



## Oregon Board of Accountancy

3218 Pringle Rd SE# 110

Salem OR 97302 6307

### Attest Experience Worksheet

Applicant Name: \_\_\_\_\_

Oregon Revised Statutes (ORS) Chapter 673.040 and Oregon Administrative Rules (OAR) 801-010-0065 and 801-010-0100 provide guidance specific to the attest experience requirements for applicants for the certificate of Certified Public Accountant and Public Accountant. Please refer to these documents as you are considering how you have achieved some or all of the seven core competencies.

Applicants must demonstrate to the satisfaction of the Board that the applicant has achieved experience in all of the seven core competencies by providing a narrative for each competency prepared by the applicant and signed by the supervising CPA/PA, of the experience and specific examples supporting the competency.

**Competency (A): Understanding** the Code of Professional Conduct promulgated and adopted by the Board. Tax experience related to competency (a) should include the ability to practice with integrity, objectivity, independence, professional judgment, due professional care and professional skepticism.

**Competency (B): Ability** to assess achievement of a client's objectives by **demonstrating** knowledge of various business organizations, **understanding** 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 the environment of a business entity.

**Competency (C):** Experience in **preparing** working papers that include sufficient relevant data to support the **analysis** and conclusions required by the applicant's work.

**Competency (D): Understanding** transaction streams and information systems, including the ability to **understand** how 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.

**Competency (E):** Skills in risk and verification demonstrated by a sufficient **understanding** of accounting and other information systems to: (A) **assess** the risk of misstatement in an information system; (B) **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, presentation and disclosures.

**Competency (F):** Skills in **decision making, problem solving, critical analytical** thinking including the ability to **evaluate** and **interpret** sufficient relevant data in a variety of engagements and settings. For example, the candidate must **evaluate** a client's cash flow, profitability, liquidity, solvency, operating cycle, achievement of management's plans, accomplishment of service efforts and systems reliability.

**Competency (G): 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.

**NOTICE FOR SUPERVISOR LICENSEE:** The licensee signing this form as well as the written narrative prepared by the applicant, must have sufficient knowledge through supervision to certify the applicant's representations of experience. Oregon Revised Statutes (ORS) Chapter 673.040 and Oregon Administrative Rules (OAR) 801-010-0065 and 801-010-0100 provide guidance specific to the experience requirements for applicants for the certificate of Certified Public Accountant and Public Accountant. Please refer to these documents as you are considering whether the applicant has achieved some or all of the seven core competencies.

Responsible CPA: \_\_\_\_\_ Position: \_\_\_\_\_  
CPA Certificate Number: \_\_\_\_\_ State of Issuance: \_\_\_\_\_ Date: \_\_\_\_\_  
Company/Firm Name: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Contact Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_

**Period of Supervision:**

**Full Time**

From: \_\_\_\_\_ To: \_\_\_\_\_

**Part Time**

From: \_\_\_\_\_ To: \_\_\_\_\_

\_\_\_\_\_  
Signature of Supervisor Licensee\*  
\*must also sign narrative document prepared by applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

I certify that all representations I have made are true and complete in every respect. I hereby authorize the Oregon State Board of Accountancy to make inquiries, as it deems necessary, to verify the accuracy and completeness of all representations made. I hereby release, discharge and exonerate the Oregon State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided or the Oregon State Board of Accountancy has obtained. I understand my Oregon CPA license may be subject to disciplinary action if any information contained in this form cannot be substantiated or has been falsified.

\_\_\_\_\_  
**Applicant please initial**