

Legislative Regulation Review Committee

2009-050

State Board of Accountancy

**EXPERIENCE REQUIRED FOR
CERTIFICATION AS A CERTIFIED PUBLIC
ACCOUNTANT**

IMPORTANT: Read instructions on bottom of Certification Page before completing this form. Failure to comply with instructions may cause disapproval of proposed Regulations

State of Connecticut
REGULATION
 Of
State Board of Accountancy
Concerning Experience Required for Certification

Section 20-280-24 of the Regulations of Connecticut State Agencies is amended to read as follows:

Section 20-280-24. Experience

(a) Amount of experience An applicant for an initial certificate shall have the following experience:

(1) [For applications received by the Board prior to January 1, 2000:

(A) Three years, except as provided in subdivision (B) of this subsection;

(B) Two years, if the applicant has the following educational qualifications from an accredited college, as defined in section 20-280-22 of these regulations: a degree of bachelor, thirty-nine (39) semester hours of accounting subjects beyond the elementary accounting course, and thirty-six (36) semester hours of general business education, including but not limited to economics, business law, marketing, finance, quantitative applications in business, and organization, group and individual behavior;]
 THREE YEARS IF THE APPLICANT FIRST TOOK THE EXAMINATION REQUIRED BY SUBSECTION (E) OF SECTION 20-281-21 OF THESE REGULATIONS PRIOR TO JANUARY 1, 2000 AND POSSESSES THE EDUCATIONAL QUALIFICATIONS SET FORTH IN SECTION 20-280-23 OF THESE REGULATIONS BUT DOES NOT POSSESS THE EDUCATIONAL QUALIFICATIONS SET FORTH IN SECTION 20-280-22 OF THESE REGULATIONS.

(2) [For applications received by the Board on or after January 1, 2000:

(A) Two years, if the applicant possesses the educational qualifications set forth in subsection (c) of section 20-280-22 of these regulations;

(B) Two years, if the applicant first took the examination required by subsection (e) of section 20-280-21 of these regulations prior to January 1, 1994 and possesses the educational qualifications set forth in subparagraph (B) of subdivision 20-280-24(a)(1) of these regulations;

(C) In all other cases, three years.] IN ALL OTHER CASES, TWO YEARS.

(b) When experience can be obtained. For experience to [count] BE CREDITED toward [meeting] the SATISFACTION OF THE requirements of this section [:

(1) In the case of applications for initial certificates received prior to January 1, 2000, such experience must have been obtained no earlier than four (4) years prior to the completion of the educational requirements for the applicant's initial certificate;

(2) In the case of applications for initial certificates received on or after January 1, 2000, such experience must have been obtained no earlier than five (5) years prior to the completion of the educational requirements for the applicant's initial certificate; provided however, notwithstanding any provision of this subsection to the contrary, in no event shall an applicant receive credit for any experience obtained more than five (5) years prior to the date of the receipt by the Board of the application for initial certificate.] , SUCH EXPERIENCE MUST HAVE BEEN OBTAINED NO EARLIER THAN 10 YEARS PRIOR TO THE DATE OF RECEIPT BY THE CONNECTICUT BOARD OF ACCOUNTANCY (THE "BOARD") OF A COMPLETE APPLICATION FOR INITIAL CERTIFICATION.

(c) Verification of experience. [Experience shall be verified in such form as the Board may require by a person in a supervisory capacity over the applicant who has held either a certified public accountant certificate or a public accountant authority for three years, provided, however, in the case of an applicant whose experience was obtained, in whole or in part, while employed by the Office of the Auditors of Public Accounts and there was no one in a supervisory capacity over the applicant who had held a certified public accountant certificate or a public accountant authority for three years, then the Auditors of Public Accounts may verify said experience. The Board may require an interview of an applicant and an inspection of working papers, reports and other documentation relating to the applicant's claimed experience. Such inspection may at the option of the Board, be conducted at the

Board's office or at such other location as the Board may designate, in which case any person having custody of such documentation shall produce it upon request of the Board. All verifications relative to experience shall be made under penalty of perjury.]

(1) FOR EXPERIENCE TO BE CREDITED TOWARD THE SATISFACTION OF THE REQUIREMENTS OF THIS SECTION, SUCH EXPERIENCE MUST BE VERIFIED, IN SUCH FORM AS THE BOARD MAY REQUIRE, BY A PERSON ACTING IN ONE OF THE FOLLOWING CAPACITIES IN RELATION TO THE APPLICANT:

(A) AS A SUPERVISING CERTIFIED PUBLIC ACCOUNTANT HOLDING A VALID CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE FOR NO LESS THAN THREE YEARS PRIOR TO THE VERIFICATION OF SUCH EXPERIENCE;

(B) AS A SUPERVISING PUBLIC ACCOUNTANT HOLDING A PUBLIC ACCOUNTANT LICENSE FOR NO LESS THAN 3 YEARS PRIOR TO THE VERIFICATION OF SUCH EXPERIENCE;

(C) AS HUMAN RESOURCES PERSONNEL, AT THE DIRECTION OF A SUPERVISING CERTIFIED PUBLIC ACCOUNTANT HOLDING A VALID CERTIFIED PUBLIC ACCOUNTANT LICENSE FOR NO LESS THAN 3 YEARS PRIOR TO VERIFYING SUCH EXPERIENCE;

(D) AS HUMAN RESOURCES PERSONNEL AT THE DIRECTION OF A SUPERVISING PUBLIC ACCOUNTANT HOLDING A VALID PUBLIC ACCOUNTANT LICENSE FOR NO LESS THAN 3 YEARS PRIOR TO VERIFYING SUCH EXPERIENCE; OR

(E) AS AN AUDITOR OF PUBLIC ACCOUNTS FOR THE STATE OF CONNECTICUT FOR AN APPLICANT WHOSE EXPERIENCE WAS OBTAINED, IN WHOLE OR IN PART, WHILE EMPLOYED BY THE OFFICE OF THE AUDITORS OF PUBLIC ACCOUNTS IF NO ONE WHO HAD HELD A CERTIFIED PUBLIC ACCOUNTANT LICENSE OR A PUBLIC ACCOUNTANT LICENSE FOR THREE YEARS WAS IN A SUPERVISORY CAPACITY OVER SAID APPLICANT.

(2) THE BOARD MAY REQUIRE AN INTERVIEW OF AN APPLICANT AND AN INSPECTION OF WORKING PAPERS, REPORTS AND OTHER DOCUMENTATION RELATING TO THE APPLICANT'S CLAIMED EXPERIENCE. SUCH INSPECTION MAY, AT THE OPTION OF THE BOARD, BE CONDUCTED AT THE BOARD'S OFFICE OR AT SUCH OTHER LOCATION AS THE BOARD MAY DESIGNATE, IN WHICH CASE ANY PERSON HAVING CUSTODY OF SUCH DOCUMENTATION SHALL PRODUCE IT UPON REQUEST OF THE BOARD. ALL VERIFICATIONS RELATIVE TO EXPERIENCE SHALL BE MADE UNDER PENALTY OF PERJURY.

(d) Computation of time. In computing experience for the purpose of this section, the Board shall consider thirty-five (35) hours per week as full-time employment. If an applicant worked in excess of thirty-five (35) hours in any one week, he shall receive a maximum of one week's full-time employment credit. The Board may accept part-time employment in satisfaction of the experience requirement, provided no credit shall be given for part-time employment for any week in which the applicant has worked for less than twenty (20) hours. The Board shall convert all part-time employment claimed for credit into full-time employment equivalents on the basis of a thirty-five (35) hour week. One year of experience shall consist of fifty-two (52) weeks and shall include vacation, holidays, and time for illness not to exceed [eighty (80) hours, but time for vacation, holidays and illness may not be considered in determining whether an applicant has acquired the necessary twenty-five (25%) per cent audit requirement set forth in subdivision (1) of subsection (f) of this section] TWO-HUNDRED AND FORTY (240) HOURS IN THE AGGREGATE.

(e) Qualifying experience. [Experience may be obtained either (1) in the practice of public accounting, as defined C. G. S. Section 20-279b(7), or (2) outside of the practice of public accounting in services relating to an opinion, report or certificate on accounting or financial statements as further described in subsection (g) of this section. Experience must be obtained under the supervision of a person who has held either a certified public accountant's certificate or a public accountant's authority to practice for at least three years. For the purpose of this section, service by a person in the employ of the United States Internal Revenue Service as an agent, or in a position equivalent thereto or higher, or as an accountant, auditor or tax examiner or in a position equivalent thereto or higher for this state, shall be considered to be in the practice of public accounting.] THE APPLICANT SHALL DEMONSTRATE TO THE SATISFACTION OF THE BOARD THAT HE OR SHE HAS

EXPERIENCE CONSISTING OF HAVING PROVIDED SERVICES OR ADVICE INVOLVING THE USE OF ACCOUNTING, ATTEST, MANAGEMENT ADVISORY, TAX OR CONSULTING SKILLS ALL OF WHICH WAS SUPERVISED BY A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT UNLESS OTHERWISE SPECIFIED. SUCH EXPERIENCE MUST BE OBTAINED IN THE FOLLOWING CATEGORIES, OR ANY COMBINATION THEREOF:

(1) PUBLIC PRACTICE: EXPERIENCE MAY BE GAINED THROUGH EMPLOYMENT AS A STAFF ACCOUNTANT OF A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS WHERE SUCH EXPERIENCE IS OF A NON-ROUTINE ACCOUNTING NATURE, SUCH THAT IT REQUIRES INDEPENDENT THOUGHT AND JUDGMENT ON ACCOUNTING MATTERS. THE WORK MUST INVOLVE APPLICATION OF APPROPRIATE TECHNICAL AND BEHAVIORAL STANDARDS SUCH AS THE STANDARDS CONTAINED IN THE CODE OF PROFESSIONAL CONDUCT, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP), INCLUDING INTERNATIONAL FINANCIAL REPORTING STANDARDS PROMULGATED BY THE INTERNATIONAL ACCOUNTING STANDARDS BOARD; GENERALLY ACCEPTED AUDITING STANDARDS (GAAS), INCLUDING THOSE AUDITING STANDARDS PROMULGATED BY THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB); STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE); STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES (SSARS); THE STATEMENT ON STANDARDS FOR TAX SERVICES (SSTA) OR THE STATEMENTS ON STANDARDS FOR MANAGEMENT CONSULTING SERVICES (SSMCS) COLLECTIVELY KNOWN AS "THE PROFESSIONAL STANDARDS", AS DEFINED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA).

EXAMPLES OF WORK QUALIFYING UNDER THIS SUBSECTION INCLUDE, BUT ARE NOT LIMITED TO:

- (A) REVIEW AND EVALUATION OF INTERNAL CONTROL POLICIES AND PROCEDURES;
- (B) TESTING OF COMPLIANCE WITH INTERNAL CONTROL POLICIES AND PROCEDURES;
- (C) PREPARATION OF WORKING PAPERS OR ELECTRONIC DOCUMENTATION IN CONNECTION WITH ELEMENTS OF WORK ACCOMPLISHED;
- (D) PLANNING, REVISION OR UPDATING OF AUDIT PROGRAMS TO BE FOLLOWED;
- (E) DRAFTING OR REVIEWING MEMORANDA, CONCLUSIONS, NOTES;
- (F) PREPARATION OR ANALYSIS OF FINANCIAL STATEMENTS OR REPORTS.
- (G) PERFORMANCE OF PROCEDURES FOR THE VERIFICATION OF THE FOLLOWING KINDS OF ACCOUNTS: ACCOUNTS RECEIVABLE; INVENTORY ACCOUNTS, INCLUDING VALUATION AND PHYSICAL VERIFICATION; BANK ACCOUNTS; INVESTMENT ACCOUNTS; FIXED ASSET ACCOUNTS, INCLUDING DEPRECIATION; INTANGIBLE ASSETS; ACCOUNTS PAYABLE, ACCRUED LIABILITIES; RESERVES, IN ACCORDANCE WITH SPECIFIC INDUSTRY REQUIREMENTS; UNRECORDED LIABILITIES; AND APPROPRIATE ANALYTICAL REVIEW OF REVENUES AND EXPENSES
- (H) REVIEW AND PREPARATION OF TAX PROVISIONS AND RESERVES INCLUDING RESEARCH FOR DETERMINATION OF TAX PROVISION AND RELATED TAX RESERVES, RESEARCH FOR DETERMINATION OF TAXABLE EARNINGS AND PROFITS, RECONCILIATION OF BOOKS TO TAX RETURN ADJUSTMENTS, REVIEW OF TAX RETURNS TO DETERMINE ADEQUACY OF INCOME TAX RESERVES, ANALYSIS OF TAX POSITIONS TAKEN IN MAKING JUDGMENTS AFFECTING TAX PROVISIONS AND RESERVES;
- (I) PREPARATION OF FINANCIAL STATEMENTS FROM ACCOUNTING RECORDS WITHOUT AUDIT AND THE PREPARATION OF RELATED TAX RETURNS; PERFORMANCE OF OTHER RELATED SERVICES REQUIRING A KNOWLEDGE OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP); TAX RELATED ACTIVITIES; REVIEW OF FINANCIAL PROJECTIONS; ACCOUNTINGS FOR ESTATES AND FIDUCIARIES;
- (J) PREPARATION OF BOOKS OF ORIGINAL ENTRY, PREPARATION OF PAYROLLS, CHECKS, PAYROLL TAX REPORTS, SALES AND SIMILAR TAX RETURNS, POSTING TO SUBSIDIARY LEDGERS; OR
- (K) DESIGN AND INSTALLATION OF ACCOUNTING, COST OR OTHER SYSTEMS WHEN NOT RELATED TO AN EXTENSION OF AUDITING ASSIGNMENTS; OTHER MANAGEMENT ADVISORY SERVICES.

(2) GOVERNMENT PRACTICE: EXPERIENCE MAY BE GAINED THROUGH EMPLOYMENT WITH ACCOUNTING AGENCIES OR WITHIN FEDERAL, STATE OR MUNICIPAL

GOVERNMENT WHERE SUCH EXPERIENCE IS OF A NON-ROUTINE ACCOUNTING NATURE, SUCH THAT IT REQUIRES INDEPENDENT THOUGHT AND JUDGMENT ON ACCOUNTING MATTERS. THE APPLICANT SHALL OBTAIN EXPERIENCE IN ASSESSING THE ADEQUACY OF THE AGENCY'S INTERNAL CONTROLS BY DEVELOPING AN UNDERSTANDING OF THE ACCOUNTING AGENCY TRANSACTION PROCESSES AND INFORMATION SYSTEMS. SUCH EXPERIENCE WILL INCLUDE OBTAINING AND UNDERSTANDING OF THE AREAS OR INDUSTRIES WITH WHICH THE APPLICANT'S AGENCY OPERATES, INCLUDING THE OPERATIONS OF SIMILAR SERVICE PROVIDERS. THE BOARD WILL REVIEW ON A CASE-BY-CASE BASIS, EXPERIENCE THAT DOES NOT CLEARLY MATCH THE FOLLOWING CATEGORIES OF GOVERNMENT EMPLOYMENT:

- (A) EMPLOYMENT IN STATE GOVERNMENT AS AN ACCOUNTANT OR AN AUDITOR;
- (B) EMPLOYMENT IN FEDERAL GOVERNMENT AS AN ACCOUNTANT OR AUDITOR AT A GS-7 LEVEL OR HIGHER;
- (C) EMPLOYMENT AS A SPECIAL AGENT IN ACCOUNTING WITH THE FEDERAL BUREAU OF INVESTIGATIONS;
- (D) MILITARY SERVICE AS AN ACCOUNTANT OR AUDITOR; AND
- (E) EMPLOYMENT WITH OTHER ENTITIES, INCLUDING MUNICIPALITIES, AS ACCOUNTANT OR AUDITOR.

(3) INDUSTRY: EXPERIENCE MAY BE GAINED IN INDUSTRY WHERE SUCH EXPERIENCE IS OF A NON-ROUTINE ACCOUNTING NATURE SUCH THAT IT CONTINUALLY REQUIRES INDEPENDENT THOUGHT AND JUDGMENT ON ACCOUNTING MATTERS. THE APPLICANT SHALL OBTAIN EXPERIENCE IN ASSESSING THE ADEQUACY OF THE EMPLOYER'S INTERNAL CONTROLS BY DEVELOPING AN UNDERSTANDING OF THE EMPLOYER'S TRANSACTION PROCESSES AND INFORMATION SYSTEMS. THE APPLICANT SHALL ALSO OBTAIN EXPERIENCE IN TAX RETURN PREPARATION AND RESEARCH, PREPARATION AND ANALYSIS OF FINANCIAL STATEMENTS, COST ACCOUNTING, BUDGETING, AND THE APPLICATION OF ACCOUNTING PRINCIPLES. SUCH EXPERIENCE WILL INCLUDE OBTAINING AN UNDERSTANDING OF THE INDUSTRY IN WHICH THE APPLICANT'S EMPLOYER OPERATES, INCLUDING THE EMPLOYER'S COMPETITION AND KEY COMPETITIVENESS FACTORS THAT AFFECT THE INDUSTRY. PROFESSIONAL SERVICES PERFORMED UNDER THIS CATEGORY INCLUDE ANY SERVICE OFFERED IN THE COURSE OF THE PRACTICE OF PUBLIC ACCOUNTANCY, AS DEFINED IN SECTION 20-279B(15) OF THE CONNECTICUT GENERAL STATUTES, EVEN THOUGH SUCH SERVICES ARE NOT OFFERED TO THE PUBLIC.

(f) [Public practice experience.] CONTENT OF EXPERIENCE. [Where experience is obtained in the practice of public accounting:

(1) At least 25 per cent of the experience shall consist of the application of generally accepted accounting principles and the application of one or more of the following: generally accepted auditing standards; standards of accounting and review services; and standards for accountants' services on prospective financial information, financial forecasts and projections. The Board may in its sole discretion, give credit toward meeting the requirement of the paragraph for the performance of other services which are the subject of comprehensive sets of generally accepted professional standards issued by an appropriate professional standard setting body and which the Board determines are equivalent to the application of generally accepted auditing standards for the purpose of reporting on compliance with generally accepted accounting principles.

(A) Examples of work qualifying under subdivision (1) of this subsection include, but are not limited to: (i) review and evaluation of internal control policies and procedures; (ii) testing of compliance with internal control policies and procedures; (iii) preparation of working papers in connection with elements of work accomplished; (iv) planning, revision or updating of audit programs to be followed; (v) drafting or reviewing memoranda, conclusions, notes; (vi) preparation and/or analysis of financial statements or reports. Also qualifying are the performance of procedures for the verification of the following kinds of accounts: accounts receivable; inventory accounts, including valuation and physical verification; bank accounts; investment accounts; fixed asset accounts, including depreciation; intangible assets; accounts payable, accrued liabilities; reserves, in accordance with specific industry requirements; unrecorded liabilities; and appropriate analytical review of revenues and expenses. The examples set forth in this subparagraph are not intended to be all-inclusive.

(B) One half of the experience required by subdivision (1) of this subsection (f) may consist of the review and preparation of tax provisions and reserves. The review and preparation of tax provisions

and reserves includes research for determination of tax provision and related tax reserves, research for determination of taxable earnings and profits, reconciliation of book to tax return adjustments, review of tax returns to determine adequacy of income tax reserves, analysis of tax positions taken in making judgments affecting tax provisions and reserves.

