in the prepa	ration of workin	ığ papers ir	n connection with	the various elem	ents of I and		
В	In your opinion, do the worki pronouncements of the profe		ate satisfactory	knowledge	of current practi	ce standards and	I		
IV. A	Does the applicant have exp its findings?	perience in the prepar	ration of written	explanatio	ins and comment	s on the work pe	rformed and		
E	 In your opinion, do the writte standards and pronouncement 			onstrate sa	itisfactory knowle	dge of current pr	actice		
V. A	Does the applicant have exp Audit or other Attest Service engagements in accordance (SSARS).	s? This does not inc	lude experienc	e earned th	rough the perfor	mance of prepara	ation		
E	In your opinion, did such par	ticipation demonstra	te satisfactory l	knowledge	of current profes:	sional standards?	ı		
			NUMBER (OF HOURS	3				
VI. SUI	MMARY OF ATTEST EXPERIEN	ICE HOURS (see In	structions, Sec	stion-3).	Audit	Other Attest	Review Services	Comp	ilation
	nce in Planning the Audit or Other	`			_			1000	State Sales
	ence in Applying a Variety of Audi er Attest Services Procedures (II. at		chniques on th	ie Audit		ļ			
Ехрепе	ence in the Preparation of Working ation of Written Explanations on	g Papers (III. above) a			i				
Experie	ence in the Preparation of Full Dis r Other Attest Services (V. above)	closure Financial Sta	atements as par	rt of the					
Compil	ation Hours Obtained Prior to Janu	uary 1, 2008						: .	
Total									
VII.	Is the applicant related to anyon	ne 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 California Code of CBA. Regulations provides that the California Board of Accountancy (CBA) may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect documentation relating to the apthe plicant's fulfillment of the experience requirement.

Section 12.5 of the <u>California Code of CBA Regulations</u> requires that public accounting experience be verified by the <u>person licensee</u> 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:		BUSI	NESS TELEPHONE:	Area Code ()		
ADDRESS: (INCLUDING City,	State and Zip Code)						
SIGNATURE #4 (Supervisor) (DO NOT USE BLACK IN	K)	SOLE PROPRIETOR PARTNER				
PRINTED NAME			SHAREHOLDER OTHER (Second sign CERTIFICATE NO.		☐ CPA ☐	PA	
DATE			U.S. STATE OR OTHE	R AUTHORITY O	F ISSUANCE		
SIGNATURE #2 (DO NOT USE	BLACK INK)		SOLE PROPRIETOR PARTNER SHAREHOLDER	·			
PRINTED NAME			CERTIFICATE NO.		CPA 🔲	₽A	
DATE			U.S. STATE OR OTHE	R AUTHORITY O	FISSUANCE		
OFFI	CE USE ONLY		OFF	ICE USE ONLY			
	n 69 Review		Date of last Section				
APPRO			APPR				
REAPF				PEARANCE ECORD			
			Verified by:				
Date:	<u> </u>	_	Date:				

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the CBA, 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 CBA, or the transferred 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 CBA is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.

peragency alt

HA-6A (Rev. 4/20) 11A-7 (Rev. 01/22)



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 SOCIAL SECURITY # (Last 4 only) FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last) XXX-XX-PERIOD OF EMPLOYMENT List the dates applicant was under your supervision and obtained qualifying experience, as defined below. FULL TIME PART-TIME FROM FROM TO TO TOTAL PART-(MO/DAY/YR) (MO/DAY/YR) DATES (MO/DAY/YR) DATES (MO/DAY/YR) 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? В. 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? 11. 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? В. In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? Does the applicant have experience in the preparation of working papers in connection with the various elements of A. III. I and II, above? R In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? IV. A. Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings? In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? Does the applicant have experience in the preparation of and reporting on full disclosure financial statements as part of the Audit or other Attest Services? This does not include experience earned through the performance of preparation ٧. engagements in accordance with the provisions of the Statements on Standards for Accounting and Review Services In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards? NUMBER OF HOURS Other Review VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3). Audit Compilation Attest Services 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 (III. above) and in the Preparation of Written Explanations on the Audit or Other Attest Services (IV. above) Experience in the Preparation of Full Disclosure Financial Statements as part of the Audit or Other Attest Services (V. above) Compilation Hours Obtained Prior to January 1, 2008

Yes 🗌

No 🗂

(If yes, explain relationship)

Is the applicant related to anyone in your firm?

