



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

- 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	=====

- 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>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