(2) The balance of the experience under subsection (f) may consist of:

(A) Financial statement preparation from the books of account without audit and the preparation of related tax returns; performance of other related services requiring a knowledge of generally accepted accounting principles; tax related activities; review of financial projections; accountings for estates and fiduciaries; or

(B) Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, posting to subsidiary ledgers; or

(C) Tax services, including tax services described in subparagraph (B) of subdivision (f)(1) of this section which were not applied to meet the requirements of said subdivision (f)(1); or

(D) Design and installation of accounting, cost or other systems when not related to an extension of auditing assignments; other management advisory services; or

(E) Checking or comparing reports and tax returns; other services for clients not included in bookkeeping services; filing tax or law services, administration;

(F) Other services in the practice of public accounting.] IN ORDER TO BE GRANTED AN INITIAL CERTIFICATE, THE APPLICANT MUST DEMONSTRATE THAT THE EXPERIENCE GAINED IN THE CATEGORIES SPECIFIED IN THIS SECTION INCLUDED:

(1) UNDERSTANDING OF THE CODE OF CONDUCT PROMULGATED AND ADOPTED BY THE BOARD;

(2) THE ABILITY TO ASSESS THE ACHIEVEMENT OF AN ENTITY'S OBJECTIVES BY DEMONSTRATING KNOWLEDGE OF VARIOUS BUSINESS ORGANIZATIONS, UNDERSTANDING OF THE GOALS AND OBJECTIVES OF VARIOUS BUSINESS ENTITIES, THE ABILITY TO DEVELOP AND ANALYZE FACTORS, AND UNDERSTANDING OF THE ECONOMIC AND REGULATORY TRENDS THAT AFFECT AN ENTITY'S ENVIRONMENT;

(3) EXPERIENCE IN PREPARING DOCUMENTATION THAT INCLUDE SUFFICIENT RELEVANT DATA TO SUPPORT THE ANALYSIS AND CONCLUSIONS REQUIRED AND REFLECTED IN THE APPLICANT'S WORK;

(4) EXPERIENCE IN PREPARATION AND ANALYSIS OF FINANCIAL STATEMENTS TOGETHER WITH EXPLANATIONS AND NOTES THEREON; AND

(5) UNDERSTANDING TRANSACTION PROCESSES AND INFORMATION SYSTEMS, INCLUDING THE ABILITY TO UNDERSTAND HOW INDIVIDUAL TRANSACTIONS AGGREGATE AT THE ORGANIZATIONAL LEVEL, TO INFER HOW TRANSACTIONS EFFECT THE ORGANIZATION AS A WHOLE, AND TO EVALUATE THE INTEGRITY AND RELIABILITY OF VARIOUS CLIENT INFORMATION SYSTEMS, INCLUDING RELEVANT COMPUTER ASPECTS.

(g) [Non-public experience. Experience obtained outside the practice of public accounting may be used to satisfy the requirements of subsection (a) of this section if:

(1) It is obtained under the supervision of a certified public accountant who has held a certified public accountant certificate or a licensed public accountant who has held a public accountant authority for three years, and

(2) The experience is equivalent to that set forth in subdivision (1) of subsection (f) of this section.

(A) To be considered equivalent, the experience must have resulted in reports which commented upon the financial condition and operating results of the agency or organization audited and should be prepared for an executive function which does not have operating responsibility or control for the organization, department, division, or other entity being reported upon.

(B) In determining equivalence, the Board shall consider whether:

(i) the applicant performed work on audits resulting in opinions on financial statements or in opinions on financial analyses, reports or accounts;

- (ii) the applicant participated with an independent auditor who relied on applicant's work, wholly or partially, in attesting to his organization's finances;
- (iii) the applicant performed substantially financial auditing, compliance auditing, systems design, tax accounting;
- (iv) whether any limitations on scope, approach or work were imposed;
- (v) whether significant proportions of work consisted of field work as opposed to desk or office audits;
- (vi) whether there was exposure to two or more types of industries;
- (vii) whether audits were of sufficient duration to permit meaningful involvement in the process.
- (h) In assessing whether an applicant's experience involved the application of generally accepted accounting principles, the Board may accept:
 - (1) Another comprehensive basis of accounting, or
 - (2) A basis of accounting for governmental or quasi-governmental entities, funds or organizations used by the reporting entity, fund or organization to comply with financial reporting requirements under constitutional, statutory, legislative or other applicable legal administrative authority.]

