



California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



Certificate of Attest Experience Form 11A-7 (Revised 01/22)

Purpose: The Certificate of General Experience is to document evidence of an applicant's general accounting experience.

Applicability: Type A, B, C and E applicants and F licensees

Types of Licensure Applicants:

- **Type A** – An applicant who **passed the Uniform CPA Exam in California**, has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- **Type B** – An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time. Has completed a baccalaureate or is within 6 months of completion prior to sitting for the CPA Exam in another state.
- **Type C** – An applicant who was issued a valid license to practice public accounting in a state other than California.
- **Type D** – An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- **Type E** – An applicant who **passed the International Uniform Certified Public Accountant Qualification Examination (IQEX)** of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- **Type F** - A California licensee originally issued a license to perform general accounting services who has now completed attest experience

Who Completes this Form: The licensed CPA holding a valid license to practice public accounting who supervised the applicant's performance of services provided.

Required Action: Complete and verify your supervision of the applicant's experience.

When to Complete this Form: Upon the applicant's request. Failure to submit the Certificate of Attest Experience is viewed by the California Board of Accountancy as an attempt to impede the applicant's certification and may result in enforcement action.

Where to Send this Form:

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

Authority for this Form: Business and Professions Code Sections 5092, 5093, 5095, and Sections 12 and 12.5 of Title 16, Division 1 of the California Code of Regulations.



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CERTIFICATE OF ATTEST EXPERIENCE

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last)	SOCIAL SECURITY # (Last 4 only) XXX-XX- _____
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PERIOD OF EMPLOYMENT

List the dates applicant was under your supervision and obtained qualifying general accounting experience, as defined below.

FULL TIME DATES	FROM (mm/dd/yyyy)	TO (mm/dd/yyyy)	PART-TIME DATES	FROM (mm/dd/yyyy)	TO (mm/dd/yyyy)	TOTAL PART-TIME HOURS
/ /	/ /	/ /	/ /	/ /	/ /	

The experience required by Section 5095 of the Business and Professions Code should be fulfilled primarily by financial statement audits and, secondly, by other attest services. Section 12.5 of Title 16 of the California Code of Regulations establishes the attest experience requirement. **To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.**

Check either **yes** or **no** for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

QUALIFYING EXPERIENCE

		Yes	No
I.	A. Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed?		
	B. In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?		
II.	A. Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?		
	B. In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
III.	A. Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above?		
	B. In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
IV.	A. Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings?		
	B. In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
V.	A. Does the applicant have experience in the preparation of and reporting on full disclosure financial statements as part of the Audit or other Attest Services? This does not include experience earned through the performance of preparation engagements in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).		
	B. In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?		

NUMBER OF HOURS

VI. SUMMARY OF ATTEST EXPERIENCE HOURS	Audit	Other Attest	Review Services	Compilation
Experience in Planning the Audit or Other Attest Services (I. above)				
Experience in Applying a Variety of Audit Procedures and Techniques on the Audit or Other Attest Services Procedures (II. above)				
Experience in the Preparation of Working Papers (III. above) and in the Preparation of Written Explanations on the Audit or Other Attest Services (IV. above)				
Experience in the Preparation of Full Disclosure Financial Statements as part of the Audit or Other Attest Services (V. above)				
Compilation Hours Obtained Prior to January 1, 2008				
Total				
VII.	Is the applicant related to anyone in your firm? Yes <input type="checkbox"/> No <input type="checkbox"/>		(If Yes, explain relationship)	

NOTES TO EMPLOYER COMPLETING Certificate of Attest

For the authorization to sign attest reports, applicants **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of the California Code of Regulations provides that the California Board of Accountancy (CBA) may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of the California Code of Regulations requires that public accounting experience be verified by the licensee supervising the experience. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant has (1) been supervised or employed by me or my firm for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience.

FIRM NAME:	BUSINESS TELEPHONE:	Area Code ()
ADDRESS: (Include City, State, and Zip Code)		

SIGNATURE (Supervisor)	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
DATE	SHAREHOLDER <input type="checkbox"/>
	OTHER <input type="checkbox"/>
	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____

OFFICE USE ONLY	
Date of last Section 69 Review _____	
_____ APPROVED	
_____ REAPPEARANCE	
_____ NO RECORD	
Verified by: _____	
Date: _____	

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the CBA, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the CBA is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.

**INSTRUCTIONS FOR COMPLETING THE
CERTIFICATE OF ATTEST EXPERIENCE
Form 11A-7
(Rev 01/22)**

The Certificate of Attest Experience is used by licensees to communicate to the California Board of Accountancy the experience an applicant has obtained while under their supervision in order for the CBA to determine whether the experience meets the requirements of Title 16, Division 1 of the California Code of Regulations (CCR), Section 12.5.

Public accounting experience should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.

For the authorization to sign attest reports, applicants applying for licensure **must** obtain a **minimum of 500 hours of attest experience**. It is important that very early in the applicant's employment the licensee and applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

1. Qualifying Experience.

It is expected that the applicant will have gained the attest experience required under Items I, II and III on the Certificate of Attest Experience through the application of normal accounting procedures, and the planning of audits. Experience in all of the items listed below is not necessary for a successful application. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

- a. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.
- b. Assessing risks embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
- c. Applying appropriate analytical review procedures in performing an attestation engagement.
- d. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balances such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges.
- e. Understanding and determining the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
- f. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable, and the reasonableness of capital accounts and revenue and expense accounts.
- g. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
- h. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

Under Item IV on the Certificate of Attest Experience it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

Under Item V on the Certificate of Attest Experience it is expected the applicant has participated in the preparation of and reporting on full disclosure financial statements. The experience required

under this item may be fulfilled partially by review services, if adequately supported by workpapers. Experience in this section should not include performance of preparation engagements in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).

