

**Qualifying Experience and
Certificate Equivalent Standards**

- I am applying on the basis of having four (4) years of qualifying experience from _____ to _____ of the type described in MCL 339.725(4) after having passed the examination upon which my certificate was based, within 10 years immediately preceding the date of filing this application.
- I am applying on the basis of requirements equivalent to the standards required for qualification in Michigan at the time my original certificate was issued, I certify that:
- I originally secured my certificate prior to **May 16, 1997**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 120 semester hours and have two years of public accounting or governmental experience in a responsible audit position under the direction and supervision of a CPA.
 - I originally secured my certificate on or after **May 16, 1997** and prior to **July 2, 2003**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 120 semester hours and have two years of public accounting under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have two years of public accounting audit experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.
 - I originally secured my certificate on or after **July 2, 2003** and prior to **December 19, 2005**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have one year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have one year of public accounting audit experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.
 - I originally secured my certificate on or after **December 19, 2005** and prior to **March 1, 2007**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have 2 years of public accounting audit experience and 1 year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have 2 years of public accounting audit experience with a governmental agency and 1 year of public accounting experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.
 - I originally secured my certificate on or after **March 1, 2007** and prior to **November 23, 2010**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have 1 year of public accounting audit experience under the direction and supervision of a licensed CPA including experience obtained in 1 financial audit OR have 1 year of public accounting experience with a governmental agency under the direction and supervision of a licensed CPA including experience auditing the books and accounts or financial activities of persons engaged in 3 or more distinct lines of commercial, industrial business, government agencies or independent organizational units other than an employer of the applicant.
 - I originally secured my certificate on or after **November 23, 2010**. I obtained a baccalaureate degree or higher with a concentration in accounting for a total of 150 semester hours and have one year of qualifying experience verifiable by a CPA, pursuant to the requirements set forth in MCL 339.725(4).

Required Additional Documents

- Copy of valid and unrevoked certificate as a certified public accountant.
- Attach official certification of passing the Uniform CPA or IQEX exam.
- If applying by certificate equivalent standards, attach copies of official transcripts.

I certify that the statements in this document are true and complete. I understand that any omitted statement, misrepresentation, or fraud may be cause for denial of my application, disciplinary action, or may be punishable by law. I agree the Department is required by law to obtain my social security number pursuant to MCL 338.3434a.

Signature

Date

- Qualifying Experience under MCL 339.725(4):** Qualified experience is experience gained through employment in government, industry, academia, or public practice in 1 or more of the following areas:
- (a) Audits of financial statements in accordance with the applicable standards at the time of engagement.
 - (b) Reviews of financial statements in accordance with the applicable standards at the time of engagement.
 - (c) Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
 - (d) Attestation engagements in accordance with the applicable standards at the time of engagement.
 - (e) 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:
 - (i) Reviews regarding internal control.
 - (ii) Operational audits.
 - (iii) Compliance audits.
 - (iv) Expressions of an opinion on financial forecasts and projections.
 - (f) Performance of an independent internal audit function.
 - (g) Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
 - (h) Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
 - (i) Preparation of income and nonprofit tax returns for any taxing jurisdiction.
 - (j) Properly documented tax research.
 - (k) Representation of a client before a government agency on a tax matter.
 - (l) Financial forecasts, analyses, and projections.
 - (m) Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
 - (n) Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
 - (o) Professional accounting-related work in a public accounting firm.
 - (p) Other work generally associated with the profession of public accounting.