



South Carolina Board of Accountancy

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www.llronline.com/POL/Accountancy/



CERTIFICATE OF EXPERIENCE

ALL FIELDS MUST BE COMPLETED. Enter "N/A" where information is not applicable. Prior to completing this form please read Board form 2202 for details of Experience Requirements to be licensed as a Certified Public Accountant. Only one year of experience is required. You must have completed the required accounting courses and hours before your experience will qualify. You will need to complete a separate form for each employer if you have more than one. To report teaching experience, complete Form 2102T.

APPLICANT INFORMATION:

First Name: Last: Middle: Suffix:

Name at time of the exam if different than above:

Mailing Address: City: State: Zip:

Phone: Email Address:

Check the method of licensure you are using for your SC Certificate:

Original CPA Certificate (Application for Licensure after Exam)

Transfer of Credit (Application for Licensure after Exam)

Reciprocity (Reciprocity Application)

Exam Information: Date of Passed Exam: State exam was taken in:

EMPLOYER INFORMATION:

Firm Name: Telephone:

Mailing Address: City: State: Zip:

Address where the records and work papers supporting your work experience are located:

Street Address: City: State: Zip:

What was your job title /position:

Is employer a(n): Public Accounting Firm Government Entity Other: (Fill in type. Ex: manufacturing,

SUPERVISOR INFORMATION:

Name: Telephone:

Mailing Address: City: State: Zip:

Job Title /Position: Licensed to practice as: CPA PA

State of Licensure (If outside of SC - submit Form 2102A in addition to this form):

Certificate Number: Date Issued:

Were you (the applicant) and supervisor employed by the same company? YES NO

If no, attach a written explanation.

QUANTITY OF EXPERIENCE:

Enter actual dates; do not use terms like "current" or "present".

Full-Time

Enter inclusive dates: From _____ To: _____

Enter cumulative time frame (Ex: Years: 4 Months: 6 Days: 15) : Years: _____ Months: _____ Days: _____

Part-Time

Attach a detailed schedule for each week that shows total hours worked.

Enter inclusive dates: From _____ To: _____

Number of hours worked (may not exceed 2,000 hours for a year or 40 hours per week): _____

SPECIAL INSTRUCTIONS TO THE CERTIFIED PUBLIC ACCOUNTANT SIGNING THIS FORM

Describe in a separate attachment the accounting experience which, in your opinion, was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such. Please provide adequate details to allow the experience to be evaluated. Sign the statement for authentication.

Certified Public Accountants signing this form as direct supervisors are reminded of the definition of "direct supervision". One CPA may sign for other CPA's who are employed by the same firm; however, the signer is held responsible for determining that supervision was, in fact, both direct and by a properly licensed CPA.

SUPERVISION: Has jurisdiction (i.e. oversight, authority) over the process of planning, coordinating, guiding, inspecting, controlling, and/or evaluating on a continuous basis the activities and accomplishments of the employees under his/her command, has the power of direction and decision in implementing activities to meet the objectives of his or her stewardship, has authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under his/her charge or to recommend such action.

DIRECT: The person supervised is next below in the usual line of authority or is in a staff position reporting to the supervisor. "Direct supervision" is defined as a clear-cut personal connection to the employee being supervised, marked by a firsthand association without an intervening position of influence.

CERTIFICATION BY APPLICANT'S SUPERVISOR

I certify that the applicant named herein obtained the experience described in this report under my supervision and review. Such work experience was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such.

Supervisor's Signature

Date

The Board reserves the option of reviewing the work papers, reports and time records for work submitted for credit as qualifying experience. The Board may require an interview with applicants. Inspections and interviews may be on a selective or a random basis.