SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION

SOUTH DAKOTA BOARD OF ACCOUNTANCY

301 East 14th Street Suite 200, Sioux Falls, SD 57104 (605) 367-5770 accountancy.sd.gov

CERTIFICATE OF EXPERIENCE

ARSD 20:75:03:04 lists the criteria for fulfilling the accounting experience requirements of SDCL 36-20B-21. This form must be completed and verified by a licensee prior to evaluation by the Board.

Name:										
First				Middle Initial				Last		
xperience obtained v	while employe	ed by:								
			If more	than one e	employer, cor	nplete one	of these	e forms for e	ach employer	
ddress of Employer:										
	Street/B	ox Numbe	r		City			State	Zip + Four	
lame of Direct Super	visor:									
osition/Title of Appli	icant:									
Date Applicant Passed	d CPA Exam: _									
ates of Experience:	Full-Time:	From:				То				
			Mo.	Day	Year		Mo.	Day	Year	
	Part-Time:	From:			Year	To			Year	
			Mo.	Day	Year		Mo.	Day	Year	
he experience requi 6-20B-2 must includ re required to show	e work in audi	it, compi	lation, o	r review, in	-	-				
han a year and no m Please list the numbe	ore than thre	e years a	nd inclu	ıdes no few	ver than 2,00	-		t that extend	• •	
lease list the numbe	ore than thre	e years a	nd inclu	ıdes no few	ver than 2,00	0 hours.		t that extend	• •	
lease list the numbe Audit	ore than thre	e years a	nd inclu	ıdes no few	ver than 2,00	0 hours. Tax	oyment		s over a period of n	
· Please list the numbe Audit Review	r of hours spe	e years a	nd inclu	ıdes no few	ver than 2,00	0 hours. Tax	oyment		s over a period of n	
Please list the numbe Audit	r of hours spe	e years a	nd inclu	ıdes no few	ver than 2,00	Tax Managen Academia	oyment	visory or Con:	• •	

*This category can include non-billable hours. Do not include vacation, holiday, or sick leave. The detailed explanation should describe the work and number of hours for each category of work listed.

To perform attest services the applicant must show to the satisfaction of the Board that the experience encompasses the following:

1. Has the applicant had experience in applying a variety of audit, review, or compilation procedures and techniques to the usual and customary financial transactions recorded in accounting records: Yes No

Examples: Applying Generally Accepted Auditing Procedures in the examination of balance sheet accounts, i.e. reconciling bank accounts, confirming accounts and notes receivable and/or payable by direct contact with creditors and debtors; observing physical counts and testing the pricing of inventory, testing the cost and depreciation of fixed assets; applying other Generally Accepted Auditing Procedures to the examination of income and expense accounts, such as making appropriate tests of sales or other revenues; analyzing and testing costs and expenses by reference to the payroll records, invoices from vendors, or other supporting documents; applying other auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.

(Type or Print Legibly)

V CI	(employer, direct supervisor, etc.)	
V CI	(employer, direct supervisor, etc.) Signature Yerification of experience by a CPA: PA's name usiness/Firm Name	Date
V CI	(employer, direct supervisor, etc.) amePosition_ Signature Cerification of experience by a CPA: PA's name	Date
V	(employer, direct supervisor, etc.) JamePosition Signature Zerification of experience by a CPA:	Date
N	(employer, direct supervisor, etc.) JamePosition Signature	
	(employer, direct supervisor, etc.)	
	(employer, direct supervisor, etc.)	
	(employer, direct supervisor, etc.)	
		riewed the completed form and the information is correct.
	certify under penalties of perjury that during the period from	to, I was the applicant's
V	erification by supervisor/employer:	
	you have additional responsibilities you consider appropriate experience attach to this form.	
7.	Did the applicant's work involve the appropriate technical and professi Conduct, Generally Accepted Auditing Standards, the Statement of Restandards for Management Advisory Services (AICPA)? Yes	sponsibilities in Tax Practice (AICPA), and/or Statement on
	. Did the applicant's work involve the exercise of independent judgment	
5.	. Was the applicant's work performed for clients of the certified public and Yes No	accountant, public accountant or the firm?
	Examples: Preparing management letters, internal control recommend and on the content of the accounting records, either in the working pa	pers or reports to the clients, or both.
4.	. Has the applicant had experience in the preparation of written explana compilations and on the content of accounting records? Yes N	
	. Has the applicant had experience in the planning process of audits, rev Examples: Participating in the planning of audits and preparation of we statements.	
3.	accomplished in the examples under number 1 above.	cords in connection with each element of the work
3.	Examples: Preparing under supervision appropriate working paper rec	