



New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th floor, P.O. Box 45000
Newark, New Jersey 07101
(973) 504-6380
accountancy@dca.lps.state.nj.us



Instructions for Supervisors

N.J.S.A. 45:2B-51

Every applicant for licensure as a certified public accountant, having passed the examination..., shall provide satisfactory proof to the board that the applicant has had one year of experience providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which was verified by a licensee, and meeting the requirements prescribed by the board pursuant to promulgated regulations. The experience required pursuant to this section is acceptable if it was gained through employment in government, industry, academia, or public practice.

N.J.A.C. 13:29-1A.3

(e) An applicant who has passed all parts of the Certified Public Accountant Examination shall furnish evidence of one year of intensive and diversified experience in the practice of public accounting or its equivalent under the supervision of a Board licensee or an individual who is entitled to practice as a certified public accountant in this State as provided in N.J.A.C.13:29-4. Experience shall be obtained in full-time regular employment based on a minimum of 1,750 hours per year. Part-time experience shall be considered equivalent if acquired within two consecutive years and in no less than the same amount of hours required for full-time experience. Experience shall be considered intensive and diversified if experience is acquired in the areas of auditing or accounting. Such evidence shall take the form of a notarized affidavit on the employer's letterhead indicating in detail the nature of the intensive and diversified experience in auditing or accounting.

The Statement of Experience (S.O.E.) form has been designed to simplify the evaluation of a certified public accountant (C.P.A.) candidate's experience. Please complete this form honestly. Experience must be acquired under the supervision of a C.P.A. who is responsible for the evaluation and review of the applicant's qualifying work on a routine and recurring basis and who has authority and oversight over the applicant. The applicant's supervisor, as identified in the applicant's application, must complete this form. To qualify, experience shall have been performed in accordance with applicable professional standards.

Full-time employment is considered to be a work week with 35-40 hours per week, excluding overtime. Part-time experience is considered to be a work week with no fewer than 20 hours per week. An average of part time work will not be accepted.

The Board thanks you for your cooperation in its efforts to ensure that candidates for certification meet the statutory and regulatory requirements to practice as a C.P.A. in the State of New Jersey.

NOTE

A letter of transmittal (i.e., a cover letter on company letterhead referencing the enclosed form and explaining the reporting relationship between the applicant and the individual that signed the form) must accompany the Statement of Experience. You may also include in this letter any exceptions to the candidate's quality of experience, character, or fitness for service in the professional capacity of a CPA.



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Statement of Experience

This form is to be completed by the candidate's supervisor and emailed directly to the Board at the email address given above.

Only **one** Statement of Experience (S.O.E.) is required to verify the applicant's one year of experience. Additional S.O.E.s are only required to fulfill the one year of required experience.

Is the applicant applying: (check one) By Examination By Transfer of Grades

Full name of applicant _____
First Middle Last

Address _____
Street City State ZIP code

Experience Record: N.J.S.A. 45:2B-51 and N.J.A.C. 13:29-1A.3(e) set forth the general criteria for fulfilling the experience requirements. Experience must be obtained either through regular, full-time employment, or part-time employment acquired within two consecutive years and in no fewer hours than the number of hours required for full-time employment. All experience must be earned after acquiring a baccalaureate degree.

Name of employer: _____

Period of Supervision -

From	To	Number of hours/week	Total hours (excluding holiday/leave time)
_____ (month/day/year)	_____ (month/day/year)	_____	_____
_____ (month/day/year)	_____ (month/day/year)	_____	_____
_____ (month/day/year)	_____ (month/day/year)	_____	_____

Job classification during above period -

From	To	Job classification
_____ (month/year)	_____ (month/year)	_____
_____ (month/year)	_____ (month/year)	_____
_____ (month/year)	_____ (month/year)	_____

Is the applicant related to you? Yes No (If "Yes", explain the relationship.)

First, check the industry in which the applicant's experience was obtained. Then, check the category(ies) in which the applicant gained experience. For each category checked, describe in detail the duties performed. Also, indicate what percentage of their time was devoted to each category. Total percentage should add up to 100%. Feel free to use additional sheets to list or relate any other experience which may not have been covered by this form. Experience obtained by the applicant must demonstrate intensive, diversified application of accounting or auditing principles and procedures.

- Public Practice*** **Industry**** **Government***** **Academia******

Accounting

Percentage Subtotal _____%

Attest

Percentage Subtotal _____%

Compilation

Percentage Subtotal _____%

Management Advisory

Percentage Subtotal _____%

Financial Advisory

Percentage Subtotal _____%

Tax

Percentage Subtotal _____%

Consulting Skills

Percentage Subtotal _____%

Percentage Total _____%

***Public practice:** Qualifying public accounting experience consists of performing services for a client or potential client.

****Industry:** Qualifying industry experience consists of performing services for an employer.

*****Government:** Qualifying government experience consists of employment by a federal, state, or local government entity. Employment as a federal agent should be at grade level GS-5 or higher. In the cover letter, please indicate what grade level(s) the applicant attained and how many months they were employed at each grade level.

******Academia:** Qualifying academic experience consists of teaching in the accounting discipline for academic credit at a regionally accredited college or university. The dean, head, or chair of the applicant's department should attach a listing, which includes the following information for all qualifying courses taught by the applicant:

1. Course number
2. Title of course
3. Level of course (i.e., undergraduate or graduate)
4. Number of quarter or semester credits
5. Dates of instruction (m/d/y to m/d/y)

In addition, a syllabus with course description should accompany this form.

Supervisors: Submit this statement of experience with a letter of transmittal on company or firm stationery. You may include any additional material not covered by this form, which describes other qualifying experience or supplements information on the form.

Certification

I certify under penalty of perjury under the laws of the State of New Jersey that:

- (a) I supervised the applicant during the period(s) indicated herein;
- (b) the applicant, while under my supervision, has obtained the experience indicated herein;
- (c) the applicant and I were employed by the same employer and worked in the same location;
- (d) in my opinion, the applicant possesses good moral character and has other attributes required for a CPA; and
- (e) I held an active license in good standing during the period that I supervised the work of the applicant. (**Note: A copy of your license is required if certified outside the state of New Jersey.**)

Name _____ Title _____

Company _____ Email address _____

Business address _____

Accountant's license number _____ State of issuance _____

Signature

Date