2. Experience Discussion.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- a. Review services **to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services**. Frequently, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Examples include performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under Title 16, Division 1 of the CCR, Section 12.5.
- b. Other attest services including, but not limited to:
 - Statements on Auditing Standards 70.
 - Agreed-upon procedures.
 - Compliance audits.
- c. Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.**

The most frequent problems encountered by applicants with public accounting experience are:

- a. Failure to demonstrate and/or document participation in the audit planning process.
- b. Limited experience in applying audit procedures and participating in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and Generally Accepted Accounting Principles and Generally Accepted Auditing Standards requirements.
- c. Failure to demonstrate a reasonable awareness and understanding of current professional standards.

3. Other Sections of the Certificate of Attest Experience.

- a. Summary of Attest Experience Hours (Part VI of Certificate of Attest Experience).

This summary should reflect only hours the applicant spent performing audit procedures pursuant to Title 16, Division 1 of the CCR, Section 12.5.

Experience in areas such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections, are **not** considered qualifying under Title 16, Division 1 of the CCR, Section 12.5.

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures or other attest services in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit-type procedures or other attest services in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit-type procedure performed, unless the scope in selected areas has been expanded, and audit-type procedures have been performed and documented.

Other Attest Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the CBA.

Compilation Hours: Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers**. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

b. Certifying an Applicant's Experience if Obtained in More Than One Office.

If a single Certificate of Attest Experience is submitted for an applicant who has obtained experience in more than one office of the same firm, a cover letter must also be submitted furnishing information as to the basis for completing the Certificate of Attest Experience for multiple offices. Alternatively, separate Certificates of Attest Experience should be submitted by the separate offices. **A separate Certificate of Attest Experience must be submitted for experience obtained outside the United States regardless of whether it was obtained from the same firm as that obtained in the United States.**

c. Responsibility Associated with Signing the Certificate of Attest Experience.

All California licensees in public practice signing the Certificate of Attest Experience are subject to the provisions of the Title 16, Division 1 of the CCR, Section 69. The signer must carefully review the Certificate of Attest Experience, evaluate and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in their opinion, the applicant has met the attest experience requirements of the CBA for licensure.

If additional information would be helpful in evaluating the applicant's experience, the CBA encourages an employer to attach an explanatory letter.

Title 16, Division 1 of the CCR, Section 69 provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under Title 16, Division 1 of the CCR, Section 69, the CBA expects the documentation in support of affirmative answers on the Certificate of Attest Experience to consist of a record of engagements on which an applicant actually performed the attest procedures, the amount of time spent by the applicant on the procedures, and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the CBA.

d. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of applicable professional standards. In determining currency, the CBA generally considers experience gained in the last five years. If the experience was gained prior to that time, the CBA will require the applicant to furnish evidence that they are knowledgeable of current practice standards and pronouncements of the profession.

e. Worksheet.

The Worksheet for Substantiation of Qualifying Experience under Title 16, Division 1 of the CCR, Section 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience. **It is not necessary to submit this worksheet with the Certificate of Attest Experience.**

WORKSHEET FOR SUBSTANTIATION OF QUALIFYING EXPERIENCE UNDER TITLE 16 CCR, SECTION 12.5

EMPLOYER _____ APPLICANT _____

For informational purposes only. Indicate by working paper reference procedures performed by applicant. Use tick marks to indicate completion of activity. Use last four rows to track hours per engagement.

ENGAGEMENT TYPE: ACTIVITY	COMPLETED YEAR:	COMPLETED YEAR:	COMPLETED YEAR:	COMPLETED YEAR:
I. Planning of the audit, including preparation of related working papers.				
1. Obtaining an understanding of the components of internal control, and performing procedures to determine such components are in effect.				
2. Assessing risks.				
3. Determining materiality and selecting procedures to be performed.				
II. Performing a variety of auditing procedures and techniques to transactions and balances in the financial statements that address the relevant assertions. Preparing working papers documenting the work performed, including explanations and comments on the work performed and findings.				
1. Applying appropriate analytical review procedures.				
2. Applying appropriate testing procedures to determine the existence and amounts of:				
a. Cash.				
b. Accounts and notes receivable.				
c. Inventories.				
d. Prepaids, intangibles, and deferred charges.				
e. Property, plant, and equipment.				
f. Notes and contracts payable and long-term debt.				
g. Accounts payable, accrued liabilities, and deferred credits.				
h. Commitments and contingencies.				
i. Income taxes.				
j. Capital and retained earnings.				
k. Revenue recognition, purchases cutoff, other income and expenses, and subsequent events review (including unrecorded liabilities).				
l. Related party transactions, commitments, and contingencies.				
III. Preparing working papers in connection with the various elements of I and II, above.				
IV. Preparing written explanations and comments on the work performed and its findings				
V. Preparing full disclosure financial statements including, but not limited to:				
1. Accounting principles and policies for significant accounts.				

2. Analyses of accounts and related accounting and disclosures.				
3. Capital accounts and leases.				
4. Income taxes and employee benefits.				
5. Related party transactions, commitments and contingencies, and subsequent events.				
Hours spent by applicant on engagement.				
<i>(If review, only note Title 16, Division 1, CCR, Section 12.5 audit and financial statement hours.)</i>				
Total hours for engagement.				
<i>(If review, only note Title 16, Division 1, CCR, Section 12.5 audit and financial statement hours.)</i>				