NON CONFORMING EXPERIENCE: PETITIONING THE BOARD

AN APPLICANT WHO WISHES TO SUBMIT EXPERIENCE TO SUPPORT HIS APPLICATION FOR AN INITIAL CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE, WHICH DOES NOT MATCH THE SCOPE AND BREADTH SET FORTH ABOVE, INCLUDING, BUT NOT LIMITED TO, EXPERIENCE GAINED AS AN INSTRUCTOR AT A COLLEGE OR UNIVERSITY, SHALL BEAR THE BURDEN OF PROOF TO DEMONSTRATE THAT THE EXPERIENCE SUBMITTED IS OF SUFFICIENT QUALITY AND DIVERSITY TO FULFILL THE REQUIREMENTS IN SUBSECTION (E) OF THIS SECTION.

(H) EVIDENCE OF APPLICANT'S EXPERIENCE

- (1) ANY LICENSEE WHO HAS BEEN REQUESTED BY AN APPLICANT TO SUBMIT TO THE BOARD EVIDENCE OF THE APPLICANT'S EXPERIENCE AND HAS REFUSED TO DO SO SHALL, UPON THE REQUEST OF THE BOARD, EXPLAIN IN WRITING OR IN PERSON THE BASIS FOR SUCH REFUSAL.
- (2) ANY LICENSEE WHO HAS FURNISHED EVIDENCE OF AN APPLICANT'S EXPERIENCE TO THE BOARD SHALL, UPON REQUEST BY THE BOARD, DOCUMENT THE INFORMATION IN WRITING, BY EXHIBIT, IN PERSON, OR BY A COMBINATION THEREOF.
- (3) ANY APPLICANT MAY BE REQUIRED TO APPEAR BEFORE THE BOARD OR ITS REPRESENTATIVE(S) TO RESPOND TO QUESTIONS OR TO SUPPLEMENT OR VERIFY EVIDENCE OF EXPERIENCE IN WRITING, BY EXHIBIT, IN PERSON OR BY A COMBINATION THEREOF.
- (4) THE BOARD MAY REQUIRE INSPECTION OF ANY AND ALL DOCUMENTATION RELATING TO AN APPLICANT'S CLAIMED EXPERIENCE INCLUDING, BUT NOT LIMITED TO, ANY UNDERLYING TAX RETURNS, FINANCIAL STATEMENTS, WORK PAPERS OR OTHER DOCUMENTATION. THE INSPECTIONS MAY BE MADE AT THE BOARD OFFICES OR, AT BOARD OPTION, AT ANY OTHER LOCATIONS THAT THE BOARD MAY DESIGNATE. A LICENSEE IN CUSTODY OF THE REQUESTED DOCUMENTATION SHALL PRODUCE SUCH DOCUMENTATION UPON REQUEST. ALL DOCUMENTS MADE AVAILABLE TO THE BOARD PURSUANT TO THIS SECTION, SHALL REMAIN PROTECTED BY ALL APPLICABLE CONFIDENTIALITY AND PRIVILEGES AND SHALL NOT, SOLELY BY THE OPERATION OF BEING MADE AVAILABLE FOR BOARD INVESTIGATION, BECOME SUBJECT TO THE CONNECTICUT FREEDOM OF INFORMATION ACT.

(I) ADDITIONAL ONGOING EXPERIENCE REQUIREMENTS FOR LICENSEES WHO PERFORM OR SUPERVISE ATTEST OR COMPILATION SERVICES AND WHO SIGN OR AUTHORIZE ANOTHER TO SIGN REPORTS ON FINANCIAL STATEMENTS. ANY INDIVIDUAL LICENSEE WHO PERFORMS OR IS RESPONSIBLE FOR SUPERVISING ATTEST OR COMPILATION SERVICES OR WHO SIGNS OR AUTHORIZES ANOTHER PERSON TO SIGN REPORTS ON FINANCIAL STATEMENTS ON BEHALF OF THE FIRM SHALL MEET THE FOLLOWING ADDITIONAL REQUIREMENTS:

(1) CERTIFIED PUBLIC ACCOUNTANT LICENSE. THE INDIVIDUAL MUST HOLD A CURRENT VALID LICENSE TO PRACTICE PUBLIC ACCOUNTANCY, IN GOOD STANDING, ISSUED BY THE CONNECTICUT STATE BOARD OF ACCOUNTANCY OR BY A STATE BOARD OF ACCOUNTANCY LOCATED IN JURISDICTION DESIGNATED BY THE NATIONAL ASSOCIATION OF THE STATE BOARDS OF ACCOUNTANCY AS SUBSTANTIALLY EQUIVALENT.