Total VII.

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)
PRINTED NAME	U.S. STATE OF ISSUANCE
DATE	ARE YOU THE OWNER? YES NO 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)
TITLE	U.S. STATE OF ISSUANCE
DATE	

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the CBA, 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 CBA 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 CBA is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.

CERTIFICATE OF GENERAL EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

FULL NAME OF	APPLICANT: (No Initials) (First	:)	(Middle)	(Last)	SOCIAL SECU	JRITY # (Last 4 only)
					XXX-X>	<- <u></u> _
			D OF EMPLOY			
	tes applicant was under you					
FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YF	TOTAL PART R) TIME HOURS
		1 1		1 1	1 1	
management ad	ting experience may include p lvisory, financial advisory, tax ssional standards.					
	performing attest services as est experience requirement.	part of the gener	al experience, it i	must be performed un	der the supervision of	a licensee who ha
	ho obtains licensure withou a attest engagements of any					
BUSINESS NA	ME:		BUS	INESS TELEPHONE:	Area Code ()
ADDRESS: (In	clude City, State, and Zip Cod	e)				<u>. </u>
# ==	<u>-</u>					
experience and the private indus that the applica	e CBA Regulations requires the by a second person with a highestry company is also the persont's supervisor shall have nearity and oversight over the	her level of responsions the eviewed and eva	nsibility in the pri- experience, no s	vate industry company econd signature is red	y or government agent guired. Supervised ex	cy. If the owner of perience means
experience and the private indus that the applica shall have auth I hereby certify,	by a second person with a hig stry company is also the perso ant's supervisor shall have r	her level of responsupervising the eviewed and evaluable applicant.	nsibility in the pri- experience, no saluated the appli- tate of California,	vate industry company econd signature is red cant's qualifying wo that the applicant (1)	y or government agent quired. Supervised ex rk on a routine and r has been supervised	cy. If the owner of perience means ecurring basis ar
experience and the private indust that the applica shall have auth I hereby certify, or my business/	by a second person with a hig stry company is also the perso ant's supervisor shall have r cority and oversight over the under penalty of perjury under	her level of responsupervising the eviewed and evaluable applicant. If the laws of the state and (2) if the laws are laws and (2) if the laws are laws and (2) if the laws are	nsibility in the pri- experience, no saluated the appli- tate of California, has completed ge LICENSI applican	vate industry company econd signature is red cant's qualifying wo that the applicant (1) eneral accounting expo EE SUPERVISOR – (1)	y or government agent quired. Supervised ex rk on a routine and r has been supervised	cy. If the owner of perience means ecurring basis at or employed by m
experience and the private indus that the applica shall have auth I hereby certify, or my business/	by a second person with a hig stry company is also the perso ant's supervisor shall have n cority and oversight over the under penalty of perjury under agency for the period indicated 1 (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. If the laws of the state and (2) if the laws are laws and (2) if the laws are laws and (2) if the laws are	nsibility in the prince experience, no saluated the applicate of California, has completed general applican CERTIFI	vate industry company econd signature is recorded as a rec	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience.	cy. If the owner of perience means ecurring basis at or employed by m
experience and the private indust the applica shall have auth I hereby certify, or my business/	by a second person with a hig stry company is also the perso ant's supervisor shall have n cority and oversight over the under penalty of perjury under agency for the period indicated 1 (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. If the laws of the state and (2) if the laws are laws and (2) if the laws are laws and (2) if the laws are	nsibility in the prince experience, no saluated the applicate of California, has completed get applican CERTIFI U.S. STA	vate industry company econd signature is recond signature is recond to anti-second signature is reconditional to a second that the applicant (1) aneral accounting expenses SUPERVISOR – (1) CATE NO.	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience. Must be a licensee wh	cy. If the owner of perience means ecurring basis and or employed by m
