



# NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 \* Reno, NV 89502 \* (775) 786-0231

## EXPERIENCE FORM – PUBLIC ACCOUNTING CERTIFICATE OF EXPERIENCE

FULL NAME OF:  
APPLICANT

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ (Prior Name)

### PERIOD OF EMPLOYMENT

NRS 628.200(2)(a) requires two years of public accounting experience in a partnership, corporation, LLC, or sole proprietorship engaged in the practice of public accounting under the direct supervision of a person who is a certified public accountant.

***The application of the above is considered to be two (2) years of full-time employment or part time employment that would total 4160 hours.***

#### 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 \_\_\_\_\_

Describe the type of work that was performed as it relates to the approved tasks listed on Page 2.  
(Attach additional pages if further explanation is needed.)

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## Approved Tasks Toward Experience

NAC 628.060 provides that during the two years of employment the applicant should have exposure performing any combination of the tasks set forth below. The requirements for experience in public accounting must include the preparation, performance, supervision and review of tasks that require discretion and judgment with increasing responsibility and levels of complexity and competency.

Such tasks shall include any combination of experience from the following:

- A. Compilation or preparation of historical financial statements or prospective financial information consistent with generally accepted accounting principles or other comprehensive basis of accounting;
- B. Review of financial statements prepared consistent with generally accepted accounting principles or another financial reporting framework;
- C. Auditing of financial statements;
- D. Other attestation services relating to historical and prospective financial information and the compliance with all applicable controls, laws and regulations and contractual obligations;
- E. Operational and other tasks which are frequently referred to as internal auditing activities;
- F. Preparation of income tax returns, information returns and other federal, state, local and foreign tax returns for individuals, corporations, partnerships and limited-liability companies, charitable organizations and estates and trusts;
- G. Design of internal controls over financial reporting;
- H. Testing of compliance with internal controls over financial reporting;
- I. Testing of compliance with financial accounting and auditing and income tax laws, regulations and contractual obligations;
- J. Testing of financial information and the design and effectiveness of controls as part of internal audit outsourcing or co-sourcing arrangements;
- K. Fraud examinations and other forensic accounting;
- L. Research relating to the application of professional standards, laws and regulations;
- M. Providing professional advice relating to structuring prospective transactions and events to achieve a desired result in compliance with applicable professional standards, laws and regulations; and
- N. Completing tasks relating to the tasks provided in paragraphs (a) to (m), including:
  1. Engagement planning, including the identification of significant transactions, accounts and processes, assessment of risks, program design and timing of procedures;
  2. File organization and report assembly;
  3. Documenting findings and conclusions, including internal working papers, memoranda and reports for external use;
  4. Account analysis and verification procedures for all categories of assets, liabilities, equities, revenues, costs and expenses and related information;
  5. Analytical procedures;
  6. Inspection and summary of documents;
  7. Valuation assertion testing, including the testing of the appropriateness of inputs, related metrics and methods;
  8. Confirmation of information with independent parties;
  9. Design of sample plans and non-sampling selections;
  10. Written and verbal inquiry of responsible parties and their advisors;
  11. Direct observation of circumstances and events;
  12. Reperformance processes and controls initially performed by others;
  13. Comparison of expectations and results to industry and other relevant metrics;
  14. Comparison of budgeted amounts to actual or expected results; or
  15. Performance auditing activities.

## Tasks NOT Allowed Toward Experience

- Administrative and clerical functions that do not require discretion and judgment;
- Personnel recruiting;
- Industrial engineering;
- Actuarial services;
- Expert testimony
- Valuation services, except those performed in connection with the valuation assertion testing of financial statements, including without limitation, real-estate and personal property appraisals and business valuations;
- Bookkeeping
- Approving and processing routine accounting transactions, including, without limitation, transactions involving cash receipts and disbursements, the procurement of goods and services, payroll processing and recurring journal entries; or
- The development, maintenance & monitoring of electronic systems and tools, software and hardware.

