



# OREGON BOARD OF ACCOUNTANCY

200 Hawthorne Ave SE, Ste D450, Salem, OR 97301-5289

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## ATTEST EXPERIENCE AFFIDAVIT

|  |                    |       |
|--|--------------------|-------|
| Applicants Full Name:  |                    |       |
| Email Address:   | Daytime Phone:     | Type: |
| Mailing Address:   | Date of Birth:     |       |
| Street:  |                    |       |
| City:  | State or Province: |       |
| Zip:   | Country:           |       |
| <b>Applicant Certification Section</b>   |                    |       |
| I certify that the information on this form and any supporting documentation is complete and accurate, and that I have achieved the competencies of the affidavit. |                    |       |
| Signature:   | Date:              |       |

| <b>Your Required Skill Areas</b>   |   |
|--|---|
| List the organization(s) where you obtained your work experience (attach additional sheets if necessary) |   |
| From: _____ To: _____<br>Organization: _____<br>Industry: _____<br>Address: _____                        | From: _____ To: _____<br>Organization: _____<br>Industry: _____<br>Address: _____         |
| <u>Key Job Responsibilities</u><br><b>Attach a summary and/or resume:</b>                                | <u>Key Job Responsibilities:</u><br><b>Attach a summary and/or resume:</b>                |
| Total Number of Hours Worked at this Organization<br>(Not total hours per week or month):                | Total Number of Hours Worked at this Organization<br>(Not total hours per week or month): |
| Total number of hours worked in all organizations:   | (Must be a minimum of 2,000 hours)  |
| Total number of months worked in all organizations:  | (Must be a minimum of 12 months)  |

## **YOUR REQUIRED COMPETENCIES (TO BE COMPLETED BY THE APPLICANT)**

For each skill set within the competency category (A, B, C, D, E, etc.) you must have observed or applied the skill and thereby had the opportunity to gain or improve your personal skills and/or abilities. For example, you became aware of legal or regulatory requirements, professional standards or rules, or organizational policies applicable to your workplace; or you have participated in a program, project, or division or applied appropriate procedures, etc., in which specific competencies and abilities were demonstrated. You are expected to demonstrate the skills expected of a newly licensed CPA. Each box must be checked under all competencies and in so doing the applicant certifies that they have developed the competencies.

### **Competency A: Understanding the Code of Professional Conduct promulgated and adopted by the Board:**

(A.1) I understand and have internalized the concepts in the Code of Professional Conduct.

(A.2) My supervising CPA has had opportunities to observe examples of my integrity, objectivity, independence, professional judgement, due professional care, and professional skepticism.

### **Competency B: Assessing the Achievements of a client's objectives:**

(B.1) I have developed the ability to understand various organizations and how they differ.

(B.2) I understand how to recognize the objectives and goals of various organizations.

(B.3) I have knowledge of how to develop performance measures and critical success factors and I have experience in analyzing such performance measures and critical success factors.

(B.4) I understand how to recognize economic and regulatory trends and analyze how they affect the business environment of an entity.

### **Competency C: Preparing Working Papers and Documenting Conclusions:**

(C.1) I have gained 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 Assessing Risk:**

(D.1) I have gained an understanding of 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.

(D.2) I can generally evaluate various computer risks associated with information systems and know when I need to consult with someone with greater expertise when evaluating specific computer risks and controls.

### **Competency E: Risk Assessment and Verification:**

I have obtained skills in risk assessment and verification that allow me to:

(E.1) assess the risk of misstatement in an information system; and

(E.2) 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: Decision Making, Problem Solving and Critical Thinking:**

(F.1) I have obtained 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.

(F.2) I have been able to evaluate a client's cash flow, profitability, liquidity, solvency, operating cycle, the achievement of management's plans, and the accomplishment of service efforts and systems reliability.

### **Competency G: Documenting Findings and Conclusions:**

(G.1) I have developed the ability to document the scope of my work, findings, and conclusions.

(G.2) I have developed the ability to research professional standards to determine the appropriateness of reports on financial statements, system reliability, or reports expressing scope of work, findings, and conclusions.

**I have gained the competencies above while employed in public practice on the staff of a certified public accountant or a firm of certified public accountants, or equivalent employment subject to peer review requirements, or if such employment is with audit agencies, internal audit departments or other organizations where a peer review is conducted and the audit agency, internal audit department, or other organization is independent of the entity.**

## SUPERVISING CPA/PA CERTIFICATION SECTION

(If more than one CPA/PA is verifying the experience, please submit additional sheets.)

**NOTICE FOR SUPERVISOR LICENSEE:** 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 the seven core competencies. By signing this form, you will be certifying to the Board that the applicant has obtained the experience requirements and that you have sufficient knowledge through supervision to certify the applicant’s representations.

**Applicants Name:**

**Supervisor Name:**

**Position:**

CPA Certificate Number:

Jurisdiction Licensed:

Date of Issuance:

Company/Firm Name:

Contact Phone:

Email Address:

### Period of Supervision:

**Full Time** (minimum of 12 months and 2,000 hours)

**Part Time** (minimum of 12 months and 2,000 hours)

From:

To:

From:

To:

**Please indicate on the following table whether or not the applicant has met each competency as described in the experience affidavit prepared by the applicant.**

| <b>COMPETENCY EVALUATION CHART</b>   | <b>Does the applicant meet the competency?</b> |           |
|--|--|-----------|
|  | <b>Yes</b>                                     | <b>No</b> |
| 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                                       |  |           |

**I certify that** (each box must be checked):

I held an active CPA/PA license during the period of supervision.

I have held an active CPA/PA license in a US jurisdiction for at least five of the past seven years prior to supervision. \*(A public accountant (PA) may not act as a supervising licensee or verify an applicant's experience relating to attestation services.)

The individual I am verifying provided me the fully completed experience affidavit signed by the individual prior to my verification.

The individual applicant for licensure whom I am verifying on this form has the qualifying experience and achieved the competencies required by the Oregon Board of Accountancy.

Are you aware of any reasons why this applicant should not be licensed to practice public accounting in the State of Oregon? If yes, please explain.

Yes

No

Is there any other information, good or otherwise, about this applicant that you believe should be provided to the Oregon Board of Accountancy? If yes, please explain.

Yes

No

Comments:

**I attest that I have answered all the questions without reservation, and that all the information provided by me herein is true and correct.**

Signature of Supervising Licensee:

Date:

**Supervising Licensee:** Please submit completed form directly to the Oregon Board of Accountancy  
(Not to be submitted by the applicant)

Fax:  
(503) 378-3575

E-Mail:  
Boa.info@boa.oregon.gov

Mail:  
200 Hawthorne Ave SE Ste D450  
Salem, OR 97301-5289

FOR BOARD USE ONLY:

Sent by supervising licensee:

Verified Info: