

MICHIGAN CERTIFIED PUBLIC ACCOUNTANT (CPA) LICENSING GUIDE

ELIGIBILITY FOR LICENSING

- Complete 150 semester hours of college education, including a bachelor degree or higher with a concentration in accounting at an educational institution approved by the board.
 - Applicants who received their training outside of the United States must provide an evaluation of their education.
- Pass the required examination administered by CPA Examination Services of the National Association of State Boards of Accountancy (NASBA).
- Submit the Application for CPA Certificate and License/Registration found at www.michigan.gov/accountancy.
 - Applicants must be of good moral character, pass the required examination, comply with all educational requirements, and have 1 year (2,000 hours) of qualifying experience verified by a certified public accountant of this state, another state, or any jurisdiction of the United States. Qualifying experience is experience gained through employment in government, industry, academia, or public practice in 1 or more of the following areas:
 - Audits of financial statements in accordance with the applicable standards at the time of engagement.
 - Reviews of financial statements in accordance with the applicable standards at the time of engagement.
 - Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
 - Attestation engagements in accordance with the applicable standards at the time of engagement.
 - Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
 - Reviews regarding internal control
 - Operational audits
 - Compliance audits
 - Expressions of an opinion on financial forecasts and projections
 - Performance of an independent internal audit function.
 - Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
 - Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.

- Preparation of income and nonprofit tax returns for any taxing jurisdiction.
- Properly documented tax research.
- Representation of a client before a government agency on a tax matter.
- Financial forecasts, analyses, and projections.
- Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
- Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
- Professional accounting-related work in a public accounting firm.
- Other work generally associated with the profession of public accounting.

The fee due at the time of the application is \$300 if applying for a certificate and license or \$150 if applying for a certificate and registration.

*Records unavailable from a foreign country in relation to education or experience shall be allowed upon submitting the following to the department:

(a) A notarized affidavit approved stating the total number of years of education received, the name of the school or schools attended, the dates each school was attended, the degree obtained, the courses taken, the grades received, and the names of each former employer.

(b) A notarized statement approved from a governmental official testifying to the unavailability of the necessary records.