experience and the private indus that the applica shall have auth I hereby certify, or my business/ SIGNATURE #	by a second person with a hig stry company is also the perso ant's supervisor shall have n cority and oversight over the under penalty of perjury under agency for the period indicated 1 (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. If the laws of the state and (2) if the laws are laws and (2) if the laws are laws and (2) if the laws are	nsibility in the prince prince, no saluated the applicate of California, has completed get applican CERTIFICENSI ARE YO	vate industry company econd signature is recant's qualifying wo that the applicant (1) eneral accounting expenses SUPERVISOR – (II) CATE NO. CPA	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience. Must be a licensee wh	cy. If the owner of sperience means ecurring basis at or employed by monosupervised
experience and the private indust the applica shall have auth I hereby certify, or my business/ SIGNATURE # PRINTED NAM	by a second person with a hig stry company is also the perso ant's supervisor shall have n cority and oversight over the under penalty of perjury under agency for the period indicated 1 (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. The laws of the sign of the sign of the laws of the sign	nsibility in the prince perience, no saluated the applicate of California, has completed general LICENSI applican CERTIFI U.S. STA ARE YO If you are completed in the prince periods in the prince period in the prince periods in the prince periods in the prince periods in the prince period in the prince periods in the prince periods in the prince period in the prince periods in the prince periods in the prince period in the prince periods in the prince periods in the prince period in the prince periods in the prince period in the period in the prince period in the	vate industry company econd signature is recant's qualifying wo that the applicant (1) eneral accounting expenses SUPERVISOR – (1) CATE NO. CPA	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience. Must be a licensee wh	cy. If the owner of sperience means ecurring basis at or employed by more of supervised.
experience and the private indust the applica shall have auth I hereby certify, or my business/ SIGNATURE # PRINTED NAM	by a second person with a higher company is also the person ant's supervisor shall have nority and oversight over the under penalty of perjury under agency for the period indicated (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. The laws of the sign of the sign of the laws of the sign	nsibility in the prince perience, no saluated the applicate of California, has completed get applican CERTIFI U.S. STA ARE YOUR If you are completed than significan completed.	vate industry company econd signature is recond signature is recond to a signature is recond to a signature is recond to a signature is reconded to a signature in a signat	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience. Must be a licensee wh PA YES Inature #2 section materials.	cy. If the owner of sperience means ecurring basis at or employed by more of supervised.
experience and the private indust the applica shall have auth I hereby certify, or my business/ SIGNATURE # PRINTED NAM DATE SIGNATURE #	by a second person with a higher company is also the person ant's supervisor shall have nority and oversight over the under penalty of perjury under agency for the period indicated (Supervisor) (DO NOT USE	her level of responsupervising the eviewed and evaluable applicant. The laws of the sign of the sign of the laws of the sign	nsibility in the prince perience, no saluated the applicated of California, has completed general LICENSI applican CERTIFI CERTIFI CERTIFI CONTROLL CERTIFI CONTROLL CERTIFI CONTROLL CERTIFI CONTROLL CERTIFI CONTROLL CERTIFI CERTIF	vate industry company econd signature is recant's qualifying wo that the applicant (1) eneral accounting expenses SUPERVISOR – (1) CATE NO. CPA	y or government agent quired. Supervised ex rk on a routine and r has been supervised erience. Must be a licensee wh PA YES Inature #2 section materials.	cy. If the owner of sperience means ecurring basis a or employed by mosupervised

11A-29A (Rev. 11/17)

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 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.