

4701-7-05

**Experience for the CPA certificate.**

- (A) A candidate for the CPA certificate must fulfill the experience requirement by performing one or more types of services specified in paragraph (A) or paragraph (C) of rule 4701-7-04 of the Administrative Code.
- (B) The required experience may be earned in Ohio or in any other state or country. Experience earned outside the United States may be submitted to the board for evaluation.
- (C) A certified public accountant or a comparably qualified accountant from another country must verify the candidate's experience. The accountant from the other country must hold ~~an independent auditor~~ a credential that has been determined by the board to be comparable to the certified public accountant certificate. The accountant may be a present employer, former employer, or a person who is familiar with the candidate's experience. In addition, the accountant must indicate the exact length of the qualifying experience on a record of experience form in a manner specified by the board. If the candidate's authorized supervisor is a certified public accountant or holds a comparable ~~independent auditor~~ credential from another country, then no additional verification of the candidate's experience is required.
- (D) If the candidate's ~~authorized~~ supervisor is not a certified public accountant and does not hold a comparable ~~independent auditor~~ credential from another country, then ~~the authorized supervisor~~ a certified public accountant or comparably qualified accountant must verify the candidate's experience in addition to the accountant described in paragraph (C) of this rule. In addition, the ~~authorized supervisor~~ certified public accountant or comparably qualified accountant verifying the candidate's experience must indicate the exact length of the candidate's qualifying experience on a record of experience form in a manner specified by the board.
- (E) The record of experience form must contain ~~original~~ signatures from the candidate, the candidate's authorized supervisor, and the accountant verifying the candidate's experience, if applicable.
- (F) If a record of experience form is submitted by a candidate who is attesting to self employment experience, the form must include notarized statements from three of the candidate's largest clients, in addition to ~~the~~ verification by a certified public accountant or the holder of a comparable ~~independent auditor~~ credential from another country as required by paragraph (C) of this rule. The notarized statements must contain the length of time the candidate performed services for the client, the inclusive dates of such services, the approximate time spent performing such services, and the nature of the services performed.