(2) COMPETENCY. THE INDIVIDUAL SHALL MEET THE COMPETENCY REQUIREMENTS SET FORTH IN THE STATEMENTS ON QUALITY CONTROL STANDARDS CONTAINED IN THE PROFESSIONAL STANDARDS ISSUED BY THE AICPA; AND

(3) CONTINUING PROFESSIONAL EDUCATION. THE INDIVIDUAL SHALL EARN 16 HOURS OF THE 40 HOURS OF CONTINUING PROFESSIONAL EDUCATION, REQUIRED PURSUANT TO SECTION 20-280-25 (A) OF THESE REGULATIONS, IN THE SUBJECT AREA OF ATTEST OR COMPILATION SERVICES.

CERTIFICATION

Be it known that the foregoing: (check one) Regulations Emergency Regulations

Are: Adopted Amended as hereinabove stated Repealed

By the aforesaid agency pursuant to:

Section 20-280 (g) of the General Statutes.

Section _____ of the General Statutes, as amended by Public Act No. _____ of the _____ Public Acts
(enter year)

Public Act Number _____ of the _____ Public Acts.
(enter year)

(If applicable) After publication in the *Connecticut Law Journal* on January 6, 2009 of the notice of proposal to:
(Enter publication date)

Adopt Amend Repeal such regulations

(If applicable) And the holding of an advertised public hearing on _____
(Enter date)

WHEREFORE, the foregoing regulations are hereby:

Adopted Amended as hereinabove stated Repealed

EFFECTIVE: (check one, and complete as applicable)

When filed with the Secretary of the State

(OR)

The _____ day of _____ 20_____.

In Witness Whereof:	DATE <i>June 9, 2009</i>	SIGNED (Head of Board, Agency or Commission) <i>David L. Heagy</i>	OFFICIAL TITLE, DULY AUTHORIZED <i>Executive Director</i>
Approved by the Attorney General as to legal sufficiency in accordance with Section 4-169, as amended, of C.G.S.		SIGNED <i>W B AK 7/2/09</i>	OFFICIAL TITLE, DULY AUTHORIZED ASSOC. ATTY. GENERAL

For Regulation Review Committee Use Only

- Approved
- Disapproved
- Disapproved in part, (Indicate Section Numbers disapproved only)
- Rejected without prejudice

By the Legislative Regulation Review Committee in accordance with Section 4-170, as amended, of the General Statutes.	DATE	SIGNED (Administrator, Legislative Regulation Review Committee)
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Two certified copies received and filed, one such copy forwarded to the Commission on Official Legal Publications in accordance with Section 4-172, as amended, of the General Statutes.

DATE	SIGNED (Secretary of the State)	BY
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INSTRUCTIONS

- One copy of all regulations for adoption, amendment or repeal, except emergency regulations, must be presented to the Attorney General for his/her determination of legal sufficiency. (Section 4-169 of the General Statutes.)
- Original and eighteen copies of all regulations for adoption, amendment or repeal must be presented to the standing Legislative Regulation Review Committee for its action. (Section 4-170 of the General Statutes.)
- Each regulation must be in the form intended for publication and must include the appropriate regulation section number and section heading. (Section 4-172 of the General Statutes.)
- Indicate by "(NEW)" in heading if new regulation. Amended regulations must contain new language in capital letters and deleted language in brackets. (Section 4-170 of the General Statutes.)
- Additional information regarding rules and procedures of the Legislative Regulation Review Committee can be found on the Committee's web site: <http://www.cga.state.ct.us/rr/>