

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

Full Time
 From ___/___/___ To ___/___/___

TIME IN MONTHS

***Part Time**
 From ___/___/___ To ___/___/___

Part Time Hours
 Total _____
(173 Hours = 1 month)

_____ Full Time

_____ Part Time

_____ Total

*** 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.**

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)
Does the applicant meet competency A?

Yes	No

B. ASSESSING THE ACHIEVEMENT OF AN ENTITY'S OBJECTIVES

Has the applicant demonstrated the knowledge of various types of businesses and organizations, understands the objectives and goals of the entity, can develop and analyze performance measures and critical success factors, and understands the economic and regulatory trends that affect an entity's environment?

B.1. (Attest or Assurance Engagements) Does the preponderance of the applicants 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:

- Obtain an appropriate understanding of the entity's business, its organization, its operating characteristics?
- Obtain an appropriate understanding of matters affecting the industry in which the entity operates, such as economic conditions, government regulations, or changes in technology?
- Plan an assurance engagement for entities of various size and complexity?
- Design and effectively perform analytical procedures?
- Identify conditions that may require the extension or modification of audit tests?
- Use this knowledge in making judgments such as:
 - Identifying areas that may need special consideration?
 - Assessing conditions under which accounting information is produced?
 - 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?

Yes	No	n/a

B.2. (Other Professional Standards Engagements) Does the preponderance of the applicants performance lead you to believe that the person can successfully carry out the following tasks with a minimum of supervision:

- Plan an engagement for entities of various size and complexity?
- Design and effectively perform analytical procedures?
- Obtain an appropriate understanding of the entity's business, its organization, its operating characteristics?
- Obtain an appropriate understanding of matters affecting the industry in which the entity operates, such as economic conditions, government regulations, or changes in technology?
- Identify conditions that may require the extension or modification of the performance of professional services?
- Use this knowledge in:
 - Identifying areas that may need special consideration?
 - Assessing conditions under which information important to the engagement is produced?
 - Evaluating the reasonableness of estimates?
 - Evaluating the reasonableness of management representations?

Yes	No	n/a

What Professional Standards is the applicant using? _____

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)		
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)		
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)

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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